File No. 240595 **Committee Item No.** 3
Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee **Date** June 24, 2024
Board of Supervisors Meeting **Date** _____

Cmte Board

☒ ☐ **Ordinance**

- **Proposed AAO FY2024-2025 and FY2025-2026**

☒ ☐ **Budget and Legislative Analyst Report**

- **BLA Descriptions for Department Hearings 6/20/2024**
  - **GEN Revised BLA Report 6/18/2024**
  - **REC Revised BLA Report 6/18/2024**
- **BLA Descriptions for Department Hearings 6/21/2024**

☒ ☐ **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**
- **CON Revenue Letter 6/10/2024**
- **CON Revenue Letter Presentation**
- **MYR Technical Adjustment Letter – Round 1 - June Budget 6/14/2024**

☒ ☐ **Public Correspondence**

OTHER **Click on the hyperlinked items to view voluminous documents.**

☒ ☐ MYR Proposed Budget Book – FYs 2024-2025 and 2025-2026
☒ ☐ AAO Administrative Provisions FYs 2024-2025 and 2025-2026 Clean and Tracked Changes
☒ ☐ ASO Administrative Provisions FYs 2024-2025 and 2025-2026 Clean and Tracked Changes
☒ ☐ ASR Presentation 6/12/2024
☒ ☐ ASR – Cal Board of Equalization Letter - 6/12/2024
☒ ☐ TIS Presentation 6/12/2024
☒ ☐ ADM Presentation 6/12/2024
☒ ☐ HSS Presentation 6/12/2024
☒ ☐ DHR Presentation 6/12/2024
☒ ☐ CSC Presentation 6/12/2024
☒ ☐ ETH Presentation 6/12/2024
☒ ☐ REG Presentation 6/12/2024
☒ ☐ GEN Presentation 6/12/2024
☒ ☐ CON Presentation 6/12/2024
☒ ☐ MOHCD Presentation and Org Chart 6/12/2024

☒	☐	PLN Presentation 6/12/2024
☒	☐	PW Presentation 6/12/2024
☒	☐	HSA Presentation 6/12/2024
☒	☐	BOS Presentation 6/12/2024
☒	☐	AAM Presentation 6/13/2024
☒	☐	FAM Presentation 6/13/2024
☒	☐	SCI Presentation 6/13/2024
☒	☐	ART Presentation 6/13/2024
☒	☐	WAR Presentation 6/13/2024
☒	☐	DCYF Presentation 6/13/2024
☒	☐	WOM Presentation 6/13/2024
☒	☐	HRC Presentation 6/13/2024
☒	☐	REC Presentation 6/13/2024
☒	☐	REC Vacant Positions by Divisions
☒	☐	OEWD Presentation 6/13/2024
☒	☐	DPH Presentation 6/13/2024
☒	☐	HSH Presentation and Org Chart 6/13/2024
☒	☐	DEC Presentation and Org Chart 6/13/2024
☒	☐	CAT Presentation 6/14/2024
☒	☐	TTX Presentation 6/14/2024
☒	☐	CRT Presentation 6/14/2024
☒	☐	DEM Presentation 6/14/2024
☒	☐	JPD Presentation 6/14/2024
☒	☐	APD Presentation 6/14/2024
☒	☐	PDR Presentation 6/14/2024
☒	☐	FIR Presentation 6/14/2024
☒	☐	SHF Presentation 6/14/2024
☒	☐	DPA Presentation 6/14/2024
☒	☐	SDA Presentation 6/14/2024
☒	☐	DAT Presentation 6/14/2024
☒	☐	POL Presentation 6/14/2024
☒	☐	Department Responses to BLA Recommendations 6/20/2024
☒	☐	BOS Response BLA Recommendations Presentation 6/20/2024
☒	☐	Department Responses to BLA Recommendations 6/21/2024
☒	☐	ETH Response to BLA Recommendations Presentation 6/21/2024
☒	☐	SHF Org Chart
☐	☐	

Completed by: Brent Jalipa **Date** June 14, 2024
Completed by: Brent Jalipa **Date**

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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

Click on this page to be redirected to the Legislative Research Center to view the entirety of this voluminous document

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

LONDON N. BREED

PROPOSED BUDGET

FISCAL YEARS 2024-2025 & 2025-2026

MAYOR'S OFFICE OF PUBLIC POLICY AND FINANCE

Anna Duning, Director, Mayor's Budget Office

Sophia Kittler, Deputy Budget Director

Jack English, Senior Fiscal and Policy Analyst

Matthew Puckett, Senior Fiscal and Policy Analyst

Fisher Zhu, Senior Fiscal and Policy Analyst

Tabitha Romero-Bothi, Fiscal and Policy Aide

Daniel Cawley, Fiscal and Policy Analyst

Luisa Coy, Fiscal and Policy Analyst

Santiago Silva, Fiscal and Policy Analyst

Tiffany Young, Fiscal and Policy Analyst

Joshua Cardenas, Junior Fiscal and Policy Analyst

OFFICE OF THE MAYOR
SAN FRANCISCO

LONDON N. BREED
MAYOR

June 14, 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 Round 1 to the Mayor's Proposed Budget

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2024-25 and FY 2025-26.

Technical adjustments include:

- Correcting a position in the Human Services Agency to reflect an Interim Exception, as detailed in the budget submittal letter, with an offsetting step adjustment;
- Removing a duplicate revenue entry in the Human Services Agency;
- Correcting work orders for the Public Utilities Commission to reflect accurate divisions and enterprises;
- Correcting authority codes in the City Planning Department, the Department of Early Childhood, and the Department of Public Works;
- Backfilling funding in the Department of Public Health to account for a Federal funding reduction to the Ryan White programs;
- Aligning community based organization expenditures with workorder funding levels in the Adult Probation Department.

This set of technical adjustments will not grow the proposed FY 2024-25 and FY 2025-26 budget and is at a cost of $883,056 in FY 2024-25 and a cost of $326,207 in FY 2025-26. Over the two years, the net impact will be a General Fund cost of $1,209,263. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

Anna Duning
Budget Director

cc: Members of the Budget and Appropriations Committee
Budget and Legislative Analyst's Office
Greg Wagner, Controller

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

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2024-25 Change	FY 2024-25 Savings/(Cost)	FY 2025-26 Change	FY 2025-26 Savings/(Cost)
NGFS	CPC	229236	229236	229236	10840	10023007	0001	16956	581270	(80,000)	80,000	(80,000)	80,000
NGFS	CPC	229236	229236	229236	10840	10023007	0001	16956	581820	(14,000)	14,000	(14,000)	14,000
NGFS	CPC	229236	229236	229236	10840	10023007	0001	16949	581270	80,000	(80,000)	80,000	(80,000)
NGFS	CPC	229236	229236	229236	10840	10023007	0001	16949	581820	14,000	(14,000)	14,000	(14,000)
NGFS	PUC	229309	292647	292657	20160	10030001	0005	10000	581870	120,000	(120,000)	-	-
NGFS	PUC	229309	229271	229267	20160	10030000	0001	10000	598040	(120,000)	120,000	-	-
NGFS	PUC	232176	263643	267642	27180	10026775	0002	10000	581870	(120,000)	120,000	-	-
NGFS	PUC	232176	292653	153644	27180	10026772	0012	10000	581870	(120,000)	120,000	-	-
NGFS	PUC	232176	232130	232127	27180	10026772	0001	10000	520100	240,000	(240,000)	-	-
NGFS	PUC	232176	232149	276641	27180	10026778	0006	10000	581870	120,000	(120,000)	-	-
NGFS	PUC	232176	232149	276641	27180	10026778	0006	10000	520100	(120,000)	120,000	-	-
GFS	HSA	149655	149657	149657	10000	10001700	0003	10000	440134	-	-	(53,296)	(53,296)
GFS	DEC	229051	229051	229051	10000	10038709	0003	10000	538010	7,243	(7,243)	7,835	(7,835)
GFS	DEC	229051	229051	229051	10000	10038709	0002	10000	538010	47,534	(47,534)	48,794	(48,794)
GFS	DEC	229051	229051	229051	10000	10038709	0001	10000	538010	(28,771)	28,771	(29,511)	29,511
GFS	DPH	207705	162644	162644	10000	10026709	0001	10000	527000	197,850	(197,850)	197,850	(197,850)
GFS	ADP	228886	228886	228886	10000	10003101	0001	10000	538000	629,778	(629,778)	2,017,224	(2,017,224)
GFS	ADP	228886	228886	228886	10000	10001627	0001	10000	538000	29,422	(29,422)	(2,017,224)	2,017,224
GFS	ADP	228886	228886	228886	10010	10037753	0001	21824	506070	-	-	47,943	(47,943)
GFS	DPW	229889	229881	232636	10020	10041409	0002	15766	567000	(200,000)	200,000	(200,000)	200,000
GFS	DPW	207988	229863	207954	10020	10041409	0002	22853	567000	200,000	(200,000)	200,000	(200,000)
NGFS	DPW	207988	229863	207954	12760	10034764	0002	22166	567000	(6,965,000)	6,965,000	(6,930,000)	6,930,000
NGFS	DPW	207988	229863	207954	12760	10034764	0002	22444	567000	6,965,000	(6,965,000)	-	-
NGFS	DPW	207988	229863	207954	12760	10034764	0002	22814	567000	-	-	6,930,000	(6,930,000)
NGFS	DPW	207988	229863	207954	12775	10034764	0002	22166	567000	(20,900,000)	20,900,000	(21,841,000)	21,841,000
NGFS	DPW	207988	229863	207954	12775	10034764	0002	22444	567000	20,900,000	(20,900,000)	-	-
NGFS	DPW	207988	229863	207954	12775	10034764	0002	22814	567000	-	-	21,841,000	(21,841,000)
NGFS	DPW	207988	229863	207954	12780	10034764	0002	22166	567000	(3,980,000)	3,980,000	(3,960,000)	3,960,000
NGFS	DPW	207988	229863	207954	12780	10034764	0002	22444	567000	3,980,000	(3,980,000)	-	-
NGFS	DPW	207988	229863	207954	12780	10034764	0002	22814	567000	-	-	3,960,000	(3,960,000)
NGFS	DPW	207988	229863	207954	12785	10034764	0002	22166	567000	(10,450,000)	10,450,000	(10,920,000)	10,920,000
NGFS	DPW	207988	229863	207954	12785	10034764	0002	22444	567000	10,450,000	(10,450,000)	-	-
NGFS	DPW	207988	229863	207954	12785	10034764	0002	22814	567000			10,920,000	(10,920,000)

GFS Type	Dept	Position#	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account Lvl	Job Class	Job Class Title	Status	Action	FY 2024-25 FTE Change	FY 2024-25 Amount Change	FY 2024-25 Savings/(Cost)	FY 2025-26 FTE Change	FY 2025-26 Amount Change	FY 2025-26 Savings/(Cost)
GFS	HSA	NEWP434427	149665	207765	149672	10020	10041505	0001	22849	5010/5130	1823	Sr. Administrative Analyst	A	N	0.21	41,544	(41,544)	-	-	-
GFS	HSA	SPCL	149665	207765	149672	10000	10001705	0001	10000	5010/5130	STEPM_C	Step Adjustments, Misc.	S			(41,544)	41,544	-	-	-
GFS	CPC	1138830	229236	229236	229236	10000	10001645	0001	16949	5010/5130	1051	IS Business Analyst- Asst.	A	R	(1.00)	(165,976)	165,976	(1.00)	(171,934)	171,934
GFS	CPC	1138830	229236	229236	229236	10000	10001645	0001	10000	5010/5130	1051	IS Business Analyst- Asst.	A	R	1.00	165,976	(165,976)	1.00	171,934	(171,934)

CITY AND COUNTY OF SAN FRANCISCO

BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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

June 17, 2024

TO: Budget and Appropriations Committee

FROM: Budget and Legislative Analyst

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

Page

Descriptions for Departmental Budget Hearing, June 20, 2024 Meeting, 10:00 a.m.

TTX	Treasurer and Tax Collector, Office of the	1
ASR	Assessor/Recorder, Office of the	7
AAM	Asian Art Museum	17
FAM	Fine Arts Museum	22
ART	Arts Commission	26
WAR	War Memorial	33
WOM	Status of Women, Department on the	40
GEN	General City Responsibility	49
CON	Controller, Office of the	55
TIS	Technology, Department of	63
DEC	Early Childhood, Department of	69
ECN	Economic and Workforce Development, Office of	77
HSH	Homelessness and Supportive Housing, Department of	87
DPH	Public Health, Department of	102
HSA	Human Services Agency	117
HRC	Human Rights Commission	189
CHF	Children, Youth and Their Families, Department of	201
ADM	City Administrator, Office of the	219
REC	Recreation and Park, Department of	230
BOS	Board of Supervisors	240

YEAR ONE: FY 2024-25

Budget Changes

The Department's $49,251,811 budget for FY 2024-25, as proposed by the Mayor, is $1,305,449 or 2.6% less than the original FY 2023-24 budget of $50,557,260.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 190.86 FTEs, which are 10.63 FTEs less than the 201.49 FTEs in the original FY 2023-24 budget. This represents a 5.3% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $25,790,881 in FY 2024-25 are $2,078,298 or 8.8% more than FY 2023-24 revenues of $23,712,583.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $48,509,243 budget for FY 2025-26, as proposed by the Mayor, is $742,568 or 1.5% less than the Mayor's proposed FY 2024-25 budget of $49,251,811.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 190.59 FTEs, which are 0.27 FTEs less than the 190.86 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $24,966,570 in FY 2025-26 are $824,311 or 3.2% less than FY 2024-25 estimated revenues of $25,790,881.

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

DEPARTMENT: TTX – TREASURER-TAX COLLECTOR

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Treasurer/Tax Collector	42,671,873	44,962,306	47,894,703	50,557,260	49,251,811
FTE Count	205.44	198.40	207.49	201.49	190.86

The Department's budget increased by $6,579,938 or 15.4% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 14.58 FTE or 7.1% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $1,305,449 largely due to reductions in Services of Other Departments, Salaries, and Programmatic Projects. These reductions are partially offset by increases in Non-Personnel Services.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $742,568 largely due to reductions in Programmatic Projects and Non-Personnel Services. These reductions are partially offset by increases to Salaries, Services of Other Departments, and Mandatory Fringe Benefits.

Advertising Budget

The Department has $77,775 budgeted for advertising in FY 2023-24, of which the Department projects to spend approximately $67,838. The budgeted amount includes $4,800 for social media and $72,955 for print media, which is a required state publication for property tax.

The Mayor's proposed budget for the Department for FY 2024-25 includes $71,800 for advertising, of which $11,800 is for social media and $60,000 is for print media, which is a required state publication for property tax.

Budget Reductions

The Department reports that the Mayor has not proposed any reductions in FY 2024-25 that would result in service reductions at this time.

DEPARTMENT: TTX – TREASURER-TAX COLLECTOR

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $238,696 in FY 2024-25. Of the $238,696 in recommended reductions, $136,432 are ongoing savings and $102,264 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $329,012, for total General Fund savings of $567,708.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $141,444 in FY 2025-26. All of the $141,444 in recommended reductions are ongoing savings.

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

TTX - Treasurer-Tax Collector

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		TTX Impact													
TTX-1	9993 Attrition Savings			$0	($60,055)	$60,055	X	X					$0		
	Mandatory Fringe Benefits			$0	($22,209)	$22,209	X	X					$0		
		Total Savings			*$82,264*				*Total Savings*			*$0*			
		Increase Attrition Savings to reflect hiring timeline for vacant 1.00 FTE 0923 Manager II position. This Attrition Savings reflects an estimated start date of approximately November 1, 2024 rather than July 1, 2024 for this position.							One-time savings.						
		TTX Management													
TTX-2	9993 Attrition Savings			($1,006,616)	($1,020,935)	$14,319	X	X					$0		
	Mandatory Fringe Benefits			($399,400)	($405,081)	$5,681	X	X					$0		
		Total Savings			*$20,000*				*Total Savings*			*$0*			
		Increase Attrition Savings to reflect vacancies within the Management Division.							One-time savings.						
TTX-3	1632 Senior Account Clerk	1.00	0.00	$95,287	$0	$95,287	X		1.00	0.00	$98,666	$0	$98,666	X	
	Mandatory Fringe Benefits			$41,145	$0	$41,145	X				$42,778	$0	$42,778	X	
		Total Savings			*$136,432*				*Total Savings*			*$141,444*			
		Eliminate vacant 1.00 FTE 1632 Senior Account Clerk. The Department does not plan to fill this position in FY 2024-25.							Ongoing savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$102,264	$136,432	**$238,696**
Non-General Fund	$0	$0	**$0**
Total	**$102,264**	**$136,432**	**$238,696**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$141,444	**$141,444**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$141,444**	**$141,444**

GF = General Fund
1T = One Time

TTX - Treasurer-Tax Collector

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000409000	2020	232351	10020	000000800	XTECH	10025092	$138,624
0000614184	2022	232349	10000	000002745	PFM GROUP CONSULTING LLC	10001751	$53,438
0000542394	2021	232349	10000	000003008	CityBase, Inc.	10001751	$27,871
0000542357	2021	232348	10000	000000844	WAUSAU FINANCIAL SYSTEMS INC	10001751	$20,262
0000633787	2022	232349	10000	000004885	S&P GLOBAL MARKET INTELLIGENCE LLC	10001751	$20,000
0000542597	2021	232351	10020	000000800	XTECH	10025092	$14,895
0000666197	2022	232348	10060	000003008	CityBase, Inc.	10034137	$10,000
0000513134	2021	232351	10020	000002664	21 TECH	10025092	$7,100
0000542394	2021	232349	10000	000003008	CityBase, Inc.	10001751	$6,975
0000594436	2022	232351	10020	000002664	21 TECH	10025092	$6,192
0000454038	2020	232348	10000	000000844	WAUSAU FINANCIAL SYSTEMS INC	10001751	$5,681
0000402423	2020	232356	10000	000002257	COLLECTION SOLUTIONS SOFTWARE INC	10001751	$4,255
0000295271	2019	232352	10000	000001304	POINTNORTH SOLUTIONS LLC	10001751	$3,975
0000669452	2022	232349	10000	000002421	BLOOMBERG L P	10001751	$3,390
0000551811	2021	232348	10000	000000844	WAUSAU FINANCIAL SYSTEMS INC	10001751	$3,354
0000552863	2021	232344	10000	000001622	LINKEDIN CORPORATION	10001748	$3,000
						Total	**$329,012**

TTX - Treasurer and Tax Collector
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232348	TTX Treasury - Cashier	10000	GF Annual Account Ctrl	10001751	TX Financial Services	10000	Operating	5010/5130	119,502		1.00	1.00	123,108	-	TTX Treasury - Cashier	Vacant 4321 Cashier II	Deletion of vacant positions	Would require staff allocation if new taxes are authored
232359	TTX Management - Accounting	10000	GF Annual Account Ctrl	10001752	TX Assessments	10000	Operating	5010/5130	115,773		1.00	1.00	119,344	-	TTX Management - Accounting	Vacant 1630 Account Clerk	Deletion of vacant positions	Would require staff allocation if new taxes are authored
207947	TTX Collection - TPA	10000	GF Annual Account Ctrl	10001750	TX Customer Services	10000	Operating	5010/5130	143,126		1.00	1.00	147,246	-	TTX Collection - TPA	Vacant 1408 Principal Clerk	Deletion of vacant positions	Would require staff allocation if new taxes are authored
207945	TTX Management - IT	10000	GF Annual Account Ctrl	10001748	TX Administration	10000	Operating	5010/5130	243,535		1.00	1.00	234,014	-	TTX Management - IT	Vacant 1064 IS Programmer Analyst-Principal	Deletion of vacant positions	Would require staff allocation if new taxes are authored

YEAR ONE: FY 2024-25

Budget Changes

The Department's $40,129,364 budget for FY 2024-25, as proposed by the Mayor, is $2,951,473 or 7.9% more than the original FY 2023-24 budget of $37,177,891.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 179.59 FTEs, which are 9.32 FTEs more than the 170.27 FTEs in the original FY 2023-24 budget. This represents a 5.5% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $3,857,373 in FY 2024-25 are $1,400,840 or 26.6% less than FY 2023-24 revenues of $5,258,213. These amounts include use of the Department's fund balance.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $43,237,361 budget for FY 2025-26, as proposed by the Mayor, is $3,107,997 or 7.7% more than the Mayor's proposed FY 2024-25 budget of $40,129,364.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 186.20 FTEs, which are 6.61 FTEs more than the 179.59 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 3.7% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $3,910,507 in FY 2025-26 are $53,134 or 1.4% more than FY 2024-25 estimated revenues of $3,857,373. These amounts include use of the Department's fund balance.

DEPARTMENT: ASR – ASSESSOR / RECORDER

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Assessor / Recorder	39,105,431	36,178,991	35,158,380	37,177,891	40,129,364
FTE Count	161.69	164.17	170.71	170.27	179.59

The Department's budget increased by $1,023,933 or 2.6% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 17.90 FTE or 11.1% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $2,951,473 largely due to increases in Salaries and Mandatory Fringe Benefits. These increases are partially offset by reductions to Non-Personnel Services and Materials and Supplies. The Department has requested approximately $2.4 million in funding for an Expanded Assessment Appeals Board Team to address a surge in new property tax assessment appeals, which has created an increased workload for the Department.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $3,107,997 largely due to increases in Salaries and Benefits, Mandatory Fringe Benefits, and Services of Other Departments.

Advertising Budget

The Department has not budgeted advertising expenditures in FY 2023-24 but reports $1,538 in actual expenditures, which is all for print media.

The Mayor's proposed budget for the Department for FY 2024-25 includes $5,000 for advertising, which is all for print media.

The Department reports that it will have advertising in languages other than English in FY 2024-25 but has not specified the amount.

Budget Reductions

The Department reports that the Mayor has not proposed any reductions in FY 2024-25 that would result in service reductions.

DEPARTMENT: ASR – ASSESSOR / RECORDER

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $417,675 in FY 2024-25. Of the $417,675 in recommended reductions, $199,069 are ongoing savings and $218,606 are one-time savings. These reductions would still allow an increase of $2,533,798 or 6.8% in the Department's FY 2024-25 budget.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $206,065 in FY 2025-26. All of the $206,065 in recommended reductions are ongoing savings. These reductions would still allow an increase of $2,901,932 or 7.2% in the Department's FY 2025-26 budget.

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

ASR - Assessor / Recorder

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		ASR Public Service													
ASR-1	4213 Assessor-Recorder Office Assistant	1.00	0.00	$82,318	$0	$82,318	X		1.00	0.00	$85,237	$0	$85,237	X	
	Mandatory Fringe Benefits			$38,041	$0	$38,041	X				$39,629	$0	$39,629	X	
	9993 Attrition Savings			($366,097)	($283,779)	($82,318)	X				($369,400)	($284,163)	($85,237)	X	
	Mandatory Fringe Benefits			($145,174)	($107,133)	($38,041)	X				($148,970)	($109,341)	($39,629)	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Eliminate vacant 1.00 FTE 4213 Assessor-Recorder Office Assistant from the Public Service division. This position has been vacant since June 2021 and the Department does not plan to fill this position. Elimination of this position still allows the Department to retain another vacant 4213 Assessor-Recorder Office Assistant position that it does not plan to fill, and a total of 16.00 FTE 4213 Assessor-Recorder Office Assistant positions overall in this fund. Reduce Attrition Savings to offset elimination of this position, as it was already accounted for in the Department's Attrition Savings estimate.							Ongoing savings.						
		ASR Real Property													
ASR-2	9993 Attrition Savings			($746,926)	($870,070)	$123,144	X				($91,964)	($219,475)	$127,511	X	
	Mandatory Fringe Benefits			($296,340)	($344,694)	$48,354	X				($37,193)	($87,312)	$50,119	X	
		Total Savings			*$171,498*				*Total Savings*			*$177,630*			
		Increase Attrition Savings to defund 1.00 FTE 4261 Real Property Appraiser position to reflect a recent vacancy. The Department does not plan to fill this position in FY 2024-25.							Ongoing savings.						
		ASR Administration													
ASR-3	9993 Attrition Savings			($28,809)	($181,318)	$152,509	X	X					$0		
	Mandatory Fringe Benefits			($11,418)	($77,515)	$66,097	X	X					$0		
		Total Savings			*$218,606*				*Total Savings*			*$0*			
		Increase Attrition Savings to reflect recent vacancies of 1.00 FTE 1244 Senior Human Resources Analyst and 1.00 FTE 1822 Administrative Analyst. This Attrition Savings reflects an estimated hiring date of approximately February 1, 2025 for these positions.							One-time savings.						
ASR-4	STEPM Step Adjustments, Miscellaneous			($51,025)	($73,892)	$22,867	X				($51,025)	($74,702)	$23,677	X	
	Mandatory Fringe Benefits			($12,956)	($17,660)	$4,704	X				($12,705)	($17,463)	$4,758	X	
		Total Savings			*$27,571*				*Total Savings*			*$28,435*			
		Increase Step Adjustments to reflect a recent vacancy of 1.00 FTE 1244 Senior Human Resources Analyst position. The Department plans to fill this position at a lower step level than the previous employee that vacated the position.							Ongoing savings.						

GF = General Fund
1T = One Time

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

ASR - Assessor / Recorder

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

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$218,606	$199,069	**$417,675**
Non-General Fund	$0	$0	**$0**
Total	**$218,606**	**$199,069**	**$417,675**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$206,065	**$206,065**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$206,065**	**$206,065**

GF = General Fund
1T = One Time

ASR - Assessor/Recorder, Office of the
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	501000	Operating	10000	0	24,029	0	Due to position budgeting changes,
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	519010	Operating	10000	0	4,100	0	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	505010	Operating	10000	24,000	24,000	15,216	Reduced temporary salaries to align with ASR's planned hiring for FY 24-25 and FY 25-26.
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	509010	Operating	10000	1,253	1,253	0	Changes based on actual estimated premium for auto allowance, advanced certification premium, bilingual premium and longevity pay.
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	515030	Operating	10000	14,724	11,275	11,125	Fringe benefit reductions due to Controller adjustments.
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	515610	Operating	10000	75,458	98,456	95,903	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	515710	Operating	10000	302,334	334,204	332,259	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	519120	Operating	10000	10,050	10,237	10,227	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	521000	Operating	10000	6,380	10,160	9,014	Decreased budget to reflect cost of travel
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	522000	Operating	10000	35,450	28,035	27,260	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	527990	Operating	10000	42,000	45,200	6,385	Decreased budget to align with projected spending for racial equity consulting services.
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	531310	Operating	10000	25,000	25,000	20,000	Decreased budget to match current year's spending.
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	535710	Operating	10000	2,938	2,938	820	Decreased budget to reflect reduction of subscriptions.
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	581015	Operating	10000	19,783	16,567	10,255	Reductions made by performing departments during mayor phase.
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	581016	Operating	10000	4,391	4,502	3,543	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	581140	Operating	10000	21,267	21,267	21,153	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	581210	Operating	10000	529,488	569,012	527,846	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	581360	Operating	10000	44,980	44,843	37,932	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	581430	Operating	10000	72,368	72,974	51,341	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	581440	Operating	10000	4,500	4,500	0	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	581460	Operating	10000	148,000	154,000	142,000	
229014	ASR Administration	10000	GF Annual A	10001634	AS Administration	581650	Operating	10000	1,021,506	1,066,241	156,049	
229011	ASR Real Property	10000	GF Annual A	10001635	AS Assessments	501000	Operating	10000	0	100,352	0	Due to position budgeting changes,
229011	ASR Real Property	10000	GF Annual A	10001635	AS Assessments	519010	Operating	10000	0	23,336	0	

ASR - Assessor/Recorder, Office of the
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES
229011	ASR Real Property	10000	GF Annual A	10001635	AS Assessments	505010	Operating	10000	10,000	10,000	1,216	Reduced temporary salaries to align with ASR's planned hiring for FY 24-25 and FY 25-26.
229011	ASR Real Property	10000	GF Annual A	10001635	AS Assessments	519110	Operating	10000	20,204	22,508	21,940	Fringe benefit reductions due to Controller adjustments.
229011	ASR Real Property	10000	GF Annual A	10001635	AS Assessments	521000	Operating	10000	3,900	3,900	2,000	Decreased budget to reflect cost of travel
229011	ASR Real Property	10000	GF Annual A	10001635	AS Assessments	522000	Operating	10000	10,720	9,648	2,384	
229011	ASR Real Property	10000	GF Annual A	10001635	AS Assessments	523000	Operating	10000	4,000	4,000	2,000	Reduced budget based on previous years' spending and projected expenses.
229011	ASR Real Property	10000	GF Annual A	10001635	AS Assessments	527610	Operating	10000	1,200,000	1,000,000	0	Reallocated budget to administration division
229011	ASR Real Property	10000	GF Annual A	10001635	AS Assessments	535960	Operating	10000	719,603	879,353	0	
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	501010	Operating	10000	1,647,338	1,774,444	1,605,393	Reassigned (1) 4213 ASR Office Assistant from General Fund to self-supporting funds in BY and increased attrition based on current vacancies and hiring plan.
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	505010	Operating	10000	10,000	10,000	1,216	Reduced temporary salaries to align with ASR's planned hiring for FY 24-25 and FY 25-26.
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	513010	Operating	10000	255,584	258,132	236,486	Fringe benefit reductions due to Controller adjustments.
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	514010	Operating	10000	101,590	109,493	98,392	
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	514020	Operating	10000	24,054	25,881	23,326	
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	515010	Operating	10000	115,742	128,922	124,306	
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	515020	Operating	10000	10,274	12,764	11,720	
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	515030	Operating	10000	6,315	5,082	4,374	
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	515710	Operating	10000	201,487	232,479	202,890	

ASR - Assessor/Recorder, Office of the
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	516010	Operating	10000	22,142	21,260	19,269	
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	519110	Operating	10000	5,051	5,627	5,485	
196646	ASR Public Service	10000	GF Annual A	10026674	AS Customer Service	519120	Operating	10000	5,986	6,479	5,794	
196645	ASR Exemptions	10000	GF Annual A	10032514	AS Exemptions	505010	Operating	10000	10,000	10,000	1,216	Reduced temporary salaries to align with ASR's planned hiring for FY 24-25 and FY 25-26.
196645	ASR Exemptions	10000	GF Annual A	10032514	AS Exemptions	515030	Operating	10000	1,871	1,430	1,420	Fringe benefit reductions due to
196645	ASR Exemptions	10000	GF Annual A	10032514	AS Exemptions	515710	Operating	10000	46,065	50,764	50,696	
196645	ASR Exemptions	10000	GF Annual A	10032514	AS Exemptions	521000	Operating	10000	2,000	2,000	1,500	Decreased budget to reflect cost of travel
196645	ASR Exemptions	10000	GF Annual A	10032514	AS Exemptions	522000	Operating	10000	1,950	1,755	1,300	
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	501000	Operating	10000	0	37,632	0	Due to position budgeting changes, salary and fringe values were entered into these
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	519010	Operating	10000	0	8,751	0	
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	501010	Operating	10000	2,815,771	2,854,477	2,788,424	Reduction due to increased attrition based on current vacancies and hiring plan.
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	505010	Operating	10000	10,000	10,000	1,216	Reduced temporary salaries to align with ASR's planned hiring for FY 24-25 and FY 25-26.
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	513010	Operating	10000	431,583	409,481	405,399	Fringe benefit reductions due to Controller adjustments.
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	514010	Operating	10000	174,573	177,675	173,141	
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	514020	Operating	10000	41,275	41,837	40,804	
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	515020	Operating	10000	17,638	20,627	20,492	
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	515030	Operating	10000	10,826	8,229	7,637	
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	515710	Operating	10000	255,703	282,278	263,133	
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	516010	Operating	10000	26,229	24,225	23,225	
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	519110	Operating	10000	5,051	5,627	5,485	

ASR - Assessor/Recorder, Office of the
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	519120	Operating	10000	10,775	10,913	10,634	
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	521000	Operating	10000	6,800	6,800	3,800	Decreased budget to reflect cost of travel and training costs associated with
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	522000	Operating	10000	5,500	4,950	2,950	
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	523000	Operating	10000	2,000	2,000	500	Reduced budget based on previous years' spending and projected expenses.
229012	ASR Personal Property	10000	GF Annual A	10032516	AS Personal Property	535000	Operating	10000	1,000	1,000	0	Removed budget based on previous years' spending.
229015	ASR Recorder	10000	GF Annual A	10001636	AS Recording	505010	Operating	10000	10,000	10,000	1,216	Reduced temporary salaries to align with ASR's planned hiring for FY 24-25 and FY 25-26.
229015	ASR Recorder	10000	GF Annual A	10001636	AS Recording	509010	Operating	10000	832	832	0	Changes based on actual estimated premium for auto allowance, advanced certification premium, bilingual premium and longevity pay.
210811	ASR Standards Mapping Analysis	10000	GF Annual A	10038560	AS Standards Mapping Analysis	501000	Operating	10000	0	61,661	0	Due to position budgeting changes, salary and fringe values were entered into these
210811	ASR Standards Mapping Analysis	10000	GF Annual A	10038560	AS Standards Mapping Analysis	519010	Operating	10000	0	12,851	0	
210811	ASR Standards Mapping Analysis	10000	GF Annual A	10038560	AS Standards Mapping Analysis	509010	Operating	10000	17,200	17,200	15,680	Changes based on actual estimated premium for auto allowance, advanced certification premium, bilingual premium and longevity pay.
210811	ASR Standards Mapping Analysis	10000	GF Annual A	10038560	AS Standards Mapping Analysis	515030	Operating	10000	6,647	6,967	6,793	Fringe benefit reductions due to Controller adjustments.
210811	ASR Standards Mapping Analysis	10000	GF Annual A	10038560	AS Standards Mapping Analysis	515710	Operating	10000	149,817	219,679	208,625	
210811	ASR Standards Mapping Analysis	10000	GF Annual A	10038560	AS Standards Mapping Analysis	516010	Operating	10000	15,470	18,929	18,391	

ASR - Assessor/Recorder, Office of the
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES
210811	ASR Standards Mapping Analysis	10000	GF Annual A	10038560	AS Standards Mapping Analysis	519110	Operating	10000	5,051	16,881	16,455	
210811	ASR Standards Mapping Analysis	10000	GF Annual A	10038560	AS Standards Mapping Analysis	521000	Operating	10000	6,900	6,900	4,600	Decreased budget to reflect cost of travel and training costs associated with
210811	ASR Standards Mapping Analysis	10000	GF Annual A	10038560	AS Standards Mapping Analysis	522000	Operating	10000	850	765	566	
196644	ASR Transactions	10000	GF Annual A	10032517	AS Transactions	505010	Operating	10000	10,000	10,000	1,216	Reduced temporary salaries to align with ASR's planned hiring for FY 24-25 and FY 25-26.
196644	ASR Transactions	10000	GF Annual A	10032517	AS Transactions	519110	Operating	10000	5,051	5,627	5,485	Fringe benefit reductions due to Controller adjustments.
196644	ASR Transactions	10000	GF Annual A	10032517	AS Transactions	522000	Operating	10000	1,450	1,305	1,200	Decreased budget to reflect cost of travel and training costs associated with planned staff attendance of conferences and trainings.

YEAR ONE: FY 2024-25

Budget Changes

The Department's $11,989,871 budget for FY 2024-25, as proposed by the Mayor, is $577,753 or 5.1% more than the original FY 2023-24 budget of $11,412,118.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 53.03 FTEs, which are 0.52 FTEs more than the 52.51 FTEs in the original FY 2023-24 budget. This represents a 1.0% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $388,636 in FY 2024-25 are $3,346 or 0.9% less than FY 2023-24 revenues of $391,982.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $12,505,536 budget for FY 2025-26, as proposed by the Mayor, is $515,665 or 4.3% more than the Mayor's proposed FY 2024-25 budget of $11,989,871.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 53.04 FTEs, which are 0.01 FTEs more than the 53.03 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.02% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $405,686 in FY 2025-26 are $17,050 or 4.4% more than FY 2024-25 estimated revenues of $388,636.

DEPARTMENT: AAM – ASIAN ART MUSEUM

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Asian Art Museum	10,236,316	10,598,289	11,192,903	11,412,118	11,989,871
FTE Count	53.29	51.94	52.25	52.51	53.03

The Department's budget increased by $1,753,555 or 17.1% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 0.26 FTE or 0.5% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $577,753 largely due to increases in salary and benefits costs and capital outlay.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $515,665 largely due to increases in salary and benefit costs and work orders with other departments.

Advertising Budget

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

Budget Reductions

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

DEPARTMENT: AAM – ASIAN ART MUSEUM

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $175,365 in FY 2024-25. All of the $175,365 in recommended reductions are one-time savings. These reductions would still allow an increase of $402,388 or 3.5% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year's unexpended encumbrances of $36,450, for total General Fund savings of $211,815.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst has no recommended reductions to the proposed budget in FY 2025-26. This would allow an increase of $515,665 or 4.3% in the Department's FY 2025-26 budget.

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

AAM - Asian Art Museum

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		AAM - Asian Art Museum													
AAM-1	9993 Attrition Savings			($106,878)	($232,404)	$125,526	x	x					$0		
	Mandatory Fringe Benefits			($42,435)	($92,274)	$49,839	x	x					$0		
		Total Savings			*$175,365*				*Total Savings*			*$0*			
		Increase Attrition Savings to account for Department vacancies and delays in hiring. The Department is projected to have salary savings of $277,252 in current year FY 2023-24.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$175,365	$0	**$175,365**
Non-General Fund	$0	$0	**$0**
Total	**$175,365**	**$0**	**$175,365**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

AAM - Asian Art Museum

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000190773	2018	228855	10010	0000009481	THOMAS SWAN SIGN CO INC	10030854	$14,913
0000190773	2018	228855	10010	0000009481	THOMAS SWAN SIGN CO INC	10003471	$9,148
0000190773	2018	228855	10010	0000009481	THOMAS SWAN SIGN CO INC	10003470	$8,660
0000190773	2018	228855	10010	0000009481	THOMAS SWAN SIGN CO INC	10003471	$3,729
						Total	**$36,450**

YEAR ONE: FY 2024-25

Budget Changes

The Department's $23,855,820 budget for FY 2024-25, as proposed by the Mayor, is $608,459 or 2.6% more than the original FY 2023-24 budget of $23,247,361.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 108.17 FTEs, which are 0.26 FTEs more than the 107.91 FTEs in the original FY 2023-24 budget. This represents a 0.2% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $1,450,569 in FY 2024-25 are $110,381 or 8.2% more than FY 2023-24 revenues of $1,340,188.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $24,485,686 budget for FY 2025-26, as proposed by the Mayor, is $629,866 or 2.6% more than the Mayor's proposed FY 2024-25 budget of $23,855,820.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 108.17 FTEs, which are equal to the 108.17 FTEs in the Mayor's proposed FY 2024-25 budget. This represents no change in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $1,411,266 in FY 2025-26 are $39,303 or 2.7% less than FY 2024-25 estimated revenues of $1,450,569.

DEPARTMENT: FAM – FINE ARTS MUSEUMS

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Fine Arts Museums	18,470,103	20,985,756	21,173,515	23,247,361	23,855,820
FTE Count	104.60	104.30	107.48	107.91	108.17

The Department's budget increased by $5,385,717 or 29.2% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 3.57 FTE or 3.4% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $608,459 largely due to increased costs for salaries and benefits.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $629,866 largely due to increased costs for salaries and benefits.

Advertising Budget

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

Budget Reductions

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

DEPARTMENT: FAM – FINE ARTS MUSEUMS

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $66,245 in FY 2024-25. Of the $66,245 in recommended reductions, $30,476 are ongoing savings and $35,769 are one-time savings. These reductions would still allow an increase of $542,214 or 2.3% in the Department's FY 2024-25 budget.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $31,425 in FY 2025-26. All of the $31,425 recommended reductions are ongoing savings. These reductions would still allow an increase of $598,441 or 2.5% in the Department's FY 2025-26 budget.

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

FAM - Fine Arts Museums

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		FAM Fine Arts Museums													
FAM-1	3546 Curator IV	1.00	0.00	$147,799	$0	$147,799	x				$153,040	$0	$153,040	x	
	Mandatory Fringe Benefits			$53,006	$0	$53,006	x				$54,793	$0.00	$54,793	x	
	3544 Curator III	0.00	1.00	$0	$122,478	($122,478)	x				$0	$126,821	($126,821)	x	
	Mandatory Fringe Benefits			$0	$47,851	($47,851)	x				$0	$49,587	($49,587)	x	
		Total Savings			*$30,476*				*Total Savings*			*$31,425*			
		Downward substitute vacant 1.00 FTE 3546 Curator IV position to 1.00 FTE 3544 Curator III position. The position, which is currently vacant, reports to the Curator in Charge for Graphic Arts, a 0922 Manager I, and has no supervisorial duties.							Ongoing savings.						
FAM-2	9993 Attrition Savings			($1,190,001)	($1,215,721)	$25,720	x	x					$0		
	Mandatory Fringe Benefits			($472,065)	($482,114)	$10,049	x	x					$0		
		Total Savings			*$35,769*				*Total Savings*			*$0*			
		Increase Attrition Savings to reflect a more accurate hiring timeline for vacant 3544 Curator III position (recommended as a downward substitution in FAM-1), with an estimated start date of October 1, 2024 rather than July 1, 2024 for this position.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$35,769	$30,476	**$66,245**
Non-General Fund	$0	$0	**$0**
Total	**$35,769**	**$30,476**	**$66,245**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$31,425	**$31,425**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$31,425**	**$31,425**

GF = General Fund
1T = One Time

YEAR ONE: FY 2024-25

Budget Changes

The Department's $29,749,468 budget for FY 2024-25, as proposed by the Mayor, is $12,992,480 or 30.4% less than the original FY 2023-24 budget of $42,741,948.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 28.30 FTEs, which are 1.49 FTEs less than the 29.79 FTEs in the original FY 2023-24 budget. This represents a 5% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $20,595,745 in FY 2024-25 are $10,404,615 or 33.6% less than FY 2023-24 revenues of $31,000,360.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $28,175,109 budget for FY 2025-26, as proposed by the Mayor, is $1,574,359 or 5.3% less than the Mayor's proposed FY 2024-25 budget of $29,749,468.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 28.32 FTEs, which are 0.02 FTEs more than the 28.30 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.1% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $20,747,272 in FY 2025-26 are $151,527 or 0.7% more than FY 2024-25 estimated revenues of $20,595,745.

DEPARTMENT: ART – ARTS COMMISSION

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Arts Commission	23,762,015	51,165,390	40,920,366	42,741,948	29,749,468
FTE Count	28.42	28.52	27.53	29.79	28.30

The Department's budget increased by $5,987,453 or 25.2% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 0.12 or 0.4% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $12,992,480 largely due to one-time capital outlay funds. The Mayor's proposed budget includes a reduction of $1,700,000 in Dream Keeper Initiative funds, which the Administration has transferred to the Human Rights Commission.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $1,574,359 largely due to decreased costs in capital outlay.

Advertising Budget

The Department had no funds budgeted for advertising in its original FY 2023-24 budget. As of May 1, 2024, the Department has spent $2,048 for social media and digital advertising and $771 for print advertising. The Department states the funds were spent primarily on Request for Proposal notices for public art commissions and online job postings. The funds were not spent specifically for advertising on languages other than English.

The Mayor's proposed budget for the Department for FY 2024-25 includes no funds budgeted for advertising.

The Department does not maintain contracts for advertising. Department staff state that the Department pays for advertising expenditures using Procurement Cards.

Budget Reductions

The Department reports that the Mayor proposed $3,060,866 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: ART – ARTS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $38,165 in FY 2024-25. All of the $38,165 in recommended reductions are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $539, for total General Fund savings of $38,704.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst has no recommended reductions to the proposed budget in FY 2025-26.

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

ART - Arts Commission

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
		ART Administration													
ART-1	Employee Recognition			$10,000	$5,000	$5,000	x	x			$10,000	$10,000	$0		
		Reduce Employee Recognition budget due to underspending in this line item in FY 2023-24. The Department projects underspending in this line item in the current year and the Department can absorb this one-time reduction in FY 2024-25.							One-time savings.						
ART-2	Training - Budget			$25,000	$22,000	$3,000	x	x			$13,500	$13,500	$0		
		Reduce Training - Budget. The Department had underspending in this line item in FY 2022-23 and projects underspending in this line item in the current year. The Department can absorb this one-time reduction in FY 2024-25.							One-time savings.						
		ART Municipal Galleries													
ART-3	9993 Attrition Savings			$0	($21,051)	$21,051	x	x			($367,755)	($367,755)	$0		
	Mandatory Fringe Benefits			$0	($9,114)	$9,114	x	x			($148,305)	($148,305)	$0		
		Total Savings			*$30,165*				*Total Savings*			*$0*			
		Increase Attrition Savings to reflect vacancies and hiring delays. The Department has a projected salary savings of $143,713 in the current year.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$38,165	$0	**$38,165**
Non-General Fund	$0	$0	**$0**
Total	**$38,165**	**$0**	**$38,165**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

ART - Arts Commission

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000465104	2020	229000	10000	0000008003	XTECH	10026673	$276
0000624408	2022	229000	10000	0000008003	XTECH	10026673	$232
0000591714	2022	229000	10000	0000024955	AT&T MOBILITY	10026673	$24
0000495053	2021	229000	10000	0000008003	XTECH	10026673	$5
0000624408	2022	229000	10000	0000008003	XTECH	10026673	$1
						Total	**$539**

ART - Arts Commission
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
163646	ART Public Art & Collections	11740	SR Arts Com-Public Arts	10022461	AR Public Art Trust Projects	16622	AR Public Art Trust Projects	535000	0				570,289	0	TIDA Art Enrichment	Treasure Island Public Artwork	Updated permit fee estimates	Change in timing and scope of artwork projects on Treasure Island.
187644	ART Community Investments	10020	GF Continuing Authority Ctrl	10031167	AR Community Investments	16612	AR Community Investments Admin	538010	195710				195,710	56,210	AAACC Support grant	Support for African American Art & Culture Complex	Discontinued work order from DCYF	Reduction of funding to the African American Art & Culture Complex from DCYF.
187644	ART Community Investments	11802	SR Culture & Rec Hotel Tax	10031167	AR Community Investments	20331	AR HTA Arts Impact Endow	506070	2456085				2,459,313	2,363,290	Hotel Tax: Arts Impact Endowment	Arts Impact Endowment programming	Updated hotel room tax projection	Reduction of available funds that can be programmed in the 5-year Cultural Services Allocation Plan.
187644	ART Community Investments	11802	SR Culture & Rec Hotel Tax	10031167	AR Community Investments	20449	AR HTA Cultural Centers	506070	348493				354,141	118,282	Hotel Tax: Cultural Centers	Cultural Centers operating & capital support	Updated hotel room tax projection	Reduction of available funds to supporting operations and capital projects at the cultural centers.

YEAR ONE: FY 2024-25

Budget Changes

The Department's $30,611,407 budget for FY 2024-25, as proposed by the Mayor, is $7,034,010 or 18.7% less than the original FY 2023-24 budget of $37,645,417.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 66.88 FTEs, which are 0.50 FTEs less than the 67.38 FTEs in the original FY 2023-24 budget. This represents a 0.7% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $21,523,123 in FY 2024-25 are $6,551,716 or 23.3% less than FY 2023-24 revenues of $28,074,839.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $31,820,280 budget for FY 2025-26, as proposed by the Mayor, is $1,208,873 or 3.9% more than the Mayor's proposed FY 2024-25 budget of $30,611,407.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 66.86 FTEs, which are 0.02 FTEs less than the 66.88 FTEs in the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $22,652,755 in FY 2025-26 are $1,129,632 or 5.2% more than FY 2024-25 estimated revenues of $21,523,123.

DEPARTMENT: WAR – WAR MEMORIAL

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
War Memorial	24,730,294	29,155,867	36,566,849	37,645,417	30,611,407
FTE Count	61.81	66.92	67.57	67.38	66.88

The Department's budget increased by $5,881,113 or 23.8% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 5.07 or 8.2% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $7,034,010 largely due to expiring one-time capital outlay funding budgeted in FY 2023-24.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $1,208,873 largely due to increases in salaries and benefit costs and work orders with other departments.

DEPARTMENT: WAR – WAR MEMORIAL

Advertising Budget

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

Budget Reductions

The Department reports that the Mayor has proposed $3,513,179 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: WAR – WAR MEMORIAL

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $94,627 in FY 2024-25. All of the $94,627 in recommended reductions are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $2,630, for total General Fund savings of $97,257.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst has no recommended reductions to the proposed budget in FY 2025-26.

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

WAR - War Memorial

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	GF	1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	GF	1T
		WAR War Memorial													
WAR-1	Material and Supplies-Budget			$239,260	$234,260	$5,000	x	x			$247,841	$247,841	$0		
		Reduce budgeted amount for Material and Supplies-Budget to reflect anticipated need in the budget year. The Department had carryforward and underspending in this account in FY 2022-23. The Department can absorb this one-time reduction in FY 2024-25.							One-time savings.						
WAR-2	Pest Control			$40,000	$35,000	$5,000	x	x			$40,000	$40,000	$0		
		Reduce budgeted amount for Pest Control to reflect anticipated need in the budget year. The Department had carryforward and underspending in this line item in FY 2022-23. The Department can absorb this one-time reduction in FY 2024-25.							One-time savings.						
WAR-3	9993 Attrition Savings			($569,724)	($630,317)	$60,593	x	x			($571,814)	($571,814)	$0		
	Mandatory Fringe Benefits			($225,975)	($250,009)	$24,034	x	x			($230,490)	($230,490)	$0		
		Total Savings			*$84,627*				*Total Savings*			*$0*			
		Increase Attrition Savings to reflect Department vacancies and hiring delays. The Department has projected salary savings of $373,165 in the current year and had $184,111 in salary savings in FY 2022-23.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$94,627	$0	**$94,627**
Non-General Fund	$0	$0	**$0**
Total	**$94,627**	**$0**	**$94,627**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

WAR - War Memorial

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000632577	2022	232392	14670	0000023423	CANON SOLUTIONS AMERICA INC	10026798	$660
0000632577	2022	232392	14670	0000023423	CANON SOLUTIONS AMERICA INC	10026798	$591
0000632577	2022	232392	14670	0000023423	CANON SOLUTIONS AMERICA INC	10026798	$337
0000636615	2022	232392	14670	0000020663	ENERGETIX CORP	10026798	$300
0000632577	2022	232392	14670	0000023423	CANON SOLUTIONS AMERICA INC	10026798	$293
0000632497	2022	232392	14670	0000013111	PITNEY BOWES GLOBAL FINANCIAL SVCS LLC	10026798	$182
0000632577	2022	232392	14670	0000023423	CANON SOLUTIONS AMERICA INC	10026798	$143
0000632577	2022	232392	14670	0000023423	CANON SOLUTIONS AMERICA INC	10026798	$53
0000632577	2022	232392	14670	0000023423	CANON SOLUTIONS AMERICA INC	10026798	$48
0000632577	2022	232392	14670	0000023423	CANON SOLUTIONS AMERICA INC	10026798	$12
0000632577	2022	232392	14670	0000023423	CANON SOLUTIONS AMERICA INC	10026798	$9
0000632577	2022	232392	14670	0000023423	CANON SOLUTIONS AMERICA INC	10026798	$1
						Total	**$2,630**

WAR - War Memorial
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232392	AR War Memo	14670	Memorial-O	10026798	Public Art and Cu	10000	Operating	5400	292,017	319,409			293,379	$220,000	Materials & Supplies		Budget Cuts	Limited sourcing of essentials for day to day functioning
232392	AR War Memo	14670	Memorial-O	10026798	Public Art and Cu	10000	Operating	5210	1,135,920	1,481,932			1,143,194	$902,450	Non-Personnel Services		Budget Cuts	Forced to defer maintenance that could cause potential damage and hinder safety and convenience for public access to WAR campus.
232392	AR War Memo	14670	Memorial-O	10026798	Public Art and Cu	10000	Operating	5010 /5130	11,539,439	11,539,439	70	69	11,969,508	$11,903,858	Salries & Benefits	1 FTE eliminated in October during mid-year Mayor cuts.	Budget Cuts	Elimination of one FTE towards mandated mid year cuts in FY24.
232392	AR War Memo	14670	Memorial-O	10026798	Public Art and Cu	10000	Operating	5600					4,500,000	$1,500,000	Capital projects		Budget Cuts	$4.5M was requested for modernization of 3 elevators at the Opera House. Funding for one was received.
232392	AR War Memo	14670	Memorial-O	10026798	Public Art and Cu	10000	Operating	5810	7,467,723	7,552,055			7,958,494	$7,825,088	Interdepartmental Services		Budget Cuts	Reduction in major services such as Custodial Services that are vital to our operations.

YEAR ONE: FY 2024-25

Budget Changes

The Department's $12,240,571 budget for FY 2024-25, as proposed by the Mayor, is $1,725,971 or 12.4% less than the original FY 2023-24 budget of $13,966,542.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 8.24 FTEs, which are 1.85 FTEs less than the 10.09 FTEs in the original FY 2023-24 budget. This represents an 18.3% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $200,000 in FY 2024-25 are the same as the FY 2023-24 revenues of $200,000.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $2,417,978 budget for FY 2025-26, as proposed by the Mayor, is $9,822,593 or 80.2% less than the Mayor's proposed FY 2024-25 budget of $12,240,571.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 7.43 FTEs, which are 0.81 FTEs less than the 8.24 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 9.8% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $200,000 in FY 2025-26 are the same as the FY 2024-25 estimated revenues of $200,000.

DEPARTMENT: WOM – DEPARTMENT ON THE STATUS OF WOMEN

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Department on the Status of Women	$10,279,426	$11,121,448	$14,904,165	$13,966,542	$12,240,571
FTE Count	5.38	6.92	12.02	10.09	8.24

The Department's budget increased by $1,961,145 or 19.1% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 2.86 FTE or 53.2% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $1,725,971 largely due to reductions in community-based grant funding levels and to a lesser extent, deletions in vacant positions.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $9,822,593 largely due to the transfer of the department's gender-based violence grants to the Mayor's Office of Housing and Community Development.

Advertising Budget

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

Budget Reductions

The Department reports that the Mayor proposed $2,119,206 in reductions in FY 2024-25, which are summarized in the table attached to this report. The potential service impacts of specific reductions are detailed in the table.

DEPARTMENT: WOM – DEPARTMENT ON THE STATUS OF WOMEN

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $280,770 in FY 2024-25. Of the $280,770 in recommended reductions, $17,150 are ongoing savings and $263,620 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $70,908, for total General Fund savings of $351,678.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $90,150 in FY 2025-26. All of the $90,150 in recommended reductions are ongoing savings.

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

WOM - Department on the Status of Women

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		WOM Status of Women													
WOM-1	Local Field Exp			$1,000	$0	$1,000	x				$1,000	$0	$1,000	x	
		Eliminate local field expenditures budget augmentation. This account was unbudgeted in FY 2022-23 and FY 2023-24, with only $35 and $31 charged to it in each fiscal year, respectively.							Ongoing savings.						
WOM-2	Travel - Budget			$9,000	$4,000	$5,000	x				$9,000	$4,000	$5,000	x	
		Reduce proposed budget for travel expenditures by $5,000. The Department underspent by more than $4,000 on travel-related accounts in FY 2022-23, and as of June 3, 2024 has only spent $980 out of a total budget of $10,000 for Air Travel - Employees and Non-Air Travel - Employees in FY 2023-24. The Mayor's proposed FY 2024-25 budget reduces the Department's net operating positions by 1.85 FTE, from 10.09 FTE in FY 2022-23 to 8.24 FTE in 2024-25, and travel needs should decrease accordingly.							Ongoing savings.						
WOM-3	Training - Budget			$2,000	$850	$1,150	x				$2,000	$850	$1,150	x	
		Reduce Training - Budget by $1,150. As of June 3, 2024, the Department has more than $9,400 in available balance in training-related accounts. The Mayor's proposed FY 2024-25 budget increases the Department's training budget by $1,150 in FY 2024-25 but reduces the Department's net operating positions by 1.85 FTE, and training needs should decrease accordingly.							Ongoing savings.						
WOM-4	Software Licensing Fees										$73,000	$0	$73,000	x	
		FY 2025-26 savings.							Eliminate software licensing fees. According to the Department, the software Enviso is a transparency and accountability tool to collect progress reports for the department's grantees. Given that the Department's gender-based violence grants are proposed to shift to the Mayor's Office of Housing and Community Development in FY 2025-26, this expenditure will no longer be needed.						
WOM-5	CBO Services - Budget			$9,305,292	$9,041,672	$263,620	x	x							
		Reduce the CBO Services - Budget for gender-based violence grants by $263,620 on a one-time basis, which would leave a total of $9,812,431 budgeted for awarded grants for FY 2024-25. The Department has consistently underspent in this account in recent years. In FY 2021-22, $409,655 was underspent and carried forward to FY 2022-23. In FY 2022-23, $621,380 was underspent and carried forward into FY 2023-24. And in FY 2023-24 to date, the Department has $1,282,431 in available, unspent funds, leading us to expect a similar level of year-end underspending as in prior recent years. We note that the Department's gender-based violence grants are proposed to shift to the Mayor's Office of Housing and Community Development in FY 2025-26.							One-time savings.						

GF = General Fund
1T = One Time

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

WOM - Department on the Status of Women

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
WOM-6	Materials & Supplies - Budget			$22,216	$12,216	$10,000	x				$22,216	$12,216	$10,000	x	
		Reduce budget for Materials and Supplies. The Department carried forward more than $72,000 in unspent funds in Materials and Supplies from FY 2022-23 to FY 2023-24, giving the Department a revised FY 2023-24 Materials and Supplies budget of $110,651. Of this $110,651, as of June 3, 2024 the Department has only spent $2,325 and encumbered $17,504, leaving an available balance of $90,882 in Materials and Supplies budget.							Ongoing savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$263,620	$17,150	**$280,770**
Non-General Fund	$0	$0	**$0**
Total	**$263,620**	**$17,150**	**$280,770**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$90,150	**$90,150**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$90,150**	**$90,150**

GF = General Fund
1T = One Time

WOM - Department on the Status of Women

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000507496	2021	232395	10000	000001653	LAVENDER YOUTH RECREATION & INFO CTR	10026801	$3,252
0000507497	2021	232395	10000	000001653	LAVENDER YOUTH RECREATION & INFO CTR	10026801	$593
0000507617	2021	232395	10000	000001559	MARY ELIZABETH INN	10026801	$7,056
0000507618	2021	232395	10000	000001470	MUJERES UNIDAS Y ACTIVAS	10026801	$2,523
0000507621	2021	232395	10000	000001149	SAN FRANCISCO WOMEN AGAINST RAPE	10026801	$7,882
0000507634	2021	232395	10000	000002314	CENTER FOR YOUNG WOMEN'S DEVELOPME	10026801	$4,760
0000508075	2021	232395	10000	000001179	S F NETWORK MINISTRIES HOUSING CORP	10026801	$887
0000511180	2021	232395	10000	000002245	COMMUNITY UNITED AGAINST VIOLENCE	10026801	$70
0000528061	2021	232395	10000	000001179	S F NETWORK MINISTRIES HOUSING CORP	10026801	$6,360
0000562602	2021	232395	10000	000001864	HUCKLEBERRY YOUTH PROGRAMS INC	10026801	$4,844
0000563220	2021	232395	10000	000001916	GUM MOON RESIDENCE HALL	10026801	$3
0000564271	2021	232395	10000	000001149	SAN FRANCISCO WOMEN AGAINST RAPE	10026801	$966
0000564324	2021	232395	10000	000000333	COMMUNITY YOUTH CENTER SAN FRANCISC	10026801	$304
0000564324	2021	232395	10000	000000333	COMMUNITY YOUTH CENTER SAN FRANCISC	10026799	$76
0000564324	2021	232395	10000	000000333	COMMUNITY YOUTH CENTER SAN FRANCISC	10026800	$194
0000564440	2021	232395	10000	000000808	WOMEN IN DIALOGUE	10026801	$76
0000613247	2022	232395	10000	000000793	YOUNG COMMUNITY DEVELOPERS INC	10026801	$815
0000655588	2022	232395	10000	000002462	BAY AREA LEGAL AID	10026801	$9,223
0000657027	2022	232395	10000	000002247	COMMUNITY INITIATIVES	10026801	$18
0000657054	2022	232395	10000	000000333	COMMUNITY YOUTH CENTER SAN FRANCISC	10026800	$174
0000657408	2022	232395	10000	000001949	GLIDE FOUNDATION	10026801	$925
0000657523	2022	232395	10000	000001864	HUCKLEBERRY YOUTH PROGRAMS INC	10026801	$2,008
0000657843	2022	232395	10000	000001149	SAN FRANCISCO WOMEN AGAINST RAPE	10026801	$425
0000657867	2022	232395	10000	000001058	ST JAMES INFIRMARY	10026801	$5,995
0000658251	2022	232395	10000	000004801	Young Women's Freedom Center	10026801	$7,981
0000658961	2022	232395	10000	000000808	WOMEN IN DIALOGUE	10026801	$546
0000661236	2022	232395	10000	000004962	PowerPAC.org	10026801	$2,939
0000673365	2022	232395	10000	000000793	YOUNG COMMUNITY DEVELOPERS INC	10026801	$14
						Total	**$70,908**

WOM - Status of Women, Department on the
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 FTE ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026799	WO Children's Baseline	10000	Operating	538000	CBO Services - Budget	228,830	235,695	234,551	City Grant Program	Gender-Based Violence Prevention and Intervention Services	The reduction is part of the Mayor's instructions to reduce General Fund support by 10% to ensure that the budgets for FY 2024-25 and 2025-26 are balanced.	The Mayor's proposed budget does not affect the baseline amounts of the Department's GBV grant agreements. However, the Department anticipates delays in the growth of programming in core service areas. The reductions will also prevent one-time programs, such as mental health and physical safety programming and youth voter engagement, from becoming ongoing services. Additionally, there will be a reduction or elimination of capacity-building funds for grantees, such as support for one-time funding requests like capital improvements.
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026800	WO Transitional-Aged Youth Bas	10000	Operating	538000	CBO Services - Budget	191,097	196,830	195,875	City Grant Program	Gender-Based Violence Prevention and Intervention Services	The reduction is part of the Mayor's instructions to reduce General Fund support by 10% to ensure that the budgets for FY 2024-25 and 2025-26 are balanced.	The Mayor's proposed budget does not affect the baseline amounts of the Department's GBV grant agreements. However, the Department anticipates delays in the growth of programming in core service areas. The reductions will also prevent one-time programs, such as mental health and physical safety programming and youth voter engagement, from becoming ongoing services. Additionally, there will be a reduction or elimination of capacity-building funds for grantees, such as support for one-time funding requests like capital improvements.

WOM - Status of Women, Department on the
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 FTE ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	501010	Perm Salaries-Misc-Regular	1,335,988	1,374,293	1,126,010				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	505010	Temp Misc Regular Salaries	10,811	11,029	69,028				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	513010	Retire City Misc	205,683	197,906	163,674				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	514010	Social Security (OASDI & HI)	81,428	83,811	71,893				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	514020	Social Sec-Medicare(HI Only)	19,527	20,085	17,327				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	515010	Health Service-City Match	50,378	54,874	42,757				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	515020	Retiree Health-Match-Prop B	8,331	9,888	8,687				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	515030	RetireeHlthCare-CityMatchPropC	5,117	3,940	3,240				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	515710	Dependent Coverage	110,764	122,572	94,435				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	516010	Dental Coverage	11,662	10,808	8,436				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	519110	Flexible Benefit Package	10,102	11,254	10,970				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	519120	Long Term Disability Insurance	3,981	4,097	3,065				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	521000	Travel-Budget	-	-	9,000				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	521030	Air Travel - Employees	5,000	5,000	-				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	521050	Non-Air Travel - Employees	5,000	5,000	-				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	522000	Training - Budget	850	765	2,000				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	523020	Local Field Exp	-	-	1,000				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	524010	Membership Fees	-	-	4,000				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	526610	Interpreters	5,000	5,000	5,000				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	527830	Stipends	2,000	2,000	-				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	527990	Other Professional Services	40,000	40,000	40,000				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	535000	Other Current Expenses - Bdgt	8,314	8,314	5,000				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	535510	Copy Machine	3,200	3,200	2,000				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	535520	Printing	2,500	2,500	-				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	535710	Subscriptions	-	-	500				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	535960	Software Licensing Fees	-	-	73,000				

WOM - Status of Women, Department on the
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 FTE ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	538000	CBO Services - Budget	11,203,901	11,543,795	9,645,625	City Grant Program	Gender-Based Violence Prevention and Intervention	The reduction is part of the Mayor's instructions to reduce General Fund support by 10% to ensure that the budgets for FY 2024-25 and 2025-26 are balanced.	The Mayor's proposed budget does not affect the baseline amounts of the Department's GBV grant agreements. However, the Department anticipates delays in the growth of programming in core service areas. The reductions will also prevent one-time programs, such as mental health and physical safety programming and youth voter engagement, from becoming ongoing services. Additionally, there will be a reduction or elimination of capacity-building funds for grantees, such as support for one-time funding requests like capital improvements.
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	540000	Materials & Supplies Budget	24,684	22,216	22,216				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	549510	Other Office Supplies	7,000	6,300	6,300				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	581015	Human Resources Modernization	1,206	1,010	728				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	581016	Diversity Equity Inclusion	268	274	251				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	581140	DT Technology Projects	10,937	10,937	10,937				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	581210	DT Technology Infrastructure	28,762	31,110	32,965				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	581325	DT Enterprise Tech Contracts	14,163	14,163	9,151				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	581360	DT Telecommunications Services	958	958	751				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	581430	GF-HR-Equal Emplymnt Opportuni	4,410	4,447	3,643				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	581470	GF-HR-EMPLOYMENTSERVICES	8,129	8,129	3,768				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	581820	Is-Purch-Reproduction	2,136	2,136	4,636				
232395	WOM Status Of Women	10000	GF Annual Account Ctrl	10026801	WO Status of Women	10000	Operating	581890	GF-Rent Paid To Real Estate	114,425	105,442	108,152				

YEAR ONE: FY 2024-25

Budget Changes

The Department's $1,587,934,968 budget for FY 2024-25, as proposed by the Mayor, is $242,339,111 or 13.2% less than the original FY 2023-24 budget of $1,830,274,079.

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

The Department's revenues of $6,233,292,035 in FY 2024-25 are $178,203,168 or 2.8% less than FY 2023-24 revenues of $6,411,495,203.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $1,438,842,827 budget for FY 2025-26, as proposed by the Mayor, is $149,092,141 or 9.4% less than the Mayor's proposed FY 2024-25 budget of $1,587,934,968.

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

The Department's revenues of $6,281,205,574 in FY 2025-26 are $47,913,539 or 0.8% more than FY 2024-25 estimated revenues of $6,233,292,035.

DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
General City Responsibility	1,801,949,206	1,599,166,560	1,855,330,819	1,830,274,079	1,587,934,968

The Department's budget decreased by $214,014,238 or 11.9% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $242,339,111 largely due to reductions in the required deposit to the General Reserve, transfers to San Francisco General Hospital and Laguna Honda Hospital, the required population baseline adjustment to the MTA, and debt service costs, as well as elimination of one-time funding in FY 2023-24 for the Asia-Pacific Economic Cooperation (APEC).

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $149,092,141 largely due to reductions in debt service expenditures, offset by increases in transfers to San Francisco General Hospital and Laguna Honda Hospital and the Charter-required deposit to the Student Success Fund.

DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $442,170 in FY 2024-25. Of the $442,170 in recommended reductions, $300,000 are ongoing savings and $142,170 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing current-year inactive projects totaling $797,189, for total General Fund savings of $1,239,359.

Our policy recommendations total $450,000 in FY 2024-25. All of the $450,000 are ongoing savings.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $500,000 in FY 2025-26. Of the $500,000 in recommended reductions, $300,000 are ongoing savings and $200,000 are one-time savings.

Our policy recommendations total $450,000 in FY 2025-26. All of the $450,000 are ongoing savings.

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

GEN - General City Responsibility

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		GEN General City Responsibility													
GEN-1	Other Current Expenses - Bdgt			$4,850,000	$4,750,000	$100,000	X				$4,850,000	$4,750,000	$100,000	X	
		Reduce the amount budgeted for the audit reserve, which is used for audit adjustments. The current balance of the audit reserve is $23.05 million and is available to be carried forward to FY 2024-25.							Ongoing savings.						
GEN-2	Reserve for Litigation			$11,000,000	$10,800,000	$200,000	X				$11,000,000	$10,800,000	$200,000	X	
		Reduce the amount budgeted for the litigation reserve. The Mayor's proposed budget increases the budget amount from $10.8 million in FY 2023-24 to $11.0 million in FY 2024-25 and FY 2025-26. This account is in addition to funds allocated for litigation expenses in specific City department budgets and other funds designated for litigation.							Ongoing savings.						
GEN-3	DT Technology Infrastructure			$5,687,390	$5,545,220	$142,170	X	X			$6,119,484	$5,919,484	$200,000	X	X
		Reduce work order with the Department of Technology due to available alternative funding. The Department of Technology has identified alternative funding sources in this amount to support these services. Accordingly, reducing the work order by this amount will not have a service impact.							Reduce work order with the Department of Technology due to available alternative funding. The Department of Technology has identified alternative funding sources in this amount to support these services. Accordingly, reducing the work order by this amount will not have a service impact.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$142,170	$300,000	**$442,170**
Non-General Fund	$0	$0	**$0**
Total	**$142,170**	**$300,000**	**$442,170**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$200,000	$300,000	**$500,000**
Non-General Fund	$0	$0	**$0**
Total	**$200,000**	**$300,000**	**$500,000**

GF = General Fund
1T = One Time

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

GEN - General City Responsibility

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
		Policy Recommendations													
		GEN General City Responsibility													
	Other Fringe Benefits			$1,200,000	$750,000	$450,000	X				$1,200,000	$750,000	$450,000	X	
GEN-4		Reduce amount budgeted for Other Fringe Benefits. In FY 2022-23, only approximately $115,000 of this budget was spent, and to date in FY 2023-24 $141,000 has been spent, out of a total $1.2 million budgeted in each year. According to the Controller's Office, the total proposed FY 2024-25 budget of $1.2 million in Other Fringe Benefits may be moved as a technical adjustment to help cover the General Fund portion of the cost of the new Medicare Advantage plan approved by the Health Service Board on June 7, 2024. If other funding sources are identified and this amount is ultimately not moved as a technical adjustment, the Budget and Legislative Analyst's Office recommends reducing the budget for Other Fringe Benefits to $750,000, for ongoing General Fund savings of $450,000.								Ongoing savings.					

FY 2024-25
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$450,000	$450,000
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$450,000**	**$450,000**

FY 2025-26
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$450,000	$450,000
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$450,000**	**$450,000**

GF = General Fund
1T = One Time

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

Current Year Savings

GEN - General City Responsibility

Rec #	Account Title	FY 2023-24 Amount From	To	Savings	GF	1T
CY GEN-1	Programmatic Projects	$3,099	$0	$3,099	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-2	Capital Proj Budget -Cfwd	$4,281	$0	$4,281	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-3	Capital Proj Budget -Cfwd	$7,810	$0	$7,810	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-4	DT Telecommunications Svcs	$4,883	$0	$4,883	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-5	Programmatic Proj-Bdgt-Cfwd	$293,514	$0	$293,514	X	X
	Programmatic Proj-Bdgt-Cfwd	($62,043)	$0	($62,043)	X	X
	Programmatic Proj-Bdgt-Cfwd	($31,471)	$0	($31,471)	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-6	Loans Issued By City	$517,771	$0	$517,771	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-7	Capital Proj Budget -Cfwd	$1,653	$0	$1,653	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-8	Capital Proj Budget -Cfwd	$57,693	$0	$57,693	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$797,189	$0	**$797,189**
Non-General Fund	$0	$0	**$0**
Total	**$797,189**	**$0**	**$797,189**

GF = General Fund
1T = One Time

YEAR ONE: FY 2024-25

Budget Changes

The Department's $88,974,121 budget for FY 2024-25, as proposed by the Mayor, is $4,992,148 or 5.9 % more than the original FY 2023-24 budget of $83,981,973.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 246.17 FTEs, which are 4.06 FTEs less than the 250.23 FTEs in the original FY 2023-24 budget. This represents a 1.6% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $76,314,589 in FY 2024-25 are $4,688,917 or 6.5% more than FY 2023-24 revenues of $71,625,672.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $87,029,749 budget for FY 2025-26, as proposed by the Mayor, is $1,944,372 or 2.2% less than the Mayor's proposed FY 2024-25 budget of $88,974,121.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 246.12 FTEs, which are 0.05 FTEs less than the 246.17 FTEs in the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $76,023,808 in FY 2025-26 are $290,781 or 0.4% less than FY 2024-25 estimated revenues of $76,314,589.

DEPARTMENT: CON – CONTROLLER

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
The Office of the Controller	75,093,898	76,939,262	81,700,886	83,891,973	88,974,121
FTE Count	248.19	250.50	248.91	250.23	246.17

The Department's budget increased by $13,880,223 or 18.5% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 2.02 or 0.8% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $4,992,148 largely due to increased costs in accounting services requested by other City Departments and salary and benefit cost increases.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $1,944,372 largely due to increases in salaries and benefit costs offset by reduced expenditures in accounting services.

DEPARTMENT: CON – CONTROLLER

Advertising Budget

The Department has $42,752 budgeted for advertising in FY 2023-24. This includes $20,727 for print media and $22,025 for social media.

The Department's FY 2023-24 budget includes $0 for advertising in languages other than English. The Mayor's proposed budget for the Department for FY 2024-25 includes $0 for advertising in languages other than English.

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

Budget Reductions

The Department reports that the Mayor proposed $2,500,539 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: CON – CONTROLLER

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $176,967 in FY 2024-25. All of the $176,967 in recommended reductions are ongoing savings. These reductions would still allow an increase of $4,815,181 or 5.7% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $24,545, and capturing Current Year savings of $71,000, for total General Fund savings of $272,512.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $176,967 in FY 2025-26. All of the $176,967 in recommended reductions are ongoing savings.

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

CON - Controller

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	GF	1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	GF	1T
CON-1		**CON Accounting**													
	Attrition Savings			($1,171,917)	($1,291,405)	$119,488	X				($1,174,141)	($1,293,629)	$119,488	X	
	Mandatory Fringe Benefits			($464,861)	($512,340)	$47,479	X				($473,196)	($520,675)	$47,479	X	
		Total Savings			*$166,967*				*Total Savings*			*$166,967*			
		Increase attrition savings for 1.00 FTE Accountant II.							Ongoing savings.						
CON-2		**CON Administration**													
	Prof & Specialized Svc-Bdgt			$47,244	$37,244	$10,000	X				$47,244	$37,244	$10,000	X	
		Reduce Professional & Specialized Services by $10,000. Budget savings are available due to actual contractual obligations and current year underspending on Non Personnel Services.							Ongoing savings.						
CON-3		**CON Public Finance**													
	1825 Principal Administrative Analyst II	0.79	0.00	$0	$0	$0	X		1.00	0.00	$0	$0	$0	X	
	1824 Principal Administrative Analyst	0.00	0.79	$0	$0	$0	X		0.00	1.00	$0	$0	$0	X	
		Downward substitute proposed new 1.00 FTE 1825 Principal Administrative Analyst II to a 0.79 FTE 1824 Principal Administrative Analyst. This is a new position that is intended to support the growing needs of the Office of Public Finance.							Ongoing savings for downward substitution to 1.00 FTE 1824 Principal Administrative Analyst.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$176,967	**$176,967**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$176,967**	**$176,967**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$176,967	**$176,967**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$176,967**	**$176,967**

GF = General Fund
1T = One Time

CON - Controller

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
676941		229222	10000		AT&T MOBILITY	10001643	$28
676941		229222	10000		AT&T MOBILITY	10001643	$46
713640		229222	10000		ATTHOWE FINE ARTS SERVICES	10039565	$400
735361		229222	10000		ATTHOWE FINE ARTS SERVICES	10039565	$137
639786		229222	10000		BETA NINETIES COMPUTER INC	10001643	$20
639786		229222	10000		BETA NINETIES COMPUTER INC	10001643	$1,282
651107		229222	10000		BETA NINETIES COMPUTER INC	10001643	$16
651107		229222	10000		BETA NINETIES COMPUTER INC	10001643	$1,260
780633		229222	10000		ERGO WORKS INC	10001643	$27
780633		229222	10000		ERGO WORKS INC	10001643	$51
780633		229222	10000		ERGO WORKS INC	10001643	$199
799730		229227	10000		GOVERNMENT FINANCE OFFICERS ASSOCIAT	10001644	$432
638987		229222	10000		GRM INFORMATION MANAGEMENT SERVIC	10001643	$1,033
639557		229231	10000		GRM INFORMATION MANAGEMENT SERVIC	10001644	$472
710661		229222	10000		MEK ENTERPRISES INC	10039565	$4,196
710675		229222	10000		MEK ENTERPRISES INC	10039565	$4,368
710676		229222	10000		MEK ENTERPRISES INC	10039565	$6,450
688790		229222	10000		RICOH USA INC	10001643	$1,702
688790		229227	10000		RICOH USA INC	10001644	$1,479
688790		229231	10000		RICOH USA INC	10001644	$686
725345		229231	10000		STAPLES BUSINESS ADVANTAGE	10001644	$14
824198		229227	10000		STAPLES BUSINESS ADVANTAGE	10001644	$247
						Total	**$24,545**

CON - Controller, Office of the
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
10060	GF Work Order	275643	CON CSA City Audits	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	501000	0	0			167,520	0	City Services Audit		Reductions mainly due to deletion of one 1867 and 1803 to meet MBO budget cut requirement, -$143K. The reduction in 501000 and 519010 is offset by the increase of Step Adjustments.	One 1867 Audit I and one 1803 Performance Analyst I were deleted in Department's Budget Submission and the impact is provided below: As the City Services Auditor (CSA), our division is mandated to report on the effectiveness and efficiency of City government, through the Charter. CSA is made up of two divisions – Audits and City Performance. We are proposing holding on filling one entry level auditor (1867) and one entry level performance analyst (1803) positions. The impact of holding these hirings means that we will not be able to complete certain mandated projects, such as benchmarking, Whistleblower investigations, and code-required audits and assessments of city suppliers and operations. Some of this work may have to be transferred to other staff, increasing their workload and/or our ability to complete our mandated work. These two positions conduct research, assist in implementing audits and investigations, participate in interviews to collect qualitative data, perform quantitative analysis, and write sections of deliverables. These
10060	GF Work Order	275643	CON CSA City Audits	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	515030	20,659	20,827			15,468	15,195	City Services Audit			
10060	GF Work Order	275643	CON CSA City Audits	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	515710	405,009	151,310			449,400	438,999	City Services Audit			
10060	GF Work Order	275643	CON CSA City Audits	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	516010	41,212	42,390			38,254	38,226	City Services Audit			
10060	GF Work Order	275643	CON CSA City Audits	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	519010	0	0			36,277	0	City Services Audit			
10060	GF Work Order	275643	CON CSA City Audits	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	519110	10,102	10,521			11,254	10,970	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	501000	0	0			95,592	0	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	501010	4,083,103	3,422,605			4,111,507	4,082,351	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	514010	243,738	243,738			251,525	248,728	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	514020	60,290	60,290			60,708	60,282	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	515010	119,490	272,450			131,922	131,425	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	515030	15,820	15,820			11,938	11,298	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	515710	320,636	259,370			355,730	334,979	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	516010	32,516	32,516			30,182	29,055	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	519010	0	0			17,542	0	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	519110	10,102	17,842			11,254	10,970	City Services Audit			
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartmental-Overhead	10022950	CO City Services Auditor	519120	15,018	15,018			15,080	14,950	City Services Audit			
14000	SR Solid Waste Projects	210832	CON Refuse Rates Adm	22434	CO Refuse Rates Administration	10038679	Citywide Rates Adm & Complianc	515030	1,378	0			1,062	1,021	Refuse Rates		COLA adjustment.	
14000	SR Solid Waste Projects	210832	CON Refuse Rates Adm	22434	CO Refuse Rates Administration	10038679	Citywide Rates Adm & Complianc	519110	5,051	10,993			5,627	5,485	Refuse Rates		COLA adjustment.	

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

Current Year Savings

CON - Controller

Rec #	Account Title	FY 2023-24				
		Amount				
		From	To	Savings	GF	1T
		CON Administration				
CY CON-1	Systems Consulting Services	$71,565	$565	$71,000	x	x
		Reduce this appropriation by $71,000 to account for current year savings from the reprioritization of the Division's IT projects in the Current Year.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$71,000	$0	**$71,000**
Non-General Fund	$0	$0	**$0**
Total	**$71,000**	**$0**	**$71,000**

GF = General Fund
1T = One Time

YEAR ONE: FY 2024-25

Budget Changes

The Department's $169,048,772 budget for FY 2024-25, as proposed by the Mayor, is $2,735,519 or 1.6% more than the original FY 2023-24 budget of $166,313,253.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 259.46 FTEs, which are 0.34 FTEs more than the 259.12 FTEs in the original FY 2023-24 budget. This represents a 0.1% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $163,056,829 in FY 2024-25 are $3,950,230 or 2.5% more than FY 2023-24 revenues of $159,106,599.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $174,752,300 budget for FY 2025-26, as proposed by the Mayor, is $5,703,528 or 3.4% more than the Mayor's proposed FY 2024-25 budget of $169,048,772.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 260.07 FTEs, which are 0.61 FTEs more than the 259.46 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.2% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $167,601,051 in FY 2025-26 are $4,544,222 or 2.8% more than FY 2024-25 estimated revenues of $163,056,829.

DEPARTMENT: TIS – TECHNOLOGY

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Technology	131,472,645	153,023,074	153,419,700	166,313,253	169,048,772
FTE Count	223.75	229.27	251.65	259.12	259.46

The Department's budget increased by $37,576,127 or 28.6% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 35.71 or 16.0% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $2,735,519 largely due to contractual increases for software and security costs. Additional increases are due to capacity and COLA adjustments.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $5,703,528 largely due to contractual increases for software and security costs. Additional increases are due to capacity and COLA adjustments.

DEPARTMENT: TIS – TECHNOLOGY

Advertising Budget

The Department has $37,758 budgeted for advertising in FY 2023-24, all of which is budgeted for staff recruitment.

The Mayor's proposed budget for the Department for FY 2024-25 includes $32,000 for advertising, all of which is budgeted for staff recruitment.

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

Budget Reductions

The Department reports that the Mayor has not proposed any reductions in FY 2024-25 that will reduce services provided to the public.

DEPARTMENT: TIS – TECHNOLOGY

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $350,986 in FY 2024-25. Of the $$350,986 in recommended reductions, all are one-time savings. These reductions would still allow an increase of $2,384,533 or 1.4% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $89,631, for total General Fund savings of $440,617.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended changes to the proposed budget do not result in expenditure changes in Technology budget in FY 2025-26.

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

TIS - Technology

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	GF	1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	GF	1T
		DT JUSTIS													
TIS-1	Dp-Wp Equipment Maint			$359,824	$247,838	$111,986	x	x							
		Reduce budgeted amount for Non-Personnel Services due to historic underspending. This recommendation would still allow a total Non-Personnel Services budget for FY 2024-25 of $725,151 for the JUSTIS Data Center of Excellence project, approximately the total of FY 2023-24 projected expenditures and encumbrances. The Department also plans to carry forward approximately $900,000 in Non-Personnel Services funds from FY 2023-24 to FY 2024-25.							One-time savings.						
TIS-2	Attrition Savings			$0	($150,000)	$150,000	x	x					$0		
	Mandatory Fringe Benefits			$0	($59,000)	$59,000	x	x					$0		
		Total Savings			*$209,000*				*Total Savings*			*$0*			
		Increase budgeted attrition savings due to historic salary savings.							One-time savings.						
		DT COMMUNICATIONS SFGOVTV													
TIS-3	Prof & Specialized Svcs-Bdgt			$245,307	$215,307	$30,000	x	x					$0	x	x
		Reduce budgeted amount for Non-Personnel Services due to available surplus. The Department plans to carry forward approximately $407,000 in Non-Personnel Services funds for SFGovTV in FY 2024-25. This recommendation would still allow the Department to apply $377,000 of these carry forward funds toward additional expenses beyond those budgeted in its FY 2024-25 Non-Personnel Services budget for DT Communications SFGov TV.							One-time savings.						
		DT ADMINISTRATION													
TIS-4	Exp Rec Fr Gen City Resp AAO			($5,687,390)	($5,545,220)	($142,170)	x				($6,119,484)	($5,919,484)	($200,000)	x	
	Prof & Specialized Svcs-Bdgt			$1,910,000	$1,767,830	$142,170	x				$1,998,000	$1,798,000	$200,000	x	
		Total Savings			*$0*				*Total Savings*			*$0*			
		The Department has identified alternative funding sources in this amount to support public safety communications support services provided through a work order with General City Responsibility. Accordingly, reducing the work order by this amount will not have a service impact. The savings associated with this recommendation, in the amount of $200,000, will be realized through a separate reduction that we are recommending from the proposed General City Responsibility budget.							The Department has identified alternative funding sources in this amount to support public safety communications support services provided through a work order with General City Responsibility. Accordingly, reducing the work order by this amount will not have a service impact. The savings associated this recommendation, in the amount of $200,000, will be realized through a separate reduction that we are recommending from the proposed General City Responsibility budget.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$350,986	$0	**$350,986**
Non-General Fund	$0	$0	**$0**
Total	**$350,986**	**$0**	**$350,986**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

TIS - Technology

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000046007	2017	207937	10020	000002483	AZCO SUPPLY INC	10014029	$3,801
0000046007	2017	207937	10020	000002483	AZCO SUPPLY INC	10014029	$2,950
0000046007	2017	207937	10020	000002483	AZCO SUPPLY INC	10014029	$992
0000046007	2017	207937	10020	000002483	AZCO SUPPLY INC	10014029	$1,973
0000258342	2018	207929	10020	000001974	GALINDO INSTALLATION & MOVING SERVICE	10024812	$50
0000258342	2018	207929	10020	000001974	GALINDO INSTALLATION & MOVING SERVICE	10024812	$314
0000403478	2020	207929	10020	000000800	XTECH	10033314	$9,204
0000403478	2020	207929	10020	000000800	XTECH	10033314	$9,204
0000403478	2020	207929	10020	000000800	XTECH	10033314	$17,650
0000638787	2022	232332	10020	000001731	JRM EQUIPMENT LLC	10033388	$3,205
0000668639	2022	207938	10000	000001931	GRANICUS INC	10024777	$40,287
						Total	**$89,631**

YEAR ONE: FY 2024-25

Budget Changes

The Department's $336,516,499 budget for FY 2024-25, as proposed by the Mayor, is $8,967,227 or 2.6% less than the original FY 2023-24 budget of $345,483,726.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 69.89 FTEs, which are 6.70 FTEs more than the 63.19 FTEs in the original FY 2023-24 budget. This represents a 10.6% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $289,895,296 in FY 2024-25 are $4,452,542 or 1.5% less than FY 2023-24 revenues of $294,347,838.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $337,000,074 budget for FY 2025-26, as proposed by the Mayor, is $483,575 or 0.1% more than the Mayor's proposed FY 2024-25 budget of $336,516,499.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 70.07 FTEs, which are 0.18 FTEs more than the 69.89 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.3% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $289,396,878 in FY 2025-26 are $498,418 or 0.2% less than FY 2024-25 estimated revenues of $289,895,296.

DEPARTMENT: DEC – EARLY CHILDHOOD

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Early Childhood	n/a	n/a	375,176,907	345,483,726	336,516,499
FTE Count	n/a	n/a	64.17	63.19	69.89

The Department was established in FY 2022-23 by consolidating City and County programs from other departments, including the Human Services Agency and the Children's and Families Commission.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $8,967,227 largely due to eliminating a $11.76 million designation of revenues. Net of that impact, the proposed FY 2024-25 budget has increased by $2,793,517 primarily due to increases in funding of community based organizations and staffing offset by reductions in contract services and charges from other departments.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $483,575 largely due to increased staffing costs.

DEPARTMENT: DEC – EARLY CHILDHOOD

Advertising Budget

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

Budget Reductions

The Department reports that the Mayor's General Fund reductions have been backfilled using fund balance and interest revenue to prevent FY 2024-25 service impacts.

DEPARTMENT: DEC – EARLY CHILDHOOD

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $22,037 in FY 2024-25. All of the $22,037 in recommended reductions are on-going savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $778, of which $548 is in the General Fund for total General Fund savings of $569,318.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $23,019 in FY 2025-26. All of the $23,019 in recommended reductions are ongoing savings. These reductions would still allow an increase of $460,556 or 0.1% in the Department's FY 2025-26 budget.

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

DEC - Early Childhood

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Early Care and Education													
	Community Based Org Svcs			$194,750	$0	$194,750	x	x					$0		
	GF-PUC - Light Heat & Power			$46,143	$0	$46,143	x	x					$0		
	PUC Sewer Service Charge			$16,606	$0	$16,606	x	x					$0		
	Ef - PUC Water Charges			$14,999	$0	$14,999	x	x					$0		
	Admin - Real Estate Spec Svcs			$21,042	$0	$21,042	x	x					$0		
	Sr - DPW - Building Repair			$200,000	$0	$200,000	x	x					$0		
	Sr - DPW - Urban Forestry			$75,000	$0	$75,000	x	x					$0		
	Community Based Org Svcs			$0	$194,750	($194,750)		x					$0		
	GF-PUC - Light Heat & Power			$0	$46,143	($46,143)		x					$0		
	PUC Sewer Service Charge			$0	$16,606	($16,606)		x					$0		
	Ef - PUC Water Charges			$0	$14,999	($14,999)		x					$0		
	Admin - Real Estate Spec Svcs			$0	$21,042	($21,042)		x					$0		
	Sr - DPW - Building Repair			$0	$200,000	($200,000)		x					$0		
DEC-1	Sr - DPW - Urban Forestry			$0	$75,000	($75,000)		x					$0		
		Total Savings			*$0*				*Total Savings*			*$0*			
		Move facilities costs associated with three City-owned child care facilities for which the City contracts with child care service providers out of the General Fund and into the Public Education Enrichment Fund, which has sufficient unspent fund balance. These costs should be accounted for with other child care services that are programmatically accounted for in the Public Education Enrichment Fund. The Department notes that these services include infant and toddler rooms serving children under 3. According to San Francisco City Charter Section 16.123-4, the Public Education Enrichment Fund "may also be used to support the development of services for children from birth to three years old." This recommendation provides $568,540 in General Fund savings.							One-time savings						

GF = General Fund
1T = One Time

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

DEC - Early Childhood

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DEC-2	0931 Manager III	1.00	0.00	$194,282	$0	$194,282			1.00	0.00	$201,171	$0	$201,171		
	Mandatory Fringe Benefits			$69,000	$0	$69,000					$71,769	$0.00	$71,769		
	1246 Principal Human Resources Analyst	0.00	1.00	$0	$181,046	($181,046)			0.00	1.00		$187,466	($187,466)		
	Mandatory Fringe Benefits			$0	$60,199	($60,199)						$62,455.00	($62,455)		
		Total Savings			*$22,037*				*Total Savings*			*$23,019*			
		Deny proposed upward substitution of 1.00 FTE 1246 Principal Human Resources Analyst which is vacant to a 1.0 FTE 0931 Manager III position. This unit has four line staff and one 0922 Manager I position already and does not require an additional manager in terms of span of control. Over the last three years, growth in manager, deputy director, and director positions across the City has outpaced total position growth by more than double (13.4% vs. 5.7%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Board of Supervisors should deny the proposed upward substitution of 1.00 FTE 1246 Principal Human Resources Analyst to 1.00 FTE 0931 Manager III position due to inadequate justification.							Ongoing savings						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$568,540	$0	**$568,540**
Non-General Fund	($568,540)	$22,037	**($546,503)**
Total	**$0**	**$22,037**	**$22,037**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$23,019	**$23,019**
Total	**$0**	**$23,019**	**$23,019**

GF = General Fund
1T = One Time

DEC - Department of Early Childhood

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
83683	2017	229047	11000	16689	LA MEDITERRANEE I INC	10022906	$39
83683	2017	229047	11000	16689	LA MEDITERRANEE I INC	10022906	$157
83683	2017	229047	11000	16689	LA MEDITERRANEE I INC	10022906	$78
83683	2017	229047	11000	16689	LA MEDITERRANEE I INC	10022906	$39
83683	2017	229047	11000	16689	LA MEDITERRANEE I INC	10022906	$39
83697	2017	229047	11000	14950	MISSION LANGUAGE & VOCATIONAL SCHOC	10022906	$78
83697	2017	229047	11000	14950	MISSION LANGUAGE & VOCATIONAL SCHOC	10022906	$78
83697	2017	229047	11000	14950	MISSION LANGUAGE & VOCATIONAL SCHOC	10022906	$39
648460	2022	229051	11201	24955	AT&T MOBILITY	10036593	$230
						Total	**$778**

DEC - Early Childhood, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229051	DEC Early Care & Education	10570	SR Child Care Capital	10022889	HS CH Childcare Capital Funds	16913	Childcare Capital Funds	538010	5,000,000	5,000,000	N/A	N/A	5,000,000	2,500,000	Childcare Facilities Fund	Build and expand licensed capacity at ECE centers and fcc	Reduction in development in SF	Reduce capacity to build 32 new spots
229051	DEC Early Care & Education	10570	SR Child Care Capital	10022889	HS CH Childcare Capital Funds	16913	Childcare Capital Funds	475413	5,000,000	5,000,000	N/A	N/A	5,000,000	2,500,000	Childcare Facilities Fund	Build and expand licensed capacity at ECE centers and fcc	Reduction in development in SF	Reduce capacity to build 32 new spots
229051	DEC Early Care & Education	10820	SR Market & Octavia CI	10022889	HS CH Childcare Capital Funds	16913	Childcare Capital Funds	475415	-	-	N/A	N/A	1,492,000	-	IPIC Market & Octavia	Build and expand licensed capacity in neighborhood	Reduction in development in SF	Reduce capacity to build 19 new spots
229051	DEC Early Care & Education	10820	SR Market & Octavia CI	10022889	HS CH Childcare Capital Funds	16913	Childcare Capital Funds	538010	-	-	N/A	N/A	1,492,000	-	IPIC Market & Octavia	Build and expand licensed capacity in neighborhood	Reduction in development in SF	Reduce capacity to build 19 new spots
229051	DEC Early Care & Education	10860	SR Rincon Hill and SOMA CI	10038865	IPIC SoMa Childcare Facilities	22286	IPIC SoMa Childcare Facilities	475415	-	-	N/A	N/A	1,059,000	-	IPIC Soma	Build and expand licensed capacity in neighborhood	Reduction in development in SF	Reduce capacity to build 13 new spots
229051	DEC Early Care & Education	10860	SR Rincon Hill and SOMA CI	10038865	IPIC SoMa Childcare Facilities	22286	IPIC SoMa Childcare Facilities	538010	-	-	N/A	N/A	1,059,000	-	IPIC Soma	Build and expand licensed capacity in neighborhood	Reduction in development in SF	Reduce capacity to build 13 new spots

YEAR ONE: FY 2024-25

Budget Changes

The Department's $137,002,863 budget for FY 2024-25, as proposed by the Mayor, is $21,079,125 or 13.3% less than the original FY 2023-24 budget of $158,081,988.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 116.53 FTEs, which are 0.05 FTEs less than the 116.58 FTEs in the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $42,923,749 in FY 2024-25 are $5,391,496 or 11.2% less than FY 2023-24 revenues of $48,315,245.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $115,079,940 budget for FY 2025-26, as proposed by the Mayor, is $21,922,923 or 16.0% less than the Mayor's proposed FY 2024-25 budget of $137,002,863.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 117.03 FTEs, which are 0.50 FTEs more than the 116.53 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.4% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $47,076,223 in FY 2025-26 are $4,152,474 or 9.7% more than FY 2024-25 estimated revenues of $42,923,749

DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Economic & Workforce Development	96,149,625	152,580,977	163,939,270	158,081,988	137,002,863
FTE Count	104.69	109.67	112.50	116.58	116.53

The Department's budget increased by $40,853,238 or 42.5% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 11.84 or 11.3% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department decreased by $21,079,125 largely due to the expiration of one-time community grants.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $21,922,923 largely due to further reductions in community grant funding and one-time economic recovery investment funds.

DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT

Advertising Budget

The Department has $5,400 budgeted expenditures for advertising in FY 2023-24. The Department has spent $21,397 for advertising in FY 2023-24. This includes $336 for social media.

The Mayor's proposed budget for the Department for FY 2024-25 includes $5,400 for advertising. This includes $4,900 for online social media and sponsorship.

The Department's FY 2023-24 budget includes $0 for advertising in languages other than English. The Mayor's proposed budget for the Department for FY 2024-25 includes $0 for advertising in languages other than English.

Budget Reductions

The Department reports that the Mayor proposed $1,614,032 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $509,469 in FY 2024-25. Of the $509,469 in recommended reductions, $259,469 are ongoing savings and $250,000 are one-time savings.

Our policy recommendations total $17,478,750 in FY 2024-25, $16,052,500 of which are one-time and $1,426,250 of which are ongoing.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $273,638 in FY 2025-26, which are ongoing savings.

Our policy recommendations total $1,426,250 in FY 2024-25, all of which are ongoing.

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

ECN - Economic & Workforce Development

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
ECN-1		**Workforce Development**													
	Grants to Community Based Organizations			$4,000,000	$3,750,000	$250,000	x	x							
		Reduce the new budget for the Opportunities for All continuing project. The FY 2023-24 budget included $4 million in new funds for Opportunities for All, budgeted as a Programmatic Project, and carried forward $2.2 million in unspent funds from prior years. Actual spending in FY 2023-24, including encumbrances, was approximately $2.4 million. This recommendation gives the Opportunities for All program, including new funds in FY 2024-25 and carry forward funds from FY 2023-24, sufficient funding..													
ECN-2		**Economic Development**													
	Attrition Savings			($114,549)	($194,549)	$80,000	x				($114,549)	($194,549)	$80,000	x	
	Mandatory Fringe Benefits			($45,503)	($77,282)	$31,779	x				($46,229)	($78,515)	$32,286	x	
		Total Savings			*$111,779*				*Total Savings*			*$112,286*			
		Increase budgeted Attrition to offset the costs of six vacant positions, funded by the General Fund annual authority account. With this recommendation, the Department will have sufficient funding to fill needed positions.							Ongoing savings.						
ECN-3		**Real Estate Development**													
	Attrition Savings			($75,789)	($190,789)	$115,000	x				($75,741)	($190,741)	$115,000	x	
	Mandatory Fringe Benefits			($21,544)	($54,234)	$32,690	x				($30,528)	($76,880)	$46,352	x	
		Total Savings			*$147,690*				*Total Savings*			*$161,352*			
		Increase budgeted Attrition to offset vacant positions.							Ongoing savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$250,000	$259,469	**$509,469**
Non-General Fund	$0	$0	**$0**
Total	**$250,000**	**$259,469**	**$509,469**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$273,638	**$273,638**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$273,638**	**$273,638**

GF = General Fund
1T = One Time

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

ECN - Economic & Workforce Development

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

Policy Recommendations

		Economic Development													
	Grants to Community Based Organizations			$15,000,000	$14,250,000	$750,000	x	x					$0		
ECN-4		Reduce the new Mayor's Initiative for the Downtown Core Recovery Project. The Downtown Core Recovery Project appropriates one-time funds for improvements to Union Square and Yerba Buena, including 24/7 patrols in Union Square and Yerba Buena; one-hour of free parking on nights and weekends; storefront improvements and storefront opportunity grants; marketing and leasing campaigns and cultural projects to facilitate property re-use; and other improvements to Union Square and Powell Street. The recommended reductions are for (1) proposed staffing for the Permit Center (reduction of $250,000 over two years), and (2) Powell Street improvement projects in the second year (reduction of $500,000). The Downtown Core Recovery Project budget does not itemize expenditures. (1) The budget includes $1.08 million for staff in the Permit Center, funded through a workorder, which we estimate to pay for four positions over two years; our recommendation would provide funding for three positions over two years. If the Department finds a need for additional Permit Center staffing after program implementation, additional funding can be requested in the FY 2025-26 budget. (2) The budget includes $2.04 million for Powell Street projects, of which $500,000 is budgeted in FY 2025-26. Our recommendation allows for Powell Street project funding of $1.54 million, and if additional funding is needed, additional funding can be requested in the FY 2025-26 budget. We consider approval of the Downtown Core Recovery Project to be a policy matter for the Board of Supervisors.													

GF = General Fund
1T = One Time

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

ECN - Economic & Workforce Development

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ECN-5	Grants to Community Based Organizations			$14,250,000	$0	$14,250,000	x	x							
		The Mayor's Initiative for the Downtown Core Recovery Project is a policy matter for the Board of Supervisors. The Downtown Core Recovery Project appropriates one-time funds for improvements to Union Square and Yerba Buena, including $4.5 million for 24/7 patrols in Union Square and Yerba Buena; $3 million for free parking on nights and weekends to attract visitors; $1.0 million for Union Square Activations, $2.04 million for Powell Street Activations, $3 million for Vacant to Vibrant, citywide storefront improvements and citywide storefront opportunity grants and $1.46 million to support a leasing specialist under the Office of Small Business and permit center staffing through FY 25-26.													
ECN-6	Grants to Community Based Organizations			$23,826,250		$1,426,250	x				$23,826,250		$1,426,250	x	
	Grants to Community Based Organizations			$1,802,500	$0	$1,802,500	x	x							
		Total Savings			*$3,228,750*				*Total Savings*			*$1,426,250*			
		Approval of funding for the San Francisco Tourism District of $3.2 million in FY 2024-25 is a policy matter for the Board of Supervisors.													

FY 2024-25
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$16,802,500	$1,426,250	$18,228,750
Non-General Fund	$0	$0	**$0**
Total	**$16,052,500**	**$1,426,250**	**$17,478,750**

FY 2025-26
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$1,426,250	$1,426,250
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,426,250**	**$1,426,250**

GF = General Fund
1T = One Time

ECN - Economic and Workforce Development, Office of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
207766	ECN Workforce Development	10010	GF Annual Authority Ctrl	10022546	BE Workforce Development	16663	EW Workforce Development	538000 CBO Services - Budget	9,138,041	9,560,592	5,848,189	2,948,278	6,754,491	(2,383,550)	Workforce Development	Community Based Organization Services	Departmental Phase Target reduction / Mayor Phase cut	Reduction in various workforce programs that include job centers and sector training programs
207766	ECN Workforce Development	10020	GF Continuing Authority Ctrl	10036606	Reinvestment Initiatives	21748	Reinvestment Initiatives	538000 CBO Services - Budget	7,000,000	14,394,610	3,338,954	6,283,274	6,775,000	(225,000)	Dream Keeper Initiatives	Community Based Organization Services	Mayor Phase cut	Reduction in Dream Keeper Initiative Arts programs and Industries of Opportunities training programs
207766	ECN Workforce Development	10020	GF Continuing Authority Ctrl	10036606	Reinvestment Initiatives	21748	Reinvestment Initiatives	527830 Stipends	3,500,000	5,787,700	1,237,136	-	-	(3,500,000)	Dream Keeper Initiatives	Stipends	Mayor Phase cut	Reduction in Dream Keeper Initiative stipend incentive programs
207766	ECN Workforce Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	400,000	400,000	-	400,000	-	(400,000)	FY23-24 Board Addbacks C-25 Homeless Single Adults WF	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207766	ECN Workforce Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	240,000	240,000	-	-	-	(240,000)	FY23-24 Board Addbacks C-70 Southeast of City Community	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207766	ECN Workforce Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	200,000	200,000	153,470	46,530	-	(200,000)	FY23-24 Board Addbacks C-92 Hosp. Dislocated Worker	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207766	ECN Workforce Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	500,000	500,000	156,266	218,734	-	(500,000)	FY23-24 Board Addbacks C-93 Training Underemployed	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207767	ECN Economic Development	10010	GF Annual Authority Ctrl	10022531	BE Economic Development Projec	16652	EW Economic Development Projec	538000 CBO Services - Budget	455,455	452,749	-	-	410,690	(44,765)	Impact, Policy & Communications	Community Based Organization Services	Mayor Phase cut	Reduction in various community programs
207767	ECN Economic Development	10010	GF Annual Authority Ctrl	10034629	EW INVEST IN NEIGHBORHOODS	16652	EW Economic Development Projec	538000 CBO Services - Budget	5,775,408	7,246,514	2,440,216	3,595,108	5,546,971	(228,437)	Community Economic Development	Community Based Organization Services	Departmental Phase Target reduction / Mayor Phase cut	Reduction in neighborhood improvement programs
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10036606	Reinvestment Initiatives	21748	Reinvestment Initiatives	538000 CBO Services - Budget	5,000,000	5,964,184	9,964,299	7,402,126	3,025,000	(1,975,000)	Dream Keeper Initiatives	Community Based Organization Services	Mayor Phase cut	Reduction in Dream Keeper Initiative programs that include entrepreneurship training and hub incubator programs
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10036606	Reinvestment Initiatives	21748	Reinvestment Initiatives	527830 Stipends	2,500,000	6,145,482	751,838	-	-	(2,500,000)	Dream Keeper Initiatives	Stipends	Mayor Phase cut	Reduction in Dream Keeper Initiative stipend incentive programs
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10038564	Non-Profit Sustainability	16657	EW City Economic Development P	538000 CBO Services - Budget	2,600,000	4,550,000	85,879	-	1,722,750	(877,250)	Non-Profit Sustainability	Community Based Organization Services	Departmental Phase Target reduction / Mayor Phase cut	Less nonprofit sustainability initiative awards to nonprofits

ECN - Economic and Workforce Development, Office of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039097	EW 22-23 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	75,000	-	-	-	(375)	(75,375)	FY22-23 Board AddbacksCW Community Events Space	Community Based Organization Services	Mayor Phase cut	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	250,000	250,000	-	-	-	(250,000)	FY23-24 Board Addbacks C-16 Chinatown Promo&Small Biz	Community Based Organization Services	Mayor Phase cut	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	150,000	150,000	-	-	-	(150,000)	FY23-24 Board Addbacks C-3 Jtown Small Biz Anti-hate	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	225,000	225,000	-	-	-	(225,000)	FY23-24 Board Addbacks C-46 Mission Street Cleaning	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	30,000	30,000	-	-	(150)	(30,150)	FY23-24 Board Addbacks C-52 QTAPI Week Activations	Community Based Organization Services	Mayor Phase cut	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	250,000	250,000	250,000	-	-	(250,000)	FY23-24 Board Addbacks C-53 Jerry Garcia Amphitheater	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	150,000	150,000	-	-	-	(150,000)	FY23-24 Board Addbacks C-56 Outer Mission & Excelsior	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	110,000	110,000	10,000	100,000	-	(110,000)	FY23-24 Board Addbacks C-58 Richmond District Activat	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	150,000	150,000	-	-	-	(150,000)	FY23-24 Board Addbacks C-62 Fillmore Violence Prevent	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	60,000	60,000	-	-	-	(60,000)	FY23-24 Board Addbacks C-70 Southeast of City Community	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	200,000	200,000	-	-	-	(200,000)	FY23-24 Board Addbacks C-71 D10 Unhoused Individuals	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program

ECN - Economic and Workforce Development, Office of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	75,000	75,000	-	-	-	(75,000)	FY23-24 Board Addbacks C-90 Spanish Entrepreneurs 50	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	175,000	175,000	175,000	-	-	(175,000)	FY23-24 Board Addbacks C-91 Spanish Small Biz Support	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207767	ECN Economic Development	10020	GF Continuing Authority Ctrl	10039355	EW 23-24 Board Addbacks	16657	EW City Economic Development P	538000 CBO Services - Budget	250,000	250,000	129,546	120,454	-	(250,000)	FY23-24 Board Addbacks C-94 Economic Vitality & Tech	Community Based Organization Services	Departmental Phase Target reduction (Mayor Mid-Year Reduction)	Eliminate program
207768	ECN Office of Small Business	10020	GF Continuing Authority Ctrl	10041480	Legacy Biz Assistance Program	22841	EW Legacy Biz Assistance Prog	538000 CBO Services - Budget	771,776	1,542,275	722,669	9,433	465,931	(305,845)	Legacy Biz Assistance Program	Community Based Organization Services	Departmental Phase Target reduction	Less awards to Legacy Businesses
207768	ECN Office of Small Business	10020	GF Continuing Authority Ctrl	10041480	Legacy Biz Assistance Program	22841	EW Legacy Biz Assistance Prog	535000 Other Current Expenses - Bdgt	20,400	154,951	73,556	5,320	10,400	(10,000)	Legacy Biz Assistance Program	Other Current Expenses	Departmental Phase Target reduction	Less awards to Legacy Businesses
207769	ECN Film Commission	11890	SR Mobed-Film Prod Sp	10022311	AD Film Rebate Program	16523	AD Film Rebate Program	554210 Subsidies	600,000	3,270,937	225,146	21,188	-	(600,000)	Film Rebate Program	Subsidies	Mayor Phase cut	Less incentives to Film production and reduction in marketing

YEAR ONE: FY 2024-25

Budget Changes

The Department's $846,749,768 budget for FY 2024-25, as proposed by the Mayor, is $133,457,187 or 18.7% more than the original FY 2023-24 budget of $713,292,581.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 260.30 FTEs, which are 13.17 FTEs more than the 247.13 FTEs in the original FY 2023-24 budget. This represents a 5.3% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $530,506,096 in FY 2024-25 are $119,326,777 or 29% more than FY 2023-24 revenues of $411,179,319.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $677,048,675 budget for FY 2025-26, as proposed by the Mayor, is $169,701,093 or 20.0% less than the Mayor's proposed FY 2024-25 budget of $846,749,768.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 261.22 FTEs, which are 0.92 FTEs more than the 260.30 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.4% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $370,737,289 in FY 2025-26 are $159,768,807 or 30.1% less than FY 2024-25 estimated revenues of $530,506,096.

DEPARTMENT: HSH – HOMELESSNESS AND SUPPORTIVE HOUSING

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Department of Homelessness & Supportive Housing	852,119,737	667,830,310	672,019,804	713,292,581	846,749,768
FTE Count	156.97	217.21	228.69	247.13	260.30

The Department's budget decreased by $5,369,969 or 0.6% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 103.33 or 65.8% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $133,457,187 largely due to the de-appropriating Our City, Our Home funds in FY 2023-24 and reappropriating Our City, Our Home Fund balance along with interest earnings for the funding of Family and Transition Aged Youth housing expansions, in response to the recent increase in the number of families with children seeking emergency shelters. These investments are intended to cover a multi-year spending plan. Proposed investments include:

- Expansion of emergency family shelter beds
- Additional rapid-rehousing subsidies and time-limited rental assistance

The increase also accounts for $51 million of one-time state funds added to the FY 2024-25 budget to sustain investments in shelter, including 500 shelter beds and 80 new slots at Jerrold Commons, a mixed RV/cabin site that is currently being constructed.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $169,701,093 largely due to the expiration of one-time state funding and drop off of one-time Our City, Our Home Fund balance.

Advertising Budget

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

Budget Reductions

Although the Department's overall budget is proposed to increase by $133,457,187 in FY 2024-25, the Department reports that the Mayor proposed $9,379,407 in reductions in FY 2024-25 and $22,302,135 in reductions in FY 2025-26 for which the Department has either identified service impacts or potential impacts have not yet been determined. The most significant reduction across both years is ($6,962,227 in FY 2024-2025 and $15,815,073 in FY 2025-26) to the General Fund cost-of-doing business (CODB) increases for community-based organizations. This represents a 0.5% reduction in FY 2024-25 and 3% reduction in FY 2025-26 in grants and professional services accounts, as well as a cut to the FY 2023-24 4.75% CODB. These and additional reductions are summarized in the table attached to this report.

DEPARTMENT: HSH – HOMELESSNESS AND SUPPORTIVE HOUSING

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $2,214,713 in FY 2024-25, of which $2,111,593 are General Fund savings and $103,120 are non-General Fund savings. Of the $2,111,593 in recommended General Fund reductions, $542,000 are ongoing savings and $1,569,593 are one-time savings. These reductions would still allow an increase of $131,242,474 or 18.4% in the Department's FY 2024-25 budget.

The Budget and Legislative Analyst also recommends $2,900,000 in current year General Fund savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $527,107, for total General Fund savings of $5,538,700.

Our reserve recommendations total $4,600,723 in FY 2024-25, all of which are one-time.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $542,000 in FY 2025-26, all of which are ongoing savings.

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

HSH - Homelessness and Supportive Housing

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		HOM Programs													
HOM-1	Community Based Org Srvcs			$16,294,702	$15,294,702	$1,000,000	X	X					$0		
		Reduce Community Based Organizations budget to reflect historic underspending for LOSP supportive services. The Department has carried forward funds in this account for the past four years. This recommendation will allow sufficient funding to expand service levels, in accordance with the number of beds.							One time savings						
HOM-2	Community Based Org Srvcs			$586,929	$44,929	$542,000	X				$585,903	$43,903	$542,000	X	
		Reduce Community Based Org Services budget to reflect historic underspending for Rapid Rehousing. The Department is shifting these initiatives to the Proposition C fund; they will also receive other federal funding support.							Ongoing savings						
HOM-3	Attrition Savings	(6.38)		($830,405)	($1,234,452)	$404,047	X	X					$0		
	Mandatory Fringe Benefits			($329,270)	($494,816)	$165,546	X	X					$0		
		Total Savings			*$569,593*				*Total Savings*			*$0*			
		Increase Attrition Savings due to ongoing vacancies. The Department had salary savings in FY 2022-23 and is projected to have $2.4 million in salary savings in the current year. This adjustment reflects realistic hiring timelines for five vacant 2587 Health Worker IIIs, one vacant 2930 Behavioral Health Clinician, one vacant 1406 Senior Clerk, and two vacant 2917 Program Support Analysts.							One time savings						
HOM-4	Attrition Savings	(6.38)		$0	($36,371)	$36,371		X					$0		
	Mandatory Fringe Benefits			$0	($13,276)	$13,276		X					$0		
		Total Savings			*$49,647*				*Total Savings*			*$0*			
		Increase Attrition Savings to reflect realistic hiring timeline for three new positions. The Department is requesting 2 new 1823 Senior Administrative Analysts and one new Program Support Specialist in this account.							One time savings						
HOM-5	Attrition Savings	(6.38)		$0	($24,322)	$24,322		X					$0		
	Mandatory Fringe Benefits			$0	($8,877)	$8,877		X					$0		
		Total Savings			*$33,199*				*Total Savings*			*$0*			
		Increase Attrition Savings to reflect realistic hiring timeline for two new positions. The Department is requesting one new 1823 Senior Administrative Analyst and one new Program Support Specialist in this account.							One time savings						

GF = General Fund
1T = One Time

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

HSH - Homelessness and Supportive Housing

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	GF	1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	GF	1T
HOM-6	Program Support Analyst	1.00	0.90	$148,653	$133,788	$14,865		X					$0		
	Mandatory Fringe Benefits			$54,090	$48,681	$5,409		X					$0		
		Total Savings			*$20,274*				*Total Savings*			*$0*			
		Deny interim exception for 1.00 FTE new 2917 Program Support Analyst. The Department reports that recruitment has not begun for this position. This reduction acknowledges a more realistic hiring timeline for this job class, for which the Department currently has five vacancies, including one newly authorized in the current budget year.							One time savings						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$1,569,593	$542,000	**$2,111,593**
Non-General Fund	$103,120	$0	**$103,120**
Total	**$1,672,713**	**$542,000**	**$2,214,713**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$542,000	**$542,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$542,000**	**$542,000**

Reserve Recommendations

		FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	GF	1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	GF	1T
HOM-7	**HOM Programs**														
	Community Based Org Servs			$2,650,028	$740,408	$1,909,620		X							
	Community Based Org Servs			$50,018,680	$47,327,577	$2,691,103	X	X							
		Total Savings			*$4,600,723*				*Total Savings*			$0			
		Place $1,878,369 in FY 2024-25 and $3,833,619 on Budget and Finance Committee Reserve for the Oasis Hotel, pending a report by the Department on Providence Foundation of San Francisco's audited financial statements, financial controls, board of director oversight, fundraising and leadership structure.							One time savings						

FY 2024-25
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$2,691,103	$0	**$2,691,103**
Non-General Fund	$1,909,620	$0	**$1,909,620**
Total	**$4,600,723**	**$0**	**$4,600,723**

FY 2025-26
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

HSH - Homelessness & Supportive Housing

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
77951	2017	203646	10000	000002313	CENTRAL BUILDERS SUPPLY	10026740	$741
78381	2017	203646	10000	000000333	CLADDAGH REFRIGERATION CO INC	10026740	$157
78643	2017	203646	10000	000002029	FARWEST SANITATION & STORAGE INC	10026740	$104
99052	2017	203646	10000	000002323	CATHOLIC CHARITIES	10026740	$8,429
99052	2017	203646	10000	000002323	CATHOLIC CHARITIES	10026740	$18,519
199172	2018	203646	10000	000001644	LE NAIN SF LLC	10026740	$124
209309	2018	203646	10000	000001052	STAPLES BUSINESS ADVANTAGE	10026740	$18
326143	2019	203646	10000	000002133	DISCOUNT PLUMBING & HEATING INC	10026740	$614
330581	2019	203646	10000	000002663	220 GOLDEN GATE ASSOCIATES LP	10026740	$180
332517	2019	203646	10000	000003001	W.Y.L. Orion Properties, LLC	10026740	$7,860
335290	2019	203646	10000	000002483	AYOOB & PEERY PLUMBING CO INC	10026740	$1,625
335292	2019	203646	10000	000003754	Razor Construction Inc	10026740	$200
335360	2019	203646	10000	000002642	A&H DOOR & ACCESS CONTROL	10026740	$1,545
335395	2019	203646	10000	000002131	DIVERSIFIED MANAGEMENT GROUP	10026740	$3,000
335400	2019	203646	10000	000002051	ERIE AUTO-TRUCK REPAIR	10026740	$1,000
335472	2019	203646	10000	000001631	LEXISNEXIS RISK SOLUTIONS FL INC	10026740	$450
335490	2019	203646	10000	000001822	INTERNATIONAL EFFECTIVENESS CENTERS	10026740	$873
374750	2019	203645	10020	000001105	SHIP ART INTERNATIONAL INC	10030964	$620
374750	2019	203645	10020	000001105	SHIP ART INTERNATIONAL INC	10030964	$100
382501	2019	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$159
382501	2019	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$2,005
389440	2020	203645	10020	000003899	POLR ELECTRIC INC	10030964	$2,030
389440	2020	203645	10020	000003899	POLR ELECTRIC INC	10030964	$500
397694	2020	203646	10000	000001313	PINNACLE PRINT SOLUTIONS INC	10026740	$175
397694	2020	203646	10000	000001313	PINNACLE PRINT SOLUTIONS INC	10026740	$60
397694	2020	203646	10000	000001313	PINNACLE PRINT SOLUTIONS INC	10026740	$25
397694	2020	203646	10000	000001313	PINNACLE PRINT SOLUTIONS INC	10026740	$38
397694	2020	203646	10000	000001313	PINNACLE PRINT SOLUTIONS INC	10026740	$25
397694	2020	203646	10000	000001313	PINNACLE PRINT SOLUTIONS INC	10026740	$30
400550	2020	203645	10020	000003899	POLR ELECTRIC INC	10030964	$435
400550	2020	203645	10020	000003899	POLR ELECTRIC INC	10030964	$150
402463	2020	203646	10000	000001661	LANGUAGELINE SOLUTIONS	10026740	$124
416507	2020	203646	10020	000002134	DISCOUNT BUILDERS SUPPLY	10031196	$18
416507	2020	203646	10020	000002134	DISCOUNT BUILDERS SUPPLY	10031196	$6,639
416531	2020	203646	10020	000002314	CENTER HARDWARE CO INC	10031196	$5,035
434015	2020	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$750
434015	2020	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$650
434015	2020	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$450
434800	2020	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$3,692
434803	2020	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$1,529
436664	2020	203645	10020	000001508	MICROBIZ SECURITY CO INC	10030964	$700
437231	2020	203646	10000	000003025	BIG DOG CITY CORPORATION	10026740	$5,000
437582	2020	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$43
438100	2020	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$170
438100	2020	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$1,609
438100	2020	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$2,737
445267	2020	203646	10000	000002483	AYOOB & PEERY PLUMBING CO INC	10026740	$426
445289	2020	203646	10000	000002133	DISCOUNT PLUMBING & HEATING INC	10026740	$559
445301	2020	203646	10020	000001588	MAINLINE SECURITY INC.	10031196	$395
445301	2020	203646	10020	000001588	MAINLINE SECURITY INC.	10031196	$3,033
445305	2020	203646	10000	000003899	POLR ELECTRIC INC	10026740	$10,000
445308	2020	203646	10000	000001508	MICROBIZ SECURITY CO INC	10026740	$44

HSH - Homelessness & Supportive Housing

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
445313	2020	203646	10000	000002642	A&H DOOR & ACCESS CONTROL	10026740	$1,423
446089	2020	203645	10020	000003899	POLR ELECTRIC INC	10030964	$435
446089	2020	203645	10020	000003899	POLR ELECTRIC INC	10030964	$80
449246	2020	203646	10000	000000957	THE VILLAGES AT TREASURE ISLAND	10026740	$15,708
458008	2020	203646	10020	000004221	EL MONTE RV	10036576	$2,322
458008	2020	203646	10020	000004221	EL MONTE RV	10036576	$62
458008	2020	203646	10020	000004221	EL MONTE RV	10036576	$4,204
458048	2020	203646	10020	000004221	EL MONTE RV	10036576	$476
458048	2020	203646	10020	000004221	EL MONTE RV	10036576	$2,506
458048	2020	203646	10020	000004221	EL MONTE RV	10036576	$1,258
458048	2020	203646	10020	000004221	EL MONTE RV	10036576	$238
458048	2020	203646	10020	000004221	EL MONTE RV	10036576	$1,253
458048	2020	203646	10020	000004221	EL MONTE RV	10036576	$840
458143	2020	203646	10020	000000315	PACIFIC GAS & ELECTRIC CO	10031196	$530
458152	2020	203646	10020	000000315	PACIFIC GAS & ELECTRIC CO	10031196	$11,384
458163	2020	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$8,343
458483	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$10,251
458483	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$5,483
458483	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$4,934
458483	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$2,086
458483	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$114
458483	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$38
458483	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$57
458795	2020	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$6,703
458795	2020	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$252
460937	2020	203646	10000	000001041	STERICYCLE INC	10026740	$558
460947	2020	203646	10020	000004221	EL MONTE RV	10036576	$60
460947	2020	203646	10020	000004221	EL MONTE RV	10036576	$58
460947	2020	203646	10020	000004221	EL MONTE RV	10036576	$5,696
460947	2020	203646	10020	000004221	EL MONTE RV	10036576	$5,506
462310	2020	203646	10000	000001822	INTERNATIONAL FIRE EQUIPMENT CO INC	10026740	$565
462310	2020	203646	10000	000001822	INTERNATIONAL FIRE EQUIPMENT CO INC	10026740	$400
462310	2020	203646	10000	000001822	INTERNATIONAL FIRE EQUIPMENT CO INC	10026740	$250
464208	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$75
464208	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$23
464208	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$163
470953	2020	203646	10000	000000930	TPH SUPPLY LLC	10026740	$158
471587	2020	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$298
471587	2020	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$27
471587	2020	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$152
471587	2020	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$54
471587	2020	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$16
473233	2020	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$450
477039	2020	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$38
477039	2020	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$218
477039	2020	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$218
477039	2020	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$65
477052	2020	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$9,875
477052	2020	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$12,000
477052	2020	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$12,000
477052	2020	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$4,860
488541	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$610

HSH - Homelessness & Supportive Housing

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
488541	2020	203646	10020	000000654	HANSON & FITCH, INC.	10036576	$51
489022	2020	203646	10020	000001933	GOW SUPPLY COMPANY	10031196	$1,000
495538	2021	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$4,048
502707	2021	203646	10020	000000322	KONE INC	10031196	$11
508209	2021	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$800
512753	2021	203646	10020	000004518	Central Refrigeration Company Inc.	10031196	$600
512753	2021	203646	10020	000004518	Central Refrigeration Company Inc.	10031196	$45
512753	2021	203646	10020	000004518	Central Refrigeration Company Inc.	10031196	$43
514348	2021	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$9,887
514358	2021	203646	10020	000004221	EL MONTE RV	10036576	$60
515901	2021	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$1,050
515901	2021	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$630
515901	2021	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$405
515901	2021	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$570
515901	2021	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$3,600
515901	2021	203646	10020	000003722	Rocket Restrooms & Fencing, Inc	10036576	$1,085
516647	2021	203646	10000	000001313	PINNACLE PRINT SOLUTIONS INC	10026740	$6
516724	2021	203646	10000	000001369	PACIFIC AUXILIARY FIRE ALARM CO	10026740	$133
519960	2021	203646	10000	000001350	PARKSIDE APPLIANCE SERVICE	10026740	$8
519960	2021	203646	10000	000001350	PARKSIDE APPLIANCE SERVICE	10026740	$1,715
520898	2021	203646	10000	000001508	MICROBIZ SECURITY CO INC	10026740	$2,760
522085	2021	203646	10020	000000955	THEISEN GLASS CO	10031196	$700
522085	2021	203646	10020	000000955	THEISEN GLASS CO	10031196	$326
522085	2021	203646	10020	000000955	THEISEN GLASS CO	10031196	$326
522085	2021	203646	10020	000000955	THEISEN GLASS CO	10031196	$54
522876	2021	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$180
524498	2021	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$743
524572	2021	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$3,660
525648	2021	203646	10020	000002642	A&H DOOR & ACCESS CONTROL	10031196	$810
526484	2021	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10036576	$810
533379	2021	203646	10000	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10026740	$1,703
533379	2021	203646	10000	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10026740	$943
533379	2021	203645	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10030964	$199
533379	2021	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10031196	$93
533379	2021	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10031196	$93
536628	2021	203646	10000	000003041	INTERNATIONAL CONTACT INC	10026740	$1,289
538414	2021	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10036576	$2,988
538414	2021	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10036576	$30
539717	2021	203646	10000	000002642	A&H DOOR & ACCESS CONTROL	10026740	$293
539736	2021	203646	10000	000002134	DISCOUNT BUILDERS SUPPLY	10026740	$9
539736	2021	203646	10020	000002134	DISCOUNT BUILDERS SUPPLY	10031196	$3
539736	2021	203646	10000	000002134	DISCOUNT BUILDERS SUPPLY	10026740	$6
539736	2021	203646	10020	000002134	DISCOUNT BUILDERS SUPPLY	10031196	$171
539747	2021	203646	10000	000002483	AYOOB & PEERY PLUMBING CO INC	10026740	$7,578
539752	2021	203646	10000	000003899	POLR ELECTRIC INC	10026740	$5,000
539767	2021	203646	10020	000001588	MAINLINE SECURITY INC.	10031196	$898
539767	2021	203646	10020	000001588	MAINLINE SECURITY INC.	10031196	$1,904
540493	2021	203646	10000	000001846	IMPARK	10026739	$68
541856	2021	203646	10000	000001052	STAPLES BUSINESS ADVANTAGE	10026740	$38
544669	2021	203646	10000	000003041	INTERNATIONAL CONTACT INC	10026740	$5,785
544669	2021	203646	10000	000003041	INTERNATIONAL CONTACT INC	10026740	$2,783
550132	2021	203646	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026740	$200

HSH - Homelessness & Supportive Housing

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
550132	2021	203646	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026740	$79
550725	2021	203646	10000	000001822	INTERNATIONAL FIRE INC	10026740	$2,500
550725	2021	203646	10000	000001822	INTERNATIONAL FIRE INC	10026740	$1,410
550725	2021	203646	10000	000001822	INTERNATIONAL FIRE INC	10026740	$2,100
551032	2021	203646	10000	000001822	INTERNATIONAL FIRE INC	10026740	$4,900
551381	2021	203646	10000	000001494	MISSION NEIGHBORHOOD HEALTH CENTER	10037475	$19,166
555395	2021	203646	10000	000001822	INTERNATIONAL EFFECTIVENESS CENTERS	10026740	$582
558532	2021	203646	10000	000000894	UNITED STATES POSTAL SERVICE	10026740	$194
559159	2021	203646	10020	000000315	PACIFIC GAS & ELECTRIC CO	10031196	$3,838
559181	2021	203646	10020	000000315	PACIFIC GAS & ELECTRIC CO	10031196	$14,318
561441	2021	203646	10000	000001922	GREYHOUND LINES INC	10026739	$461
561618	2021	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$405
565907	2021	203645	10000	000002340	CAPTMOND & BONNIE LAU	10026736	$22,557
567644	2021	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$215
569863	2021	203646	10000	000001369	PACIFIC AUXILIARY FIRE ALARM CO	10026740	$294
571542	2021	203646	10020	000001508	MICROBIZ SECURITY CO INC	10031196	$320
571542	2021	203646	10020	000001508	MICROBIZ SECURITY CO INC	10031196	$433
572079	2021	203646	10020	000001350	PARKSIDE APPLIANCE SERVICE	10031196	$150
572079	2021	203646	10020	000001350	PARKSIDE APPLIANCE SERVICE	10031196	$180
575398	2021	203646	10000	000002607	AGURTO CORPORATION DBA PESTEC	10026740	$525
575399	2021	203646	10000	000002607	AGURTO CORPORATION DBA PESTEC	10026740	$1,597
575400	2021	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$886
575401	2021	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$1,722
577382	2021	203646	10000	000001661	LANGUAGELINE SOLUTIONS	10026740	$9,997
579653	2021	203646	10000	000002558	AMERICAN MECHANICAL INC	10026740	$220
579653	2021	203646	10000	000002558	AMERICAN MECHANICAL INC	10026740	$35
582807	2021	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$77
582807	2021	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$53
582807	2021	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$129
587497	2022	203646	10000	000001508	MICROBIZ SECURITY CO INC	10026740	$700
588155	2021	203646	10000	000001922	GREYHOUND LINES INC	10026739	$469
588776	2022	203646	10000	000002133	DISCOUNT PLUMBING & HEATING INC	10026740	$1,212
595452	2022	203646	10000	000001922	GREYHOUND LINES INC	10026739	$898
595453	2022	203646	10000	000001922	GREYHOUND LINES INC	10026739	$10,000
599767	2022	203646	10020	000002642	A&H DOOR & ACCESS CONTROL	10031196	$1,480
602697	2022	203646	10000	000002558	AMERICAN MECHANICAL INC	10026740	$440
602697	2022	203646	10000	000002558	AMERICAN MECHANICAL INC	10026740	$35
608645	2022	203646	10020	000002314	CENTER HARDWARE CO INC	10031196	$152
612326	2022	203646	10000	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10026740	$60
612326	2022	203646	10000	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10026740	$383
612326	2022	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10031196	$1,967
614294	2022	203646	10000	000002062	ENTERPRISE RENT-A-CAR COMPANY OF SF L	10026740	$684
614294	2022	203646	10000	000002062	ENTERPRISE RENT-A-CAR COMPANY OF SF L	10026740	$2,909
616757	2022	203646	10000	000001822	INTERNATIONAL FIRE INC	10026740	$950
616757	2022	203646	10000	000001822	INTERNATIONAL FIRE INC	10026740	$650
618240	2022	203646	10000	000001508	MICROBIZ SECURITY CO INC	10026740	$1,114
622125	2022	203646	10000	000002483	AYOOB & PEERY PLUMBING CO INC	10026740	$795
633532	2022	203646	10000	000002642	A&H DOOR & ACCESS CONTROL	10026740	$9,045
633538	2022	203646	10000	000002483	AYOOB & PEERY PLUMBING CO INC	10026740	$6,221
633797	2022	203646	10000	000002133	DISCOUNT PLUMBING & HEATING INC	10026740	$10,000
633910	2022	203646	10000	000002314	CENTER HARDWARE CO INC	10037475	$10
633910	2022	203646	10020	000002314	CENTER HARDWARE CO INC	10031196	$10

HSH - Homelessness & Supportive Housing

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
633910	2022	203646	10000	000002314	CENTER HARDWARE CO INC	10037475	$726
633910	2022	203646	10020	000002314	CENTER HARDWARE CO INC	10031196	$641
633939	2022	203646	10000	000004518	Central Refrigeration Company Inc.	10037475	$1,325
633939	2022	203646	10020	000004518	Central Refrigeration Company Inc.	10031196	$1,875
633939	2022	203646	10020	000004518	Central Refrigeration Company Inc.	10031196	$1,875
633963	2022	203646	10000	000000955	THEISEN GLASS CO	10037475	$4,000
633963	2022	203646	10020	000000955	THEISEN GLASS CO	10031196	$4,000
633963	2022	203646	10000	000000955	THEISEN GLASS CO	10037475	$500
633963	2022	203646	10020	000000955	THEISEN GLASS CO	10031196	$1,000
633989	2022	203646	10000	000003899	POLR ELECTRIC INC	10026740	$5,000
633997	2022	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$77
633997	2022	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$53
633997	2022	203646	10020	000001822	INTERNATIONAL FIRE INC	10031196	$129
634476	2022	203645	10000	000003041	INTERNATIONAL CONTACT INC	10026736	$8,303
636943	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$341
636943	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$100
637097	2022	203645	10000	000001822	INTERNATIONAL EFFECTIVENESS CENTERS	10026736	$3,610
642973	2022	203646	10020	000003899	POLR ELECTRIC INC	10031196	$344
643516	2022	203646	10020	000001508	MICROBIZ SECURITY CO INC	10031196	$174
643516	2022	203646	10020	000001508	MICROBIZ SECURITY CO INC	10031196	$330
643516	2022	203646	10020	000001508	MICROBIZ SECURITY CO INC	10031196	$5
643830	2022	203645	10000	000002607	AGURTO CORPORATION DBA PESTEC	10026736	$109
643830	2022	203645	10000	000002607	AGURTO CORPORATION DBA PESTEC	10026736	$160
643830	2022	203645	10000	000002607	AGURTO CORPORATION DBA PESTEC	10026736	$4
643830	2022	203645	10000	000002607	AGURTO CORPORATION DBA PESTEC	10026736	$126
644051	2022	203646	10000	000002607	AGURTO CORPORATION DBA PESTEC	10037475	$189
644062	2022	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$270
644062	2022	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$160
644062	2022	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$85
644132	2022	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$72
644132	2022	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$320
644132	2022	203646	10020	000002607	AGURTO CORPORATION DBA PESTEC	10031196	$425
644232	2022	203646	10000	000000973	THE FRAME & EYE OPTICAL	10037475	$75
644250	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$1,260
644250	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$50
644250	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$75
644250	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$75
644250	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$35
644250	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$70
644250	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$1,043
644250	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$596
644250	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$81
644250	2022	203646	10020	000002558	AMERICAN MECHANICAL INC	10031196	$81
644692	2022	203646	10000	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10037475	$1,074
644692	2022	203646	10000	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10037475	$1,000
644692	2022	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10031196	$2,234
644692	2022	203646	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10030964	$184
644692	2022	203645	10020	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10030964	$816
645615	2022	203646	10000	000002483	AYOOB & PEERY PLUMBING CO INC	10037475	$3
653661	2022	203646	10020	000001508	MICROBIZ SECURITY CO INC	10031196	$1,238
666482	2022	203645	10000	000002431	BILINGVA, LLC	10026736	$20,293
666482	2022	203645	10000	000002431	BILINGVA, LLC	10026736	$11,643

HSH - Homelessness & Supportive Housing

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
668708	2022	203645	10000	000004207	Lacuna Ergonomic	10026736	$2,400
670731	2022	203645	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026736	$1,799
670731	2022	203645	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026736	$810
670731	2022	203645	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026736	$135
670731	2022	203645	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026736	$61
673470	2022	203645	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026736	$96
673470	2022	203645	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026736	$121
673470	2022	203645	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026736	$331
673470	2022	203645	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026736	$7
673470	2022	203645	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026736	$9
673470	2022	203645	10000	000000782	ZOOM VIDEO COMMUNICATIONS INC	10026736	$25
674243	2022	203646	10020	000001508	MICROBIZ SECURITY CO INC	10031196	$165
674268	2022	203646	10020	000001931	GRAINGER	10031196	$295
674958	2022	203646	10000	000001508	MICROBIZ SECURITY CO INC	10037475	$15
677230	2022	203646	10000	000001369	PACIFIC AUXILIARY FIRE ALARM CO	10037475	$2,224
683230	2022	203646	10000	000000338	BAY CITY BOILER & ENGINEERING CO INC	10037475	$225
684465	2022	203646	10020	000002483	AYOOB & PEERY PLUMBING CO INC	10031196	$1,060
684465	2022	203646	10020	000002483	AYOOB & PEERY PLUMBING CO INC	10031196	$16
686021	2022	203646	10020	000002642	A&H DOOR & ACCESS CONTROL	10031196	$580
						Total	**$527,107**

PROJECT TITLE	FY 2024-25 FTE MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	DESCRIPTION OF SERVICE REDUCTION IMPACT
LOSP Program	(2,814,766)	Reduction due to revised housing development schedule resulting in decreased budget for FY24-25	No programmatic impact
Heluna Health - Outreach Program	(1,000,000)	Reduction of Heluna contract.	The Mayor's Proposed budget reduces the Helena Health Outreach contract by ongoing funding over two years leading to approximately 50% reduction in GF funding. This program cut will reduced contracted services by 18 FTE and required HSH to eliminated SFHOT's district outreach teams.
Cost-of-Doing Business Increase for Community-Based Organizations	(6,962,227)	Reduction HSH grants line including eliminating 3% CODB increase in FY25-26 for HSH-funded CBOs that delivery homeless services and permanent supportive housing	The Mayor's Proposed budget reduces funding for a 3% cost-of-doing business increase to 2.5% for community-based organizations in FY2024-25. IN FY2025-26, the Mayor's Proposed budget eliminates the cost-of-doing business increase for CBOs. ins calculation for CBOs. The base budget included 3% CODB increase in FY24-25 and in FY25-26. The Mayor's proposed budget makes an additional ongoing reduction to grant funding, beyond reductions proposed by HSH to make the Mayor's budget reduction target. The Department has not yet determined how this reduction will impact programming and homeless delivery services.
Reduction in Grants to Community-Based Organizations		Reduction of CBO grant account in HSH budget	The Mayor's Proposed budget reduces the HSH funding to community-based organizations by $2.3 million ongoing starting in FY25-26. The department has not yet determined how this reduction will impact programming or service delivery.
Closure of Adult Access Point at MSC South Shelter	(412,718)	Elimination of Access Point at MSC South Shelter	Ongoing funding reduction to support the Adult Access Point at MSC South Shelter was eliminated due to underperformance. HSH is redesigning Coordinated Entry (CE) implementation and will revisit whether this co-located service is the appropriated model for this site in future budget cycles.
Shifting funding for Flex Pool program from General Fund to Our City, Our Home fund	(738,211)	Reduction of CBO grant in GF	Reduced ongoing General Fund allocation earmarked for the Flexible Housing Subsidy Pool (scattered sites) Program. The housing slots associated with this General Fund amount will be absorbed within the Our City, Our Home Fund. HSH anticipates minimal client impact to this reduction.
SF Homeless Outreach Team Reduction	(1,000,000)	Elimination of SFHOT Stabilization Program	Reduced ongoing budget allocation for the SFHOT Stabilization Program. Funds were reduced as part of Mayor's Budget instructions. The Mayor's Proposed Budget reallocates these funds to maintain a portion of non-congregate shelter bed capacity that were previously funded with one-time COVID emergency funds.
Transfer Legal Services Program to MOHCD	(189,000)	Transferring Homeless Legal Services Grant Agreement funded by General Fund to Mayor's Office of Housing and Community Development	Reduced ongoing General Fund allocation for legal services for homeless individuals. This program will be shifted to MOHCD agreement that is already currently in place for this same scope of work. HSH does not anticipate a loss of service delivery due to this change.
Reduction due to underspending	(1,923,571)	Reduced HSH's grant line to account for prior year underspending	HSH reduced its grants line item in its departmental proposal to account for ongoing underspending. There is no immediate impact to programming.

PROJECT TITLE	FY 2024-25 FTE MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	DESCRIPTION OF SERVICE REDUCTION IMPACT
Four new positions added in last budget cycle to start in FY25	(634,072)	Reduction of 4 FTEs	Four positions approved by the Board of Supervisors last year to begin in FY2024-25 were cut from the Mayor's proposed budget, including: one 1824 Principal Administrative Analyst to implement and monitor performance within the City's growing shelter system. Not funding this position will risk a continued strain on the capacity of the shelter team to meet department goals involving shelter related initiatives as well as capacity to provide quality oversight to existing programs; one 1823 Senior Administrative Analyst for the PSH team to provide complex analysis, reporting, project management and implementation of system/process improvements across the PSH programs; one 2917 Program Analyst for the housing team to oversee portfolio of PSH projects, including program oversight and monitoring; and one 1823 Senior Administrative Analyst for the housing division to conduct program/portfolio analysis, implementation of housing quality inspections across a portion of the PSH portfolio, as well as support ONE System vacancy, and housing placement tracking.
Increased Attrition (Salary Savings)	(783,108)	Reduction of additional attrition equaling 4.5 FTE	Increased attrition (salary savings) for HSH

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

Current Year Savings

HSH - Homelessness and Supportive Housing

Rec #	Account Title	FY 2023-24 Amount From	To	Savings	GF	1T
CY HOM-1	Programmatic Projects Budget	$3,000,000	$1,500,000	$1,500,000	X	X
		Reduce current year Programmatic Projects budget due to delays in project timelines. This includes a work order to MOHCD for rental subsidies and housing navigation for transgender and non-conforming individuals.				
CY HOM-2	Community Based Org Services	$2,046,870	$646,870	$1,400,000	X	X
		Reduce current year Community Based Org Services budget due to the slow ramp up of the Flex Pool Program. This program will be shifted to the Proposition C fund in FY 2024-25.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$2,900,000	$0	**$2,900,000**
Non-General Fund	$0	$0	**$0**
Total	**$2,900,000**	**$0**	**$2,900,000**

GF = General Fund
1T = One Time

YEAR ONE: FY 2024-25

Budget Changes

The Department's $3,237,120,117 budget for FY 2024-25, as proposed by the Mayor, is $47,028,115 or 1.5% more than the original FY 2023-24 budget of $3,190,092,002.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 7,637.60 FTEs, which are 82.90 FTEs less than the 7,720.50 FTEs in the original FY 2023-24 budget. This represents a 1.1% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $2,402,346,326 in FY 2024-25 are $83,844,319 or 3.6% more than FY 2023-24 revenues of $2,318,502,007.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $3,277,320,484 budget for FY 2025-26, as proposed by the Mayor, is $9,799,633 or 0.3% less than the Mayor's proposed FY 2024-25 budget of $3,237,120,117.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 7,688.50 FTEs, which are 50.90 FTEs more than the 7,637.60 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.7% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $2,271,110,447 in FY 2025-26 are $131,235,879 or 5.5% less than FY 2024-25 estimated revenues of $2,402,346,326.

DEPARTMENT: DPH– PUBLIC HEALTH

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Department of Public Health	2,775,782,429	2,821,181,991	2,997,880,835	3,190,092,002	3,237,120,117
FTE Count	7,161.30	7,358.57	7,739.48	7,720.50	7,637.60

The Department's budget increased by $461,337,688 or 16.6% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 476.30 or 6.7% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $47,028,115 largely due to increases in salaries and staffing mandated by labor agreements as well as inflationary growth in non-personnel costs, including pharmacy. Furthermore, the Department projects increases in patient revenues for Zuckerberg San Francisco General Hospital (ZSFG) and San Francisco Health Network (SFHN) by $70 million in FY 2024-25. Changes to the Enhanced Payment Program, which provides specialized Medi-Cal Payments from the State, are expected to save $8.0 million in FY 2024-25. Furthermore, there is anticipated one-time, retroactive revenue from a new Medi-Cal supplemental payments allocation methodology for Laguna Honda Hospital that will contribute $69 million.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $9,799,633 largely due to increased costs for salaries and benefits offset by reductions in funding for capital improvements and decreased State and private funding. The Department projects increases in patient revenues for ZSFG and SFHN by $32.7 million over FY 2024-25. Changes to the Enhanced Payment Program, which provides specialized Medi-Cal Payments from the State, are expected to yield $15.9 million in savings over FY 2023-24. The Department also anticipates savings from the expansion of Medi-Cal eligibility, reducing costs for the Healthy San Francisco Program by $3 million annually by FY 2025-26.

DEPARTMENT: DPH– PUBLIC HEALTH

Advertising Budget

The Department has $554,781 budgeted for advertising in FY 2023-24. The Department reports the budget was for various advertising efforts including hiring and recruitment, employee engagement, department-wide communications, Office of Managed Care initiatives, and grant-funded initiatives related to the HIV epidemic, Medi-Cal enrollment assistance, and the Black Infant Health Program. Out of the $554,781 advertising budget for FY 2023-24, $348,440 came from the General Fund, while $206,341 was funded by grants.

The Mayor's proposed budget for the Department for FY 2024-25 includes $420,262 for advertising. The Department reports the proposed budget is for various advertising efforts including hiring and recruitment, Office of Managed Care initiatives, and a grant-funded Black Infant Health Program initiative. Out of the $420,262 proposed advertising budget for FY 2024-25, $367,762 is from the General Fund, while approximately $52,500 is grant-funded by the Black Infant Health Program.

The Department does not maintain separate budgets for English and Non-English advertising. However, the Department reports that language and culturally appropriate messaging are considered.

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

Budget Reductions

The Department reports that the Mayor proposed $5,099,563 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: DPH– PUBLIC HEALTH

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $8,201,413 in FY 2024-25. Of the $8,201,413 in recommended reductions, $3,796,031 are ongoing savings and $4,405,382 are one-time savings. These reductions would still allow an increase of $38,826,702 or 1.2% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $1,821,580, for total General Fund savings of $10,004,275.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $2,415,504 in FY 2025-26. All of the $2,415,504 in recommended reductions are ongoing savings.

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

DPH - Public Health

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DPH-1		**HAD Public Health Admin**													
	Prof & Specialized Svcs - Bdgt			$361,920	$161,920	$200,000	X				$361,920	$161,920	$200,000	X	
		Reduce the Professional and Specialized Services budget due to historical underspending. In FY 2022-23, the Department underspent Non-Personnel Services by approximately $28.3 million. As of June 3, 2024, the Department has a remaining balance of approximately $70 million in the Non-Personnel Services account. The Mayor's Office is proposing an approximate $6.7 million increase in Fund 10000 Non-Personnel Services in FY 2024-25, and an approximate $13.1 million decrease in FY 2025-26.							Ongoing savings.						
DPH-2	Prof & Specialized Svcs - Bdgt			$4,327,719	$3,927,719	$400,000	X				$4,380,406	$4,180,406	$200,000	X	
		Reduce the Professional and Specialized Services budget within the HC Centralized IT authority due to historical underspending. The HC Centralized IT budget is used for DPH's technology infrastructure and cybersecurity costs. In FY 2022-23, the Department underspent the GF Annual Authority HC Centralized IT budget by $2.2 million. As of June 3, 2024, the Department has a remaining balance of approximately $11.1 million in the HC Centralized IT, Fund 10010. The Mayor's Office is proposing an approximate $5 million dollar increase to the HC Centralized IT budget within this fund for FY 2024-25 and a $3.4 million increase in FY 2025-26.							Ongoing savings.						
DPH-3	1054 IS Business Analyst-Principal	1.00	0.00	$184,248	$0	$184,248	X		1.00	0.00	$190,782	$0	$190,782	X	
	Mandatory Fringe Benefits			$61,401	$0	$61,401	X				$63,706	$0	$63,706	X	
	1052 IS Business Analyst	0.00	1.00	$0	$137,446	($137,446)	X		0.00	1.00	$0	$141,550	($141,550)	X	
	Mandatory Fringe Benefits			$0	$51,778	($51,778)	X				$0	$52,835	($52,835)	X	
		Total Savings			*$56,425*				*Total Savings*			*$60,103*			
		Deny proposed upward substitution for 1.00 FTE 1054 IS Business Analyst - Principal position from 1.00 FTE 1052 IS Business Analyst due to inadequate justification. The 1052 position is currently vacant.							Ongoing savings.						

GF = General Fund
1T = One Time

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

DPH - Public Health

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		HBH Behavioral Health													
DPH-4	Prof & Specialized Svcs - Bdgt			$2,911,430	$1,255,715	$1,655,715	X	X							
		Make a one-time reduction to the Professional and Specialized Services budget within the HB Managed Care authority due to historical underspending, consistent large carryforward amounts, and a significant remaining balance in the current year. In FY 2022-23, the Department underspent HB Managed Care budget by approximately $10.3 million, with $8.5 million having been carried forward into the FY 2022-23 budget. As of June 3, 2024, the Department has a remaining balance of approximately $12.1 million in the HB Managed Care budget, with $10.4 million having been carried forward into the FY 2023-24 budget.							One-time savings.						
DPH-5	Pharmaceutical			$7,820,900	$7,229,570	$591,330	X				$8,659,781	$8,271,457	$388,324	X	
		Reduce the materials and supplies budget for pharmaceuticals due to historical underspending. This is an ongoing reduction to align the budget with expenditures. In FY 2022-23, the Department underspent HBH Behavioral Health Division's pharmaceutical budget by approximately $2.7 million, with $5.5 million having been carried forward into the FY 2022-23 budget. As of June 3, 2024, the Department has a remaining balance of approximately $453K in the pharmaceutical FY 2023-24 budget. However, $5.2 million was carried forward into the FY 2023-24 budget. The Mayor's Office is proposing an approximate $1.1 million increase to the HBH Behavioral Health Pharmaceutical budget in FY 2024-25 and an approximate $1.1 million increase in FY 2025-26.							Ongoing savings.						
DPH-6	Step Savings			($219,432)	($969,432)	$750,000	X				($219,432)	($554,517)	$335,085	X	
	Mandatory Fringe Benefits			($55,714)	($268,698)	$212,984	X				($54,639)	($184,950)	$130,311	X	
		Total Savings			*$962,984*				*Total Savings*			$465,396			
		Increase Step Savings due to historical underspending in salaries in the Behavioral Health Division. As of May 29, 2024, the HBH Behavioral Health Division has a projected salary savings of $5.5 million in the current year, FY 2023-24, and had a salary savings of $3.5 million in FY 2022-23.							Ongoing savings						

GF = General Fund
1T = One Time

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

DPH - Public Health

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
		HPH Population Health Division													
DPH-7	Attrition Savings			($1,529,552)	($1,817,552)	$288,000	X				($1,572,344)	($1,760,344)	$188,000	X	
	Mandatory Fringe Benefits			($606,979)	($718,979)	$112,000	X				($633,490)	($645,490)	$12,000	X	
		Total Savings			*$400,000*				*Total Savings*			*$200,000*			
		Increase Attrition Savings due to historical underspending in salaries in the Population Health Division, as well as the 12.14 vacant FTEs in the Division. As of May 29, 2024, the HPH Population Health Division has a projected salary savings of approximately $2.6 million in the current year, FY 2023-24, and had a projected salary savings of approximately $3.4 million in FY 2022-23.							Ongoing savings.						
		HNS Health Network Services													
DPH-8	2822 Health Educator	0.90	0.00	$122,212	$0	$122,212	X				$126,546	$0	$126,546	X	
	Mandatory Fringe Benefits			$46,243	$0	$46,243	X				$47,872	$0	$47,872	X	
	2822 Health Educator	0.10	0.00	$13,579	$0	$13,579					$14,061	$0	$14,061		
	Mandatory Fringe Benefits			$5,139	$0	$5,139					$5,318	$0	$5,318		
		Total Savings			*$187,173*				*Total Savings*			$193,797			
		Delete 1.00 FTE 2822 Health Educator, as the Department reports the position has been vacant since August 2020. As of May 29, 2024, the HNS Health Network Services Division has a projected salary savings of $1.3 million in the current year, FY 2023-24, and had a salary savings of $600K in FY 2022-23.							Ongoing savings.						
DPH-9	0941 Manager VI	1.00	0.00	$241,457	$0	$241,457	X		1.00	0.00	$250,020		$250,020	X	
	Mandatory Fringe Benefits			$76,949	$0	$76,949	X				$79,761		$79,761	X	
	0933 Manager V	0.00	1.00	$0	$224,914	($224,914)	X		0.00	1.00	$0	$232,889	($232,889)	X	
	Mandatory Fringe Benefits			$0	$74,161	($74,161)	X				$0	$76,959	($76,959)	X	
		Total Savings			*$19,331*				*Total Savings*			*$19,933*			
		Deny proposed upward substitution to 1.00 FTE Manager VI position from 1.00 FTE Manager V due to inadequate justification.							Ongoing savings.						

GF = General Fund
1T = One Time

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

DPH - Public Health

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DPH-10	Attrition Savings			($1,289,273)	($1,601,273)	$312,000	X				($1,286,424)	($1,358,424)	$72,000	X	
	Mandatory Fringe Benefits			($511,447)	($599,447)	$88,000	X				($518,236)	($546,236)	$28,000	X	
		Total Savings			*$400,000*				*Total Savings*			*$100,000*			
		Increase Attrition Savings due to historical underspending in salaries in the HNS Division. As of May 29, 2024, the HNS Division has a projected salary savings of approximately $1.3 million in the current year, FY 2023-24, and had a projected salary savings of approximately $600k in FY 2022-23.							Ongoing savings.						
DPH-11		**HPC Primary Care**													
	Attrition Savings			($167,301)	($358,695)	$191,394	X				($167,301)	($365,482)	$198,181	X	
	Mandatory Fringe Benefits			($66,352)	($125,054)	$58,702	X				($67,405)	($128,483.00)	$61,078	X	
		Total Savings			*$250,096*				*Total Savings*			*$259,259*			
		Increase Attrition Savings due to historical underspending in salaries in the HPC Primary Care Division, as well as the 10.12 vacant FTEs in the Division. As of May 29, 2024, the HPC Primary Care Division has a projected salary savings of approximately $3.1 million in the current year, FY 2023-24, and had a projected salary savings of approximately $1.7 million in FY 2022-23.							Ongoing savings.						
DPH-12	Attrition Savings			($75,818)	($153,818)	$78,000	X				($75,818)	($153,818)	$78,000	X	
	Mandatory Fringe Benefits			($25,226)	($47,226)	$22,000	X				($25,384)	($47,384)	$22,000	X	
		Total Savings			*$100,000*				*Total Savings*			*$100,000*			
		Increase Attrition Savings due to historical underspending in salaries in the HPC Primary Care Division, as well as the 10.12 vacant FTEs in the Division. As of May 29, 2024, the HPC Primary Care Division has a projected salary savings of approximately $3.1 million in the current year, FY 2023-24, and had a projected salary savings of approximately $1.7 million in FY 2022-23.							Ongoing savings.						

GF = General Fund
1T = One Time

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

DPH - Public Health

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		HLH Laguna Honda Hospital													
DPH-13	Pharmaceutical			$17,106,797	$15,657,130	$1,449,667	X	X							
		Reduce the materials and supplies budget for pharmaceuticals due to expected underspending and due to the Department's significant lower census numbers due to the pause on readmission due as the facility awaits recertification. In FY 2022-23, the Department underspent Laguna Honda Hospital's pharmaceutical budget by approximately $2.2 million, with $1.3 million having been carried forward into the FY 2022-23 budget. As of June 3, 2024, the Department has a remaining balance of approximately $2.6 million in the pharmaceutical budget, with approximately $900k carried forward into the FY 2024-25. The Mayor's Office is proposing an approximate $1.9 million increase to the HLH Laguna Honda Hospital pharmaceutical budget in FY 2024-25 and no change in FY 2025-26.							One-time savings.						
DPH-14	Prof & Specialized Svcs - Bdgt			$8,000,000	$7,500,000	$500,000	X	X							
		Reduce one-time Professional and Specialized Services budget to match expected spend. The Mayor's proposed budget eliminates the $8 million budget in FY 2025-26, explaining the one-time savings.							One-time savings.						
DPH-15	Attrition Savings			($5,122,971)	($5,746,971)	$624,000	X	X							
	Mandatory Fringe Benefits			($1,704,536)	($1,880,536)	$176,000	X	X							
		Total Savings			*$800,000*				*Total Savings*						
		Increase Attrition Savings due to historical underspending in salaries in HLH Laguna Honda and the 19.32 vacant FTEs.							One-time savings.						

GF = General Fund
1T = One Time

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

DPH - Public Health

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DPH-16		**HJH Jail Health**													
	Attrition Savings			($392,783)	($564,897)	$172,114	X				($392,783)	($564,897)	$172,114	X	
	Mandatory Fringe Benefits			($130,694)	($187,272)	$56,578	X				($131,516)	($188,094)	$56,578	X	
		Total Savings			*$228,692*				*Total Savings*			$228,692			
		Increase nurse attrition savings due to historical underspending in salaries in the HJH Jail Health Division, as well as the 11.93 vacant FTEs in the Division and the proposed new 1.12 Registered Nurse FTEs. As of May 29, 2024, the HJH Jail Health Division has a projected salary savings of approximately $3.1 million in the current year, FY 2023-24, and had a projected salary savings of approximately $370K in FY 2022-23.							Ongoing savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$4,405,382	$3,777,313	**$8,182,695**
Non-General Fund	$0	$18,718	**$18,718**
Total	**$4,405,382**	**$3,796,031**	**$8,201,413**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$2,396,125	**$2,396,125**
Non-General Fund	$0	$19,379	**$19,379**
Total	**$0**	**$2,415,504**	**$2,415,504**

GF = General Fund
1T = One Time

DPH - Public Health

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000521044	2021	251974	10000	000002969	BAY AREA PL SERVICES	10037236	$51,120
0000521044	2021	152644	10000	000002969	BAY AREA PL SERVICES	10001788	$769,499
0000531762	2021	240648	10000	000002637	ABCO MECHANICAL CONTRACTORS INC	10026701	$24,721
0000531769	2021	240648	10000	000001101	SIERRA ELECTRIC CO	10026701	$10,000
0000655608	2022	152644	10000	000001235	REGENTS OF THE UNIVERSITY OF CALIFORNI	10001788	$213,938
0000659574	2022	152644	10000	000004982	ODP Business Solutions, LLC	10001788	$14,357
0000660459	2022	152644	10000	000002630	ACE COURIER EXPRESS INC	10001788	$17,109
0000661240	2022	152644	10000	000004098	INTEGRATED DNA TECHNOLOGIES INC	10001788	$30,000
0000521044	2021	152644	10020	000002969	BAY AREA PL SERVICES	10037236	$679,887
0000564041	2021	251859	21490	000002988	MEDLINE INDUSTRIES INC	10001952	$10,949
						Total	**$1,821,580**

DPH - Public Health
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
	HNS MCAH	10010	GF Annual Authority Ctrl	10033348	HD CH SSB-Departmental Program	20324	Sugar-Sweetened Beverages Tax	527000	1,150,000				1,150,000	700,000	SDDT: Oral Health Task Force Grants	Oral Health Task Force Grants Eliminated.	Mayor's Policy Call -- Shifted funds to HSA to preserve funding for direct food support	3 task forces -- 1 for Chinatown, 1 for the Mission, and 1 for District 10 -- are no longer funded. Task forces held 15-30 public events of various kinds and size a year reaching 850-5200 clients a year.
	HPH Community Health	10010	GF Annual Authority Ctrl	10033347	HD CH SSB-CBO Grants	20324	Sugar-Sweetened Beverages Tax	527000	3,300,000				3,300,000	1,125,000	SDDT: Healthy Communities Grants and Policy, Systems and Environment s Grants.	$1.25 M out of $1.5 M reduction in Health education, chronic disease prevention, physical activity, and urban faming. Preserves $250K for direct food support. Reduction of $600K out of $1.475 M for policy, systems and environment grants. Leaves $875K for direct food support and chronic disease prevention.	Mayor's Policy Call -- Shifted funds to HSA to preserve funding for direct food support	TBD. Still determining how to spread Healthy Commmunities grants, but likely cuts most programming aside from food pantries / food distribution. Policy and Systems portfolio was out to bid, so impact will be felt in smaller cohort / set of projects.
	HBH Mental Health Adult	10000	GF Annual Account Ctrl	10001792	HB MH Adult Care	10000	Operating	527000	68,486,345				76,807,964	72,497,456	Street Violence Intervention Program	$324,800 reduction beginning in FY24-25 for SVIP for new procurement	Budget Savings	TBD depending on new procurement. But ballpark at approximate 4.5FTE staffing with eduction in coverage across high needs neighborhoods (like no evenings, weekends, reduced weekday coverage)

DPH - Public Health
Budget and Legislative Analyst Information Request
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	HPH Community Health	10060	GF Work Order	10001976	HPH CHEP Work Order	10002	Interdepartmental-Overhead	527000	4,149,763				4,149,763	2,000,000	Street Violence Intervention Program	School-based services are eliminated for this contract within DPH per changes to the Department of Children, Youth and Families (DCYF) budget. DCYF has separately procured a new Citywide school crisis response initiative.	DCYF Policy Call	Services continue through DCYF with a different set of contracts.

DEPT ID	DEPT DESCRIPTION	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL BUDGET	FY 2023-24 REVISED/ ADJUSTED BUDGET	FY 2023-24 ACTUAL EXPENDITURES (as of May 1, 2024)	ENCUMBRANCES (as of May 1, 2024)	Media Type (i.e., print, digital, radio, TV, social media)	EXPLANATION/NOTES
152644	HPH Operations&Infrastructure	10000	GF Annual Account Ctrl	10035166	Drug Overdoses in Tenderloin	10000	Operating	535310	-	5,905	-	5,905		
179661	HNS Managed Care	10000	GF Annual Account Ctrl	10001874	HN MC Office of Managed Care	10000	Operating	535810	100,000	100,000	-	-	Various Office of Managed Care advertising efforts; all advertising must also include threshold languages	
251648	HGH Quality	21080	SFGH-Op Annual Account Ctrl	10001839	HG HOSPITAL ADMIN_SERVICES	10000	Operating	535810	-	-	1,500	-		Hiring and Recruitment
251678	HGH Rehab	21080	SFGH-Op Annual Account Ctrl	10001840	HG HOSPITAL ANCILLARY	10000	Operating	535810	-	-	499	-		Hiring and Recruitment
251910	HAD DPH Admin HR	10000	GF Annual Account Ctrl	10001785	HA DPH Admin HR	10000	Operating	535810	-	-	28,965	-		Hiring and Recruitment
251912	HAD DPH Admin Exec	10000	GF Annual Account Ctrl	10001784	HA DPH Admin Exec	10000	Operating	535310	-	10,710	15,699	14,886	Brochures, flyers, display gear, signs, mailings, etc	As needed graphics for DPH-wide communications
251912	HAD DPH Admin Exec	10000	GF Annual Account Ctrl	10034732	HA Office of Equity	10000	Operating	535310	-	8,000	-	8,000	Posters and other graphics	As needed graphics for employee engagement-related work
251975	HPH EnvirHlth	10000	GF Annual Account Ctrl	10026708	HD Environmental Health Svcs	10000	Operating	535810	-	-	2,951	-		Required noticing
251910	HAD DPH Admin HR	10000	GF Annual Account Ctrl	10001785	HA DPH Admin HR	10000	Operating	535710	-	27,800	100,067	51,715	Social media	LinkedIn subscription to recruit and fill critical vacancies
251988	HNS MCAH	11580	SR Community Health-Grants	10039504	HN MCH PM02 2324 Black Infant	10001	Grants	535000	27,141	27,141				$105k in FY24; approx. 50% grant funding w/ 50% GF match; required Black Infant Health program component The allocation of funds towards Outreach Materials is a fundamental component of our strategy to meet Title XIX objectives, specifically aimed at assisting individuals eligible for Medi-Cal to enroll in the program and helping current Medi-Cal beneficiaries access available services. Effective outreach materials are crucial for engaging the community, providing essential information, and facilitating the connection between potential and current clients and the Medi-Cal services they need. Enhancing Visibility and Awareness: Outreach materials, including brochures, ads, billboards, flyers, banners, posters, and digital content, will significantly increase the visibility of the Medi-Cal program within the community. These materials are designed to attract attention, raise awareness about Medi-Cal eligibility, benefits, and how to access services, reaching a broad audience including those who may not be actively seeking this information. Providing Clear and Accessible Information: The development of these materials ensures that information about Medi-Cal is presented in a clear, concise, and accessible manner. This includes translating materials into language and creating content that is easy to understand, catering to the target population needs of the community and ensuring that language and literacy barriers do not impede access to information. Facilitating Engagement and Action: Well-crafted outreach materials not only inform but also encourage action. They include clear calls-to-action, such as how to apply for Medi-Cal, where to find enrollment assistance, and how to access services, guiding individuals through the process and motivating them to take the necessary steps towards enrollment and accessing healthcare services.

DEPT ID	DEPT DESCRIPTION	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL BUDGET	FY 2023-24 REVISED/ ADJUSTED BUDGET	FY 2023-24 ACTUAL EXPENDITURES (as of May 1, 2024)	ENCUMBRANCES (as of May 1, 2024)	Media Type (i.e., print, digital, radio, TV, social media)	EXPLANATION/NOTES
														Supporting Community Outreach Efforts: These materials will be used across a variety of settings, including community centers, healthcare facilities, schools, health fairs, public transportation, faithbased community and events, supporting our outreach teams in their efforts to engage with the target community directly. The availability of physical and digital materials enhances the reach and effectiveness of these outreach activities, ensuring that information about Medi-Cal is accessible where and when it is needed most. Adapting to Changing Needs and Feedback: The budget for outreach materials includes provisions for updating and revising materials based on changing program details, community feedback, and evolving needs. This flexibility ensures that all information remains accurate, relevant, and responsive to the community's needs, maximizing the impact of our outreach efforts. Investing in Outreach Materials is a strategic and necessary step towards achieving our objectives under Title XIX. By increasing awareness, providing accessible information, encouraging engagement, and supporting community outreach efforts, these materials play a pivotal role in assisting eligible individuals to enroll in Medi-Cal and aiding beneficiaries in accessing the healthcare services they need. This allocation of funds ensures that our program can effectively reach and serve our target population, leading to improved health outcomes and increased access to medical care.
251929	HPH Community Health	11580	SR Community Health-Gra	10039337	HD HIV PD151 2324	10001	Grants	527000	$ -	$ 179,200	$ 163,451	$ 15,749	social media, digital, web search priotization	Funding is from the CDC Ending the HIV Epidemic grant (one time)
251929	HPH Community Health	10000	GF Annual Account Ctrl	10026706	HD CHEP	10000	Operating	527000	$ 143,525	$ 143,525	$ 115,630	$ 27,895	Curriculum development (High School Students), social media (Facebook, Instagram), TV, YouTube, Conversation Starter Guide for parents, Youth awareness assessment	

YEAR ONE: FY 2024-25

Budget Changes

The Department's $1,240,329,633 budget for FY 2024-25, as proposed by the Mayor, is $49,281,005 or 4.1% more than the original FY 2023-24 budget of $1,191,048,628.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 2,301.80 FTEs, which are 40.04 FTEs more than the 2,261.76 FTEs in the original FY 2023-24 budget. This represents a 1.8% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $897,913,100 in FY 2024-25 are $20,977,054 or 2.4% more than FY 2023-24 revenues of $876,936,046.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $1,284,120,274 budget for FY 2025-26, as proposed by the Mayor, is $43,790,641 or 3.5% more than the Mayor's proposed FY 2024-25 budget of $1,240,329,633.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 2,306.07 FTEs, which are 4.27 FTEs more than the 2,301.80 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.2% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $910,016,815 in FY 2025-26 are $12,103,715 or 1.3% more than FY 2024-25 estimated revenues of $897,913,100.

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Human Services Agency	1,412,197,472	1,370,149,243	1,124,598,739	1,191,048,628	1,240,329,633
FTE Count	2,159.97	2,204.27	2,250.43	2,261.76	2,301.80

The Department's budget decreased by $171,867,839 or 12.2% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25 primarily due to the shifting of Children and Families First funds to the new Department of Early Childhood in FY 2022-23. The Department's FTE count increased by 141.83 or 6.6% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $49,281,005 largely due to increased In-Home Support Services and County Aid Assistance and increased staffing costs.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $43,790,641 largely due to increased In-Home Support Services and increased staffing costs.

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

Advertising Budget

The Department has $128,046 budgeted for advertising in FY 2023-24 which is for a mix of print, digital, outdoor and social media.

The Mayor's proposed budget for the Department for FY 2024-25 includes $45,600 for a mix of print, digital, outdoor and social media advertising.

The Department does not track expenditures for advertising in languages other than English but notes a small amount of expenditures for advertising in Spanish and Chinese.

Budget Reductions

The Department reports that the Mayor has not proposed any reductions in FY 2024-25 relative to the FY 2024-25 base budget that will impact existing services and clients, but notes that the proposed budget reductions will hinder program capacity to adapt to fluctuations in service demands.

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $10,936,103 in FY 2024-25. Of the $10,936,103 in recommended reductions, $6,950,000 are ongoing savings and $3,986,103 are one-time savings. These reductions would still allow an increase of $38,334,902 or 3.2% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $234,940, for total General Fund savings of $10,642,426.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $7,932,174 in FY 2025-26. All of the $7,932,174 in recommended reductions are ongoing savings. These reductions would still allow an increase of $35,858,467 or 2.9% in the Department's FY 2025-26 budget.

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

HSA - Human Services Agency

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Admin Support													
HSA-1	Other Current Expenses - Bdgt			$7,000,000	$2,000,000	$5,000,000	x	x					$0		
		Delete $5,000,000 of $7,000,000 in funding for anticipated move of all 170 Otis operations to a new, non-City owned location. The $7.0 million budget was established when the Department anticipated purchasing a new facility and moving wholesale out of 170 Otis. The move of operations will now occur incrementally over the next several years to various, primarily City-owned and occupied, locations. If the Department does go forward with a purchase of an alternative site, the negotiation, contracting, planning and procurement and all the associated approvals will take the Department into FY 2025-26 before additional funds are required and, therefore, should be considered during the next budget cycle. The $2.0 million remaining should be sufficient for near-term moves and will allow time for the Department to develop more refined plans and cost estimates to include in next year's budget cycle.							One-time savings.						
HSA-2	Debt Service-Budget			$2,600,463	$0	$2,600,463	x				$3,942,025	$0	$3,942,025	x	
		Delete funding for financing the purchase or long-term leasing of a new HSA facility. The issuance date established for the debt service was April 1, 2024. However, the site selection has fallen through and the Department now will likely be moving 170 Otis operations incrementally to various locations. Therefore, financing is no longer necessary. If the Department does go forward with a purchase of an alternative sight, the negotiation, contracting, planning and procurement will take the Department into FY 2025-26 before additional funds are required and, therefore, should be considered during the next budget cycle when there is an actual debt service schedule in place.							Ongoing savings.						
HSA-3	Debt Service-Budget					$0					$2,600,463	$0	$2,600,463	x	
		FY 2025-26 savings.							Delete funding for financing the purchase or long-term leasing of a new HSA facility. The issuance date established for the debt service was April 1, 2024. However, the site selection has fallen through and the Department now will likely be moving 170 Otis operations incrementally to various locations. Therefore, financing is no longer necessary. If the Department does go forward with a purchase of an alternative sight, the negotiation, contracting, planning and procurement will take the Department into FY 2025-26 before additional funds are required and, therefore, should be considered during the next budget cycle when there is an actual debt service schedule in place.						

GF = General Fund
1T = One Time

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

HSA - Human Services Agency

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
HSA-4	Security			$5,144,719	$4,544,719	$600,000	x				$5,144,719	$4,544,719	$600,000	x	
		Eliminate the increase in the proposed Security budget. The Department has recently established a tentative agreement with a new security services firm effective July 1, 2024 which is pending Board of Supervisors approval. Per the Office of Contract Administration, the monthly bill will be comparable between the new contract and the previous contract because, while rates have increased, the covered locations have decreased. Annual expenditures under the previous contract averaged $4.2 million since 2018, which included services provided during the pandemic. More comparable, average annual expenditures for the last three years from FY 2021-22 through FY 2023-24 have been approximately $3.6 million. The proposed recommendation would continue to provide the Department with sufficient capacity of nearly $500,000 to $1.0 million to augment security, if necessary.							Ongoing savings.						
		Benefits and Family Support													
HSA-5	2919 Child Care Specialist	1.00	0.00	$70,444	$0	$70,444	x		1.00	0.00	$72,942	$0	$72,942	x	
	Mandatory Fringe Benefits			$35,196	$0	$35,196	x				$36,744	$0	$36,744	x	
		Total Savings *$105,640*							*Total Savings* *$109,686*						
		Delete 1.00 FTE 2919 Child Care Specialist position that has been vacant since at least September 1, 2019.							Ongoing savings.						
HSA-6	Temporary - Miscellaneous			$8,039,735	$6,789,735	$1,250,000	x	x							
		Decrease Temporary Salaries for the Jobs Now Program to mitigate the impact of the Minimum Wage Ordinance and programmatic shifts by using prior year carryforwards estimated to be in the range of $4.4 million to $4.7 million.							One-time savings.						
HSA-7	Programmatic Projects - Budget			$224,400	$0	$224,400	x				$224,400	$0	$224,400	x	
	Programmatic Projects - Budget			$455,600	$0	$455,600	x				$455,600	$0	$455,600	x	
		Eliminate funding in programmatic projects. The Department reports that this funding is paying for off-budget Benefit Connectors positions. However, no off-budget Benefit Connectors positions are in this fund. Those positions were added to the General Fund Annual Account five years ago in FY 2019-20, where there are currently approximately 80 funded vacant positions in the same classification. Furthermore, on-going activities that are programmatic and not project-oriented should not use the programmatic projects account because those funds carry forward until spent. Therefore, given this funding is in the wrong fund for a position classification that has over 80 funded vacancies in the fund where they reside, this funding should be eliminated in FY 2024-25 and all years going forward.							Ongoing savings.						

GF = General Fund
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Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget

HSA - Human Services Agency

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
HSA-8	Community Based Org Services			($1,200,000)	($1,900,000)	$700,000	x	x					$0		
		Increase the attrition rate on agreements with community based organizations by $700,000, from $1.2 million to $1.9 million, which brings the overall attrition rate in the Department's General Fund Annual Account to 2.9%. Expenditures for the last two fiscal years were 89.4% and 87.3% of the original budget. As of May 31, 2024, the Department had expended only $65.9 million or 74.0% of its $89.1 million original budget. Further, the Department has carried forward $20.3 million and $24.4 million in the last two fiscal years, which was the equivalent of 35% to 40% of the original budget. The Department reports that it has made targeted reductions in this account to rightsize contracts. However, the Budget Analyst notes that this account (excluding the general attrition) is increasing 6.5%, which is well in excess of the 2.5% cost-of-doing-business adjustment. Accordingly, the Department has sufficient capacity and flexibility to absorb this reduction without reducing services.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	6,825,000	3,611,980	**10,436,980**
Non-General Fund	125,000	374,123	**499,123**
Total	**$6,950,000**	**$3,986,103**	**$10,936,103**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	7,556,959	**$7,556,959**
Non-General Fund	$0	375,215	**$375,215**
Total	**$0**	**$7,932,174**	**$7,932,174**

GF = General Fund
1T = One Time

HSA - Human Services Agency

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
336352	2019	149657	10000	22744	CIVIC CENTER PLAZA GARAGE	10001700	$2,750
435886	2020	149657	10000	26428	A&H DOOR & ACCESS CONTROL	10001700	$9,890
446898	2020	149657	10000	17468	JOHNSTONE SUPPLY	10001700	$1,053
446898	2020	149657	10000	17468	JOHNSTONE SUPPLY	10001700	$990
451590	2020	149662	10000	23129	CENTRAL COMPUTERS INC	10001700	$308
457288	2020	149657	10000	7978	YASHA'S	10001700	$2,420
457288	2020	149657	10000	7978	YASHA'S	10001700	$7,424
460804	2020	149662	10000	16820	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001700	$1,907
460804	2020	149662	10000	16820	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001700	$6,730
461381	2020	149662	10000	16820	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001700	$28
461381	2020	149662	10000	16820	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001700	$895
461381	2020	149662	10000	16820	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001700	$294
461381	2020	149662	10000	16820	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001700	$2,707
461850	2020	149662	10000	8698	VERIZON WIRELESS	10001700	$2,025
487301	2020	149657	10000	19315	GRAINGER	10001700	$116
519639	2021	149657	10000	21340	DISCOUNT BUILDERS SUPPLY	10001700	$115
521342	2021	149662	10000	8698	VERIZON WIRELESS	10001700	$4,500
530016	2021	149662	10000	22410	COMPUTERLAND SILICON VALLEY	10001700	$586
535106	2021	149657	10000	20740	MESA ENERGY SYSTEMS, INC	10001700	$9,995
536887	2021	149666	10000	22965	CHILDREN'S COUNCIL OF SAN FRANCISCO	10001703	$1
536887	2021	149666	10000	22965	CHILDREN'S COUNCIL OF SAN FRANCISCO	10001703	$1
547267	2021	149660	10000	10525	STAPLES BUSINESS ADVANTAGE	10001700	$147
556488	2021	149657	10000	11755	SABAH INTERNATIONAL INC	10001700	$7,008
559594	2021	149658	10000	17468	JOHNSTONE SUPPLY	10001700	$138
570446	2021	149657	10000	22217	COSCO FIRE PROTECTION INC	10001700	$640
592136	2022	149657	10000	25976	ALAMEDA ELECTRICAL DISTRIBUTORS INC	10001700	$2,178
596141	2022	149662	10000	8559	VOX NETWORK SOLUTIONS	10001700	$875
597406	2022	149657	10000	47014	Garig Equipment	10001700	$120
597406	2022	149657	10000	47014	Garig Equipment	10001700	$1,980
604940	2022	149657	10000	10525	STAPLES BUSINESS ADVANTAGE	10001700	$1,682
612640	2022	149657	10000	10525	STAPLES BUSINESS ADVANTAGE	10001700	$1,150
624592	2022	149649	10000	22260	COREY CANAPARY & GALANIS	10001701	$1
627917	2022	149662	10000	38064	ZONES, LLC	10001700	$83
635753	2022	149657	10000	8015	XEROX CORPORATION	10001700	$100
638164	2022	149673	10000	22473	COMMUNITY HOUSING PARTNERSHIP	10001705	$116,133
650085	2022	149649	12965	11273	SELF-HELP FOR THE ELDERLY	10024557	$1
650085	2022	149649	10000	11273	SELF-HELP FOR THE ELDERLY	10001701	$1
650350	2022	149645	10000	49153	Golden Gate Notary	10001701	$1,820
652526	2022	149657	10000	15084	MICROBIZ SECURITY CO INC	10001700	$25
652526	2022	149657	10000	15084	MICROBIZ SECURITY CO INC	10001700	$174
652526	2022	149657	10000	15084	MICROBIZ SECURITY CO INC	10001700	$495
652526	2022	149657	10000	15084	MICROBIZ SECURITY CO INC	10001700	$5
652526	2022	149657	10000	15084	MICROBIZ SECURITY CO INC	10001700	$401
652526	2022	149657	10000	15084	MICROBIZ SECURITY CO INC	10001700	$534
654448	2022	149657	10000	23145	CENTER HARDWARE CO INC	10001700	$25
654754	2022	149660	10000	45205	Thales DIS USA, Inc.	10001700	$4,021
663064	2022	149667	10000	3391	BANNER UNIFORM CENTER	10001705	$219
664779	2022	149660	10000	16611	LANGUAGELINE SOLUTIONS	10001700	$9,500
670237	2022	149657	10000	19315	GRAINGER	10001700	$4,217

HSA - Human Services Agency

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
672328	2022	149657	10000	30911	The Wright Gardner	10001700	$275
674972	2022	149673	10000	50551	GENEVA EYE CARE OPTOMETRY INC	10001705	$5,000
679814	2022	149662	10000	32444	CCS Global Tech	10001700	$18,480
681154	2022	149673	10000	50551	GENEVA EYE CARE OPTOMETRY INC	10001705	$2,536
682856	2022	149657	10000	10525	STAPLES BUSINESS ADVANTAGE	10001700	$243
						Total	**$234,940**

HSA -Human Services Agency
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BLA #16 Mayoral Proposed Reductions

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149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	528110	$150,000	$346,847	$150,000	$0	Security	Security	Mayor's mid-year reductions, made ongoing in FY25&26	Permanently paused addback for Public Safety expansion in Western SOMA & near SIP hotels (no longer in operation)
149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	527110	$763,088	$770,287	$763,088	$530,846	CalWORKs Emp Svcs	Consulting services for CalWORKs eligibility and welfare-to-work programs (-$100k)	Mayor's budget instructions	No impact on existing services/clients but results in reduced capacity - savings achieved through right sizing contract to match projected service demand
149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	526610	$976,593	$1,097,776	$976,593	$701,593	Interpreters	Written, oral, in-person translation and interpretation (client interactions)	Mayor's budget instructions	No impact on existing services/clients but results in reduced capacity - savings achieved through right sizing contract to match projected service demand
149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	536320	$940,453	$240,453	$940,453	$530,773	Paes Transportati on Services	MUNI Fast Passes and tokens to PAES clients in Employment Plans and clients in Retention Services (-380k).	Mayor's budget instructions	No impact on existing services/clients but results in reduced capacity - budget right sized to projected usage
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$2,931,539	$3,403,087	$3,019,485	$3,104,339	CW Emp Svcs WTW Post Assmt	Paid work experience for CalWORKs clients who are on work study and require additional work hours (-106k)	Mayor's budget instructions	No impact on existing services/clients but results in reduced capacity - CalWORKs clients no longer required to work while in school
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$4,865,339	$4,865,339	$5,011,299	$5,998,991	CW Subsid Wages CBO	Paid work experience for CalWORKs clients who are on work study and require additional work hours (-42k)	Mayor's budget instructions	No impact on existing services/clients but results in reduced capacity - CalWORKs clients no longer required to work while in school
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$46,587	$46,587	$47,985	$0	CalWORKs Client Interview Clothes	Provides assistance to CalWORKs clients for work interview related expenses (-47k)	Mayor's budget instructions	No impact on existing services/clients but results in reduced capacity - contract not active

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$5,947,855	$6,315,015	$6,361,102	$5,446,971	1) Working Scholars Program & 2) Smart Money Coaching	1) Pilot program to assist former Public Service Trainees who are employed by City and County of San Francisco to complete a bachelor's degree (-10k), 2) Provides one-on-one financial coaching for HSA clients (-14k)	Mayor's budget instructions	No impact on existing services/clients but results in reduced capacity - 1) program was underutilized due to other options for people to obtain degrees, 2) unprogrammed balance
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	581300	$475,556	$475,556	$475,556	$335,000	DCYF Student Work Experience	The Student Work Experience Program (SWEP) provides summer subsidized employment for up to 120 CalWORKs youth.	Mayor's budget instructions	No impact on existing services/clients but results in reduced capacity - reduction of 52 slots. Program has historical underspending
149668	HSA BFS Family & Children's	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	581300	$59,444	$59,444	$59,444	$0	DCYF Student Work Experience	FCS share of Student Work Experience Program (SWEP), which is administered by DCYF. This program provides youth with paid summer work experience opportunities, and has historically served both CalWORKs and foster youth.	Mayor's budget instructions	No impact on existing services/clients but results in reduced capacity - loss of 20 program slots that were budgeted for foster youth
149649	HSA AG Office of Comm Partner	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	538010	$7,135,835	$9,762,187	$7,628,957	$5,919,358	Various Community Based Org Srvcs for older and disabled adults	1) Savings from shifting Dignity Fund eligible DAS community services programming for older and disabled adults to DF (-$1.3M); 2) Case management. outreach, services connection, home-delivered groceries (-$1.1M)	Mayor's budget instructions	1) Costs shifted to Special Fund. Pausing new services and expansions in FY25 and 2) No impact on existing services/clients but results in reduced capacity. Savings achieved through contract rightsizing, shifting of program participants to other programs

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149649	HSA AG Office of Comm Partner	12965	SR Nov 2016 Prop I Dignity	10024557	HS AG Dignity Fund	20354	Nov 16 Prop I dignity Fund	538010	$6,171,158	$14,171,647	$6,171,158	5,766,598	1) Adult Day services; 2) Community Connector Program, 3) Elderly Nutrition Program Congregate Meals	1) Adult daycare for adults needing assistance w non-medical activities of daily life often due to cognitive impairment (-75k), 2) Social network building: healthy aging activities, socialization opportunities, one-to-one assistance for older and disabled adults living in the community (-85k), 3) Meals in congregate setting for olders adults (-100k)	Mayor's mid-year reductions, made ongoing in FY25&26	Permanently paused addbacks. Would have funded: 1) exercise and physical therapy designed to maintain function in participants, 2) expanded access to Chinese language residents in neighborhoods without community centers or other dedicated program space nearby in Cayuga Terrace, Inner Sunset & Lake Merced & adjacent areas, 3) meals support capacity in D11, a district with limited options for food support
149673	HSA BFS Workforce Develop	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	538010	$5,947,855	$6,315,015	$6,361,102	$5,446,971	WDD Employmen t Services	1) Job readiness services for formerly homeless and currently at-risk individuals (-253k), 2) Community Jobs Program - ParkStop provides transitional employment services to clients under contract with SF Rec & Parks Department (-805k).	1) Shift to align with service demand, 2) Shift in service delivery	1) No impact on existing services/clients but results in reduced capacity - historical underspending in this program, 2) None, program switching to Public Service Trainee model
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	527110	$406,359	$832,632	$565,145	$562,402	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	527110	$558,447	$965,392	$595,232	$571,273	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	527110	$186,550	$311,031	$320,362	$318,807	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149645	HSA AG Adult Protective Svcs	10000	GF Annual Account Ctrl	10001701	HS AG County Expense Claim	10000	Operating	538010	$45,032	$45,032	$46,383	$72,379	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149645	HSA AG Adult Protective Svcs	10000	GF Annual Account Ctrl	10001701	HS AG County Expense Claim	10000	Operating	538010	$3,000,000	$4,344,366	$2,961,065	$1,332,500	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149647	HSA AG In-Home Supportive Svc	10000	GF Annual Account Ctrl	10001701	HS AG County Expense Claim	10000	Operating	538010	$113,248	$503,729	$116,645	$116,079	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149649	HSA AG Office of Comm Partner	10000	GF Annual Account Ctrl	10001701	HS AG County Expense Claim	10000	Operating	538010	$7,135,835	$9,762,187	$7,628,956	$5,919,358	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149649	HSA AG Office of Comm Partner	10000	GF Annual Account Ctrl	10001701	HS AG County Expense Claim	10000	Operating	538010	$88,754	$133,199	$91,417	$90,973	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149649	HSA AG Office of Comm Partner	10000	GF Annual Account Ctrl	10001701	HS AG County Expense Claim	10000	Operating	538010	$1,744,077	$1,799,109	$1,796,399	$1,787,679	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149649	HSA AG Office of Comm Partner	10000	GF Annual Account Ctrl	10001701	HS AG County Expense Claim	10000	Operating	538010	$1,991,575	$2,133,853	$2,051,322	$2,041,364	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149667	HSA BFS Calworks	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$20,682	$20,682	$21,302	$21,355	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149667	HSA BFS Calworks	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$83,321	$83,321	$85,821	$39,576	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149667	HSA BFS Calworks	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$5,801,717	$8,763,185	$8,035,769	$7,416,569	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149667	HSA BFS Calworks	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$1,854,437	$2,417,609	$1,910,070	$1,917,831	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149667	HSA BFS Calworks	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$865,675	$865,675	$891,645	$893,810	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$5,493,029	$5,770,112	$6,383,900	$5,018,767	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$631,403	$631,403	$650,345	$753,769	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$556,578	$609,173	$573,275	$917,550	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$561,787	$681,303	$578,641	$930,710	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$22,289	$22,289	$22,958	$22,161	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$491,161	$541,129	$505,896	$507,144	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$2,910,513	$2,910,513	$2,997,828	$2,926,998	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$6,554	$6,554	$6,751	$6,516	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$1,322,057	$1,662,517	$1,361,719	$1,374,775	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$621,842	$631,198	$640,497	$642,165	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$93,652	$99,668	$96,462	$93,826	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$260,150	$260,150	$267,955	$53,575	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$309,617	$615,025	$318,906	$307,837	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$29,550	$29,550	$30,437	$20,515	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$256,152	$312,318	$263,837	$254,679	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$3,404,199	$4,339,076	$3,506,325	$3,431,259	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$162,548	$162,548	$167,424	$438,120	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$774,663	$774,663	$797,903	$588,582	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$604,968	$867,148	$623,117	$625,664	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$443,508	$443,508	$456,813	$440,958	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149668	HSA BFS Family & Children's	10000	GF Annual Account Ctrl	10001703	HS CH County Expense Claim	10000	Operating	538010	$152,556	$152,556	$157,133	$151,679	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149672	HSA BFS Cnty Adlt Asstnc Prog	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$11,638	$11,638	$11,987	$1,468,808	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149672	HSA BFS Cnty Adlt Asstnc Prog	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$1,636,996	$1,719,877	$1,686,106	$1,954,440	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$5,947,855	$6,315,015	$6,361,102	$5,446,971	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$2,931,539	$3,403,087	$3,019,485	$3,104,339	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$3,017,505	$3,017,505	$3,108,030	$2,926,772	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$479,901	$479,901	$530,783	$294,420	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$53,620	$53,620	$55,229	$53,312	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149673	HSA BFS Workforce Develop	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$4,865,339	$4,865,339	$5,011,299	$5,998,991	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
186645	HSA BFS SF Benefits Net	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$656,483	$667,191	$676,177	$677,819	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
186645	HSA BFS SF Benefits Net	10000	GF Annual Account Ctrl	10001705	HS PA County Expense Claim	10000	Operating	538010	$627,654	$627,654	$646,484	$639,907	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149649	HSA AG Office of Comm Partner	10020	GF Continuing Authority Ctrl	10024554	HS AG Community Living Fund	17556	Community Living Fund	538010	$5,262,581	$6,072,038	$5,420,458	$5,242,418	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149673	HSA BFS Workforce Develop	10020	GF Continuing Authority Ctrl	10024559	HS PA IPO	17561	IPO	538010	$78,799	$349,469	$81,163	$80,769	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
149673	HSA BFS Workforce Develop	10020	GF Continuing Authority Ctrl	10024559	HS PA IPO	17561	IPO	538010	$1,029,626	$1,663	$1,060,515	$1,078,332	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
210713	HSA AM Planning & Comms	10020	GF Continuing Authority Ctrl	10001700	HS AD County Expense Claim	10000	Operating	538010	$21,817,023	$21,667,023	$12,607,182	$6,875,362	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary
210713	HSA AM Planning & Comms	10020	GF Continuing Authority Ctrl	10001700	HS AD County Expense Claim	20324	Sugar-Sweetened Beverages Tax	538010	$0	$0	$0	$5,291,900	Various Programs Agencywide	Various CBO and Nonpersonnel contracted services administered agencywide (-$2M combined - all rows)	Mayor's FY25 anticipated contract underspending and 0.5% lower CODB than assumed in base	Assumed contracts "attrition" to be managed throughout the year to ensure no impact on existing services or clients; however the magnitude and location of underspending may vary

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149645	HSA AG Adult	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	501010	-$733,044	-$733,044	-$672,214	-$796,939	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149645	HSA AG Adult	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	513010	-$114,978	-$114,978	-$98,681	-$118,584	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149645	HSA AG Adult	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514010	-$45,449	-$45,449	-$41,677	-$49,410	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149645	HSA AG Adult	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514020	-$10,630	-$10,630	-$9,747	-$11,555	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149645	HSA AG Adult	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515010	-$20,837	-$20,837	-$20,253	-$23,789	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149645	HSA AG Adult	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515020	-$4,543	-$4,543	-$4,806	-$5,805	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149645	HSA AG Adult	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515030	-$2,788	-$2,788	-$1,916	-$2,165	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149645	HSA AG Adult	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515710	-$80,818	-$80,818	-$79,934	-$93,810	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149645	HSA AG Adult	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	516010	-$7,798	-$7,798	-$6,455	-$7,531	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149645	HSA AG Adult	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	519120	-$3,006	-$3,006	-$2,756	-$3,267	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149647	HSA AG In-Ho	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	501010	-$1,909,328	-$1,909,328	-$1,750,889	-$2,113,384	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149647	HSA AG In-Ho	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	513010	-$299,480	-$299,480	-$257,031	-$314,471	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149647	HSA AG In-Ho	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514010	-$118,378	-$118,378	-$108,555	-$131,030	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149647	HSA AG In-Ho	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514020	-$27,685	-$27,685	-$25,388	-$30,644	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149647	HSA AG In-Ho	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515010	-$54,292	-$54,292	-$52,760	-$63,163	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149647	HSA AG In-Ho	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515020	-$11,829	-$11,829	-$12,517	-$15,393	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149647	HSA AG In-Ho	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515030	-$7,264	-$7,264	-$4,992	-$5,740	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149647	HSA AG In-Ho	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515710	-$210,574	-$210,574	-$208,229	-$249,081	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149647	HSA AG In-Ho	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	516010	-$20,320	-$20,320	-$16,816	-$19,995	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149647	HSA AG In-Ho	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	519120	-$7,828	-$7,828	-$7,179	-$8,665	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149648	HSA AG Bene	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	501010	-$243,638	-$243,638	-$223,426	-$253,042	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149648	HSA AG Bene	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	513010	-$38,214	-$38,214	-$32,799	-$37,653	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149648	HSA AG Bene	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514010	-$15,106	-$15,106	-$13,852	-$15,688	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149648	HSA AG Bene	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514020	-$3,533	-$3,533	-$3,240	-$3,670	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149648	HSA AG Bene	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515010	-$6,927	-$6,927	-$6,751	-$7,579	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149648	HSA AG Bene	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515020	-$1,509	-$1,509	-$1,597	-$1,843	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149648	HSA AG Bene	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515030	-$927	-$927	-$637	-$688	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149648	HSA AG Bene	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515710	-$26,865	-$26,865	-$26,645	-$29,884	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149648	HSA AG Bene	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	516010	-$2,592	-$2,592	-$2,152	-$2,400	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149648	HSA AG Bene	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	519120	-$998	-$998	-$916	-$1,037	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149649	HSA AG Offic	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	501010	-$332,291	-$332,291	-$304,717	-$322,672	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149649	HSA AG Offic	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	513010	-$52,120	-$52,120	-$44,732	-$48,014	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149649	HSA AG Offic	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514010	-$20,604	-$20,604	-$18,892	-$20,005	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149649	HSA AG Offic	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514020	-$4,820	-$4,820	-$4,418	-$4,678	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149649	HSA AG Offic	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515010	-$9,452	-$9,452	-$9,170	-$9,648	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149649	HSA AG Offic	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515020	-$2,059	-$2,059	-$2,179	-$2,351	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149649	HSA AG Offic	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515030	-$1,264	-$1,264	-$869	-$877	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149649	HSA AG Offic	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515710	-$36,651	-$36,651	-$36,194	-$38,048	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149649	HSA AG Offic	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	516010	-$3,536	-$3,536	-$2,923	-$3,054	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149649	HSA AG Offic	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	519120	-$1,362	-$1,362	-$1,250	-$1,324	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149650	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	501010	-$127,370	-$127,370	-$116,801	-$123,683	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149650	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	513010	-$19,978	-$19,978	-$17,146	-$18,404	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149650	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514010	-$7,897	-$7,897	-$7,242	-$7,669	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149650	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514020	-$1,847	-$1,847	-$1,694	-$1,794	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149650	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515010	-$3,614	-$3,614	-$3,512	-$3,671	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149650	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515020	-$789	-$789	-$835	-$901	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149650	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515030	-$485	-$485	-$333	-$336	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149650	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515710	-$14,020	-$14,020	-$13,861	-$14,479	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149650	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	516010	-$1,353	-$1,353	-$1,119	-$1,163	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149650	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	519120	-$523	-$523	-$479	-$507	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
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149651	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	501010	-$214,914	-$214,914	-$197,080	-$208,693	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149651	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	513010	-$33,709	-$33,709	-$28,931	-$31,054	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149651	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514010	-$13,326	-$13,326	-$12,219	-$12,939	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149651	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514020	-$3,115	-$3,115	-$2,858	-$3,026	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149651	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515010	-$6,108	-$6,108	-$5,932	-$6,250	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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149651	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515020	-$1,332	-$1,332	-$1,409	-$1,521	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149651	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515030	-$817	-$817	-$562	-$567	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149651	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515710	-$23,689	-$23,689	-$23,410	-$24,646	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149651	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	516010	-$2,286	-$2,286	-$1,891	-$1,978	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149651	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	519120	-$882	-$882	-$808	-$856	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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149652	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	501010	-$156,387	-$156,387	-$143,410	-$151,861	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149652	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	513010	-$24,530	-$24,530	-$21,052	-$22,596	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149652	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514010	-$9,696	-$9,696	-$8,891	-$9,415	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149652	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514020	-$2,268	-$2,268	-$2,079	-$2,202	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149652	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515010	-$4,440	-$4,440	-$4,332	-$4,531	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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149652	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515020	-$969	-$969	-$1,025	-$1,107	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149652	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515030	-$595	-$595	-$409	-$412	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149652	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515710	-$17,226	-$17,226	-$17,096	-$17,868	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149652	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	516010	-$1,662	-$1,662	-$1,381	-$1,434	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149652	HSA AG Publi	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	519120	-$642	-$642	-$588	-$623	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149653	HSA AG Repr	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	501010	-$48,372	-$48,372	-$44,358	-$46,972	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149653	HSA AG Repr	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	513010	-$7,587	-$7,587	-$6,512	-$6,989	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149653	HSA AG Repr	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514010	-$3,000	-$3,000	-$2,750	-$2,912	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149653	HSA AG Repr	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514020	-$701	-$701	-$643	-$681	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149653	HSA AG Repr	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515010	-$1,390	-$1,390	-$1,327	-$1,406	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149653	HSA AG Repr	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515020	-$299	-$299	-$317	-$342	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149653	HSA AG Repr	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515030	-$185	-$185	-$126	-$127	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149653	HSA AG Repr	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515710	-$5,391	-$5,391	-$5,237	-$5,545	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149653	HSA AG Repr	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	516010	-$520	-$520	-$423	-$445	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149653	HSA AG Repr	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	519120	-$198	-$198	-$182	-$193	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149654	HSA AG Coun	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	501010	-$39,320	-$39,320	-$36,056	-$38,181	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149654	HSA AG Coun	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	513010	-$6,167	-$6,167	-$5,293	-$5,681	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149654	HSA AG Coun	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514010	-$2,437	-$2,437	-$2,235	-$2,367	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149654	HSA AG Coun	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514020	-$571	-$571	-$523	-$554	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149654	HSA AG Coun	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515010	-$1,108	-$1,108	-$1,093	-$1,172	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149654	HSA AG Coun	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515020	-$244	-$244	-$258	-$278	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149654	HSA AG Coun	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515030	-$150	-$150	-$103	-$104	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149654	HSA AG Coun	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515710	-$4,295	-$4,295	-$4,312	-$4,621	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149654	HSA AG Coun	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	516010	-$415	-$415	-$348	-$371	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149654	HSA AG Coun	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	519120	-$161	-$161	-$148	-$157	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149656	HSA AM Budg	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	501010	-$834,621	-$834,621	-$765,364	-$825,483	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149656	HSA AM Budg	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	513010	-$130,911	-$130,911	-$112,355	-$122,832	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149656	HSA AM Budg	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514010	-$51,746	-$51,746	-$47,453	-$51,180	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149656	HSA AM Budg	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514020	-$12,102	-$12,102	-$11,098	-$11,970	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149656	HSA AM Budg	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515010	-$23,714	-$23,714	-$23,063	-$24,687	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
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149656	HSA AM Budg	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515020	-$5,171	-$5,171	-$5,472	-$6,013	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149656	HSA AM Budg	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515030	-$3,175	-$3,175	-$2,182	-$2,242	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149656	HSA AM Budg	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515710	-$91,972	-$91,972	-$91,023	-$97,352	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149656	HSA AM Budg	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	516010	-$8,875	-$8,875	-$7,351	-$7,815	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149656	HSA AM Budg	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	519120	-$3,422	-$3,422	-$3,138	-$3,385	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	501010	-$138,237	-$138,237	-$126,766	-$137,812	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	513010	-$21,683	-$21,683	-$18,609	-$20,507	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514010	-$8,570	-$8,570	-$7,859	-$8,544	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514020	-$2,004	-$2,004	-$1,838	-$1,998	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515010	-$3,947	-$3,947	-$3,824	-$4,140	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515020	-$857	-$857	-$906	-$1,003	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515030	-$526	-$526	-$361	-$374	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515710	-$15,307	-$15,307	-$15,094	-$16,328	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	516010	-$1,477	-$1,477	-$1,219	-$1,311	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149657	HSA AM Cent	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	519120	-$567	-$567	-$520	-$566	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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149658	HSA AM Cont	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	501010	-$148,829	-$148,829	-$136,478	-$144,520	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149658	HSA AM Cont	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	513010	-$23,345	-$23,345	-$20,035	-$21,505	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149658	HSA AM Cont	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514010	-$9,228	-$9,228	-$8,462	-$8,961	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149658	HSA AM Cont	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514020	-$2,159	-$2,159	-$1,979	-$2,096	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149658	HSA AM Cont	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515010	-$4,235	-$4,235	-$4,097	-$4,296	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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BLA #16 Mayoral Proposed Reductions

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149658	HSA AM Cont	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515020	-$922	-$922	-$976	-$1,053	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149658	HSA AM Cont	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515030	-$567	-$567	-$389	-$393	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149658	HSA AM Cont	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515710	-$16,427	-$16,427	-$16,172	-$16,944	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149658	HSA AM Cont	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	516010	-$1,585	-$1,585	-$1,306	-$1,360	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149658	HSA AM Cont	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	519120	-$610	-$610	-$560	-$593	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	501010	-$965,824	-$965,824	-$810,668	-$873,456	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	513010	-$151,490	-$151,490	-$119,006	-$129,970	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514010	-$59,881	-$59,881	-$50,261	-$54,154	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514020	-$14,005	-$14,005	-$11,755	-$12,666	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515010	-$27,426	-$27,426	-$24,429	-$26,093	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515020	-$5,985	-$5,985	-$5,795	-$6,362	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515030	-$3,674	-$3,674	-$2,311	-$2,373	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515710	-$106,378	-$106,378	-$96,414	-$102,897	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	516010	-$10,264	-$10,264	-$7,786	-$8,261	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149660	HSA AM Hum	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	519120	-$3,960	-$3,960	-$3,324	-$3,582	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149661	HSA AM Inves	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	501010	-$956,741	-$956,741	-$877,349	-$946,212	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149661	HSA AM Inves	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	513010	-$150,065	-$150,065	-$128,795	-$140,797	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149661	HSA AM Inves	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514010	-$59,318	-$59,318	-$54,396	-$58,665	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149661	HSA AM Inves	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514020	-$13,873	-$13,873	-$12,722	-$13,721	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149661	HSA AM Inves	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515010	-$27,221	-$27,221	-$26,458	-$28,280	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149661	HSA AM Inves	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515020	-$5,928	-$5,928	-$6,272	-$6,893	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149661	HSA AM Inves	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515030	-$3,639	-$3,639	-$2,501	-$2,570	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149661	HSA AM Inves	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515710	-$105,576	-$105,576	-$104,422	-$111,525	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149661	HSA AM Inves	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	516010	-$10,188	-$10,188	-$8,433	-$8,954	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149661	HSA AM Inves	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	519120	-$3,923	-$3,923	-$3,597	-$3,879	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149662	HSA AM Infor	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	501010	-$1,057,520	-$1,057,520	-$969,766	-$1,049,082	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149662	HSA AM Infor	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	513010	-$165,874	-$165,874	-$142,362	-$156,103	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149662	HSA AM Infor	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514010	-$65,567	-$65,567	-$60,125	-$65,043	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149662	HSA AM Infor	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514020	-$15,334	-$15,334	-$14,062	-$15,213	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149662	HSA AM Infor	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515010	-$30,075	-$30,075	-$29,229	-$31,367	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149662	HSA AM Infor	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515020	-$6,552	-$6,552	-$6,933	-$7,642	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149662	HSA AM Infor	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515030	-$4,022	-$4,022	-$2,765	-$2,849	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149662	HSA AM Infor	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515710	-$116,645	-$116,645	-$115,358	-$123,694	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149662	HSA AM Infor	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	516010	-$11,256	-$11,256	-$9,316	-$9,930	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149662	HSA AM Infor	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	519120	-$4,336	-$4,336	-$3,976	-$4,301	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149664	HSA AM Supp	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	501010	-$486,523	-$486,523	-$418,330	-$449,417	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149664	HSA AM Supp	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	513010	-$76,311	-$76,311	-$61,411	-$66,873	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149664	HSA AM Supp	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514010	-$30,164	-$30,164	-$25,936	-$27,863	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149664	HSA AM Supp	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514020	-$7,056	-$7,056	-$6,066	-$6,516	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149664	HSA AM Supp	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515010	-$13,831	-$13,831	-$12,605	-$13,437	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149664	HSA AM Supp	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515020	-$3,013	-$3,013	-$2,991	-$3,274	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149664	HSA AM Supp	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515030	-$1,850	-$1,850	-$1,193	-$1,220	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149664	HSA AM Supp	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515710	-$53,643	-$53,643	-$49,747	-$52,989	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149664	HSA AM Supp	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	516010	-$5,176	-$5,176	-$4,018	-$4,254	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149664	HSA AM Supp	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	519120	-$1,995	-$1,995	-$1,715	-$1,842	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	501010	-$2,807,259	-$2,807,259	-$2,574,306	-$2,863,324	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	513010	-$440,322	-$440,322	-$377,908	-$426,063	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514010	-$174,050	-$174,050	-$159,607	-$177,526	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514020	-$40,706	-$40,706	-$37,327	-$41,518	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515010	-$79,803	-$79,803	-$77,579	-$85,584	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
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149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515020	-$17,393	-$17,393	-$18,404	-$20,856	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515030	-$10,680	-$10,680	-$7,339	-$7,777	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515710	-$309,517	-$309,517	-$306,183	-$337,499	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	516010	-$29,867	-$29,867	-$24,727	-$27,093	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149667	HSA BFS Calw	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	519120	-$11,509	-$11,509	-$10,555	-$11,740	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
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149668	HSA BFS Fam	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	501010	-$7,360,111	-$7,360,111	-$6,749,357	-$7,147,061	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	513010	-$1,154,442	-$1,154,442	-$990,805	-$1,063,483	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	514010	-$456,326	-$456,326	-$418,460	-$443,118	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	514020	-$106,721	-$106,721	-$97,865	-$103,632	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	515010	-$209,256	-$209,256	-$203,429	-$213,589	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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149668	HSA BFS Fam	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	515020	-$45,603	-$45,603	-$48,251	-$52,060	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	515030	-$27,999	-$27,999	-$19,242	-$19,411	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	515710	-$811,606	-$811,606	-$802,882	-$842,285	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	516010	-$78,319	-$78,319	-$64,839	-$67,617	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001703	HS CH County Expense Claim	10000	Operating	519120	-$30,177	-$30,177	-$27,672	-$29,303	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
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149668	HSA BFS Fam	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	501010	$0	$0	$0	-$5,007	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	513010	$0	$0	$0	-$745	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514010	$0	$0	$0	-$310	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514020	$0	$0	$0	-$73	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515010	$0	$0	$0	-$156	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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149668	HSA BFS Fam	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515020	$0	$0	$0	-$36	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515030	$0	$0	$0	-$14	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515710	$0	$0	$0	-$616	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	516010	$0	$0	$0	-$49	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149668	HSA BFS Fam	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	519120	$0	$0	$0	-$21	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	501010	-$2,624,723	-$2,624,723	-$2,406,919	-$2,548,746	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	513010	-$411,691	-$411,691	-$353,336	-$379,254	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514010	-$162,732	-$162,732	-$149,229	-$158,022	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514020	-$38,059	-$38,059	-$34,900	-$36,956	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515010	-$74,613	-$74,613	-$72,545	-$76,210	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515020	-$16,263	-$16,263	-$17,207	-$18,565	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515030	-$9,985	-$9,985	-$6,862	-$6,922	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515710	-$289,389	-$289,389	-$286,315	-$300,529	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	516010	-$27,926	-$27,926	-$23,122	-$24,126	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149672	HSA BFS Cnty	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	519120	-$10,761	-$10,761	-$9,868	-$10,449	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

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149673	HSA BFS Wor	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	501010	-$1,756,886	-$1,756,886	-$1,611,097	-$1,706,030	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149673	HSA BFS Wor	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	513010	-$275,570	-$275,570	-$236,509	-$253,857	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149673	HSA BFS Wor	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514010	-$108,928	-$108,928	-$99,888	-$105,774	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149673	HSA BFS Wor	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514020	-$25,474	-$25,474	-$23,361	-$24,738	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149673	HSA BFS Wor	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515010	-$49,958	-$49,958	-$48,545	-$51,015	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
149673	HSA BFS Wor	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515020	-$10,885	-$10,885	-$11,518	-$12,426	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149673	HSA BFS Wor	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515030	-$6,683	-$6,683	-$4,593	-$4,634	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149673	HSA BFS Wor	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515710	-$193,766	-$193,766	-$191,595	-$201,175	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149673	HSA BFS Wor	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	516010	-$18,699	-$18,699	-$15,473	-$16,150	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
149673	HSA BFS Wor	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	519120	-$7,203	-$7,203	-$6,605	-$6,994	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
186645	HSA BFS SF B	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	501010	-$4,464,660	-$4,464,660	-$4,094,175	-$4,335,422	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186645	HSA BFS SF B	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	513010	-$700,286	-$700,286	-$601,025	-$645,111	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186645	HSA BFS SF B	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514010	-$276,808	-$276,808	-$253,839	-$268,796	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186645	HSA BFS SF B	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514020	-$64,736	-$64,736	-$59,366	-$62,864	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186645	HSA BFS SF B	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515010	-$126,942	-$126,942	-$123,392	-$129,606	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
186645	HSA BFS SF B	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515020	-$27,662	-$27,662	-$29,269	-$31,579	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186645	HSA BFS SF B	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515030	-$16,985	-$16,985	-$11,672	-$11,775	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186645	HSA BFS SF B	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515710	-$492,350	-$492,350	-$486,997	-$511,101	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186645	HSA BFS SF B	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	516010	-$47,511	-$47,511	-$39,329	-$41,031	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186645	HSA BFS SF B	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	519120	-$18,304	-$18,304	-$16,786	-$17,775	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
186646	HSA BFS Ops	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	501010	-$1,990,472	-$1,990,472	-$1,803,523	-$1,909,795	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186646	HSA BFS Ops	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	513010	-$312,209	-$312,209	-$264,757	-$284,177	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186646	HSA BFS Ops	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514010	-$123,408	-$123,408	-$111,818	-$118,407	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186646	HSA BFS Ops	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	514020	-$28,862	-$28,862	-$26,151	-$27,692	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186646	HSA BFS Ops	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515010	-$56,610	-$56,610	-$54,360	-$57,069	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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186646	HSA BFS Ops	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515020	-$12,331	-$12,331	-$12,893	-$13,911	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186646	HSA BFS Ops	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515030	-$7,572	-$7,572	-$5,142	-$5,187	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186646	HSA BFS Ops	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	515710	-$219,562	-$219,562	-$214,543	-$225,051	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186646	HSA BFS Ops	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	516010	-$21,187	-$21,187	-$17,326	-$18,067	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
186646	HSA BFS Ops	10000	GF Annual A	10001705	HS PA County Expense Claim	10000	Operating	519120	-$8,161	-$8,161	-$7,394	-$7,830	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
210704	HSA AG Legal	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	501010	-$143,897	-$143,897	-$131,957	-$139,733	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210704	HSA AG Legal	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	513010	-$22,571	-$22,571	-$19,371	-$20,792	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210704	HSA AG Legal	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514010	-$8,922	-$8,922	-$8,181	-$8,663	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210704	HSA AG Legal	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	514020	-$2,087	-$2,087	-$1,913	-$2,026	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210704	HSA AG Legal	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515010	-$4,101	-$4,101	-$3,980	-$4,179	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
210704	HSA AG Legal	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515020	-$891	-$891	-$943	-$1,018	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210704	HSA AG Legal	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515030	-$548	-$548	-$376	-$379	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210704	HSA AG Legal	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	515710	-$15,905	-$15,905	-$15,710	-$16,482	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210704	HSA AG Legal	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	516010	-$1,535	-$1,535	-$1,269	-$1,323	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210704	HSA AG Legal	10000	GF Annual A	10001701	HS AG County Expense Claim	10000	Operating	519120	-$590	-$590	-$541	-$573	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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210713	HSA AM Plan	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	501010	-$261,270	-$261,270	-$239,589	-$258,714	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210713	HSA AM Plan	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	513010	-$40,981	-$40,981	-$35,172	-$38,497	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210713	HSA AM Plan	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514010	-$16,199	-$16,199	-$14,855	-$16,040	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210713	HSA AM Plan	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	514020	-$3,787	-$3,787	-$3,474	-$3,752	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210713	HSA AM Plan	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515010	-$7,444	-$7,444	-$7,219	-$7,734	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

HSA -Human Services Agency
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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210713	HSA AM Plan	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515020	-$1,619	-$1,619	-$1,713	-$1,884	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210713	HSA AM Plan	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515030	-$994	-$994	-$683	-$703	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210713	HSA AM Plan	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	515710	-$28,867	-$28,867	-$28,493	-$30,499	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210713	HSA AM Plan	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	516010	-$2,786	-$2,786	-$2,301	-$2,448	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.
210713	HSA AM Plan	10000	GF Annual A	10001700	HS AD County Expense Claim	10000	Operating	519120	-$1,072	-$1,072	-$982	-$1,061	Various Programs - Salary & Fringe attrition	Salary and Fringe paid to HSA employees who administer or support various welfare programs (-$3.1M combined - all rows)	Mayor's mid-year reductions made ongoing in FY25&26 and broader budget balancing	Assumed attrition to be managed during the year. Depending on hiring and separation patterns may require a slowing down of hiring and result in longer wait times in certain programs and activities.

YEAR ONE: FY 2024-25

Budget Changes

The Department's $45,186,118 budget for FY 2024-25, as proposed by the Mayor, is $23,662,712 or 109.9% more than the original FY 2023-24 budget of $21,523,406.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 34.39 FTEs, which are 3.29 FTEs more than the 31.1 FTEs in the original FY 2023-24 budget. This represents a 10.6% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $10,000,080 in FY 2024-25 are $4,900,480 or 96.1% more than FY 2023-24 revenues of $5,099,600.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $34,194,574 budget for FY 2025-26, as proposed by the Mayor, is $10,991,544 or 24.3% less than the Mayor's proposed FY 2024-25 budget of $45,186,118.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 34.36 FTEs, which are 0.03 FTEs less than the 34.39 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $100,584 in FY 2025-26 are $9,899,496 or 99.0% less than FY 2024-25 estimated revenues of $10,000,080.

DEPARTMENT: HRC – HUMAN RIGHTS COMMISSION

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Human Right Commission	11,205,068	14,543,732	15,120,673	21,523,406	45,186,118
FTE Count	22.91	21.14	26.72	31.10	34.39

The Department's budget increased by $33,981,050 or 303.3% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 11.48 or 50.1% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $23,662,712 largely due to the shifting of $19,541,701 of Dream Keeper Initiative funding from other departments to the Human Rights Commission—resulting in a net increase of $14,541,701 after other offsets—and the projected award of $9,900,000 in state grants for the Opportunities for All program.

The Mayor's proposed FY 2024-25 budget includes 34.39 FTEs, which are 3.24 FTEs more than the 31.15 FTEs in the original FY 2023-24 budget. The net increase in FY 2024-25 FTEs is attributable to the transfer of function of the Office of Transgender Initiatives from the City Administrator's Office, which included five FTEs.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $10,991,544 largely due to the absence of additional state grants for the Opportunities for All program and a $1,406,554 reduction in Dream Keeper Initiative funding due to the conclusion of specific programming.

DEPARTMENT: HRC – HUMAN RIGHTS COMMISSION

Advertising Budget

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

Budget Reductions

The Department reports that the Mayor has not proposed any departmental reductions in FY 2024-25 that will have service impacts. However, the Department's proposed budget has been reduced by $2,000,000 resulting in no funding for the Office of Reparations in FY 2024-25 or FY 2025-26.

DEPARTMENT: HRC – HUMAN RIGHTS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $468,925 in FY 2024-25. Of the $468,925 in recommended reductions, $208,274 are ongoing savings and $260,651 are one-time savings. These reductions would still allow an increase of $23,193,787 or 107.8% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $47,645, for total General Fund savings of $516,570.

Our policy recommendations total $1,480,143 in FY 2024-25, all of which are ongoing savings.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $215,881 in FY 2025-26. All of the $215,881 in recommended reductions are ongoing savings.

Our policy recommendations total $1,480,143 in FY 2025-26, all of which are ongoing savings.

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

HRC - Human Rights Commission

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
		Human Rights Commission													
	0951 Deputy Director I	1.00	0.00	$167,812		$167,812	x		1.00	0.00	$173,763		$173,763	x	
	Mandatory Fringe Benefits			$64,216		$64,216	x				$66,564		$66,564	x	
	9252 Communications Specialist	0.00	1.00		$140,301	($140,301)	x		0.00	1.00		$145,276	($145,276)	x	
	Mandatory Fringe Benefits				$57,875	($57,875)	x					$60,138	($60,138)	x	
		Total Savings			*$33,852*				*Total Savings*			*$34,913*			
HRC-1		Deny proposed upward substitution of 1.00 FTE 9252 Communications Specialist to 1.00 FTE 0951 Deputy Director I due to inadequate justification for this executive-level position. The Department is proposing a full reorganization with a net increase of 3.0 FTE in management and executive positions from 8.0 FTE to 11.0 FTE as well as two promotional substitutions within the management classification. As proposed, this position would have five permanent and one temporary administrative and clerical positions reporting to it. According to the organization chart, five managers including this proposed 0951 Deputy Director I have three or less staff currently reporting to them. According to a Controller's report of vacancies, the Department currently has on staff more people than actual position authority given their use of temporary workers and position exchanges which makes filling existing vacancies problematic. Further, with a proposed budget of $36.9 million in community-based organization grants and programmatic projects, the average expenditure per manager and executive would be $3.4 million. By way of example, the Department of Children, Youth and Their Families has a community-based organization grants and programmatic projects budget of $25.3 million per management and executive position. Therefore, the Budget Analyst recommends the Board of Supervisors deny this proposed upward substitution and request the Department to work with the Mayor's Office to develop a reorganization plan that is in alignment with budgetary resources, authorized positions, and other departments conducting similar functions and activities.							Ongoing savings						

GF = General Fund
1T = One Time

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

HRC - Human Rights Commission

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
HRC-2	0931 Manager III	1.00	0.00	$194,282		$194,282	x		1.00	0.00	$201,171		$201,171	x	
	Mandatory Fringe Benefits			$69,000		$69,000	x				$71,769		$71,769	x	
	0922 Manager I	0.00	1.00		$167,812	($167,812)	x		0.00	1.00		$173,763	($173,763)	x	
	Mandatory Fringe Benefits				$64,216	($64,216)	x					$66,564	($66,564)	x	
		Total Savings			*$31,254*				*Total Savings*			*$32,613*			
		Deny proposed upward substitution of 1.00 FTE 0922 Manager I to 1.00 FTE 0931 Manager III due to inadequate justification. The Department is proposing a full reorganization with a net increase of 3.0 FTE in management and executive positions from 8.0 FTE to 11.0 FTE as well as two promotional substitutions within the management classification. On the proposed organization chart, five managers have three or less staff currently reporting to them. According to a Controller's report of vacancies, the Department currently has on staff more people than actual position authority given their use of temporary workers and position exchanges which makes filling existing vacancies problematic. Further, with a proposed budget of $36.9 million in community-based organization grants and programmatic projects, the average expenditure per manager and executive would be $3.4 million. By way of example, the Department of Children, Youth and Their Families has a community-based organization grants and programmatic projects budget of $25.3 million per management and executive position. Therefore, the Budget Analyst recommends the Board of Supervisors deny this proposed upward substitution and request the Department to work with the Mayor's Office to develop a reorganization plan that is in alignment with budgetary resources, authorized positions, and other departments conducting similar functions and activities.							Ongoing savings						

GF = General Fund
1T = One Time

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

HRC - Human Rights Commission

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
HRC-3	0922 Manager I	1.00	0.00	$167,812		$167,812	x		1.00	0.00	$173,763		$173,763	x	
	Mandatory Fringe Benefits			$64,216		$64,216	x				$66,564		$66,564	x	
	1824 Principal Administrative Analyst	0.00	1.00		$167,438	($167,438)	x		0.00	1.00		$173,375	($173,375)	x	
	Mandatory Fringe Benefits				$58,154	($58,154)	x					$60,041	($60,041)	x	
		Total Savings			*$6,436*				*Total Savings*			*$6,911*			
		Deny proposed upward substitution of 1.00 FTE 1824 Principal Administrative Analyst to 1.00 FTE 0922 Manager I due to inadequate justification. The Department is proposing a full reorganization with a net increase of 3.0 FTE in management and executive positions from 8.0 FTE to 11.0 FTE as well as two promotional substitutions within the management classification. On the proposed organization chart, five managers have three or less staff currently reporting to them. According to a Controller's report of vacancies, the Department currently has on staff more people than actual position authority given their use of temporary workers and position exchanges which makes filling existing vacancies problematic. Further, with a proposed budget of $36.9 million in community-based organization grants and programmatic projects, the average expenditure per manager and executive would be $3.4 million. By way of example, the Department of Children, Youth and Their Families has a community-based organization grants and programmatic projects budget of $25.3 million per management and executive position. Therefore, the Budget Analyst recommends the Board of Supervisors deny this proposed upward substitution and request the Department to work with the Mayor's Office to develop a reorganization plan that is in alignment with budgetary resources, authorized positions, and other departments conducting similar functions and activities.							Ongoing savings						

GF = General Fund
1T = One Time

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

HRC - Human Rights Commission

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
HRC-4	0951 Deputy Director I	1.00	0.00	$0		$0	x		1.00	0.00	$0		$0	x	
	1824 Principal Administrative Analyst	0.00	1.00		$0	$0	x		0.00	1.00		$0	$0	x	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Deny proposed upward substitution of 1.00 FTE 1824 Principal Administrative Analyst to 1.00 FTE 0951 Deputy Director I due to inadequate justification for this executive-level position. The Department is proposing a full reorganization with a net increase of 3.0 FTE in management and executive positions from 8.0 FTE to 11.0 FTE as well as two promotional substitutions within the management classification. On the proposed organization chart, five managers have three or less staff currently reporting to them. According to a Controller's report of vacancies, the Department currently has on staff more people than actual position authority given their use of temporary workers and position exchanges which makes filling existing vacancies problematic. Further, with a proposed budget of $36.9 million in community-based organization grants and programmatic projects, the average expenditure per manager and executive would be $3.4 million. By way of example, the Department of Children, Youth and Their Families has a community-based organization grants and programmatic projects budget of $25.3 million per management and executive position. Therefore, the Budget Analyst recommends the Board of Supervisors deny this proposed upward substitution and request the Department to work with the Mayor's Office to develop a reorganization plan that is in alignment with budgetary resources, authorized positions, and other departments conducting similar functions and activities.							Ongoing savings						
HRC-5	5322 Graphic Artist	1.00	0.00	$95,287	$0	$95,287	x		1.00	0.00	$98,666	$0	$98,666	x	
	Mandatory Fringe Benefits			$41,445	$0	$41,445	x				$42,778	$0	$42,778	x	
		Total Savings			*$136,732*				*Total Savings*			*$141,444*			
		Eliminate a vacant 1.0 FTE 5322 Graphic Artist position that has never been filled since it was added in FY 2022-23. There is an Illustrator and Art Designer already on staff at an annual cost of approximately $164,982.							Ongoing savings						

GF = General Fund
1T = One Time

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

HRC - Human Rights Commission

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
HRC-6	GF-City Planning			$260,651	$0	$260,651	x	x					$0		
		Eliminate one-time work order with City Planning circumventing the City's process for adding, recruiting, and hiring for new positions under the Civil Service Rules. This workorder is intended to pay for one 0931 Manager III position paid in the City Planning Department, but who is developing Citywide equity plans. Of note, this 0931 Manager III position is a temporary position exchange from a 5293 Planner IV position that was granted in the Fall of 2022 when the staff shifted from racial equity work in City Planning to the Human Rights Commission. Previously, City Planning has been reimbursed through surplus work order capacity and processed administratively during the year. This position is not reflected in the Human Rights Commission reorganization plan, but the Department's organization chart has an Office of Racial Equity (ORE) division with a filled 1823 Senior Administrative Analyst designated as the ORE Policy Director who reports up already to a filled 0922 Manager I Strategic Partnership Director. Therefore, the Budget Analyst recommends the Board of Supervisors eliminate this proposed workorder and request the Department to work with the Mayor's Office to develop a solution that is in alignment Civil Service Rules. If the Board of Supervisors accepts this recommendation, they must also approve recommendation CPC-4 and the net General Fund impact will be zero.							One-time savings						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$260,651	$208,274	**$468,925**
Non-General Fund	$0	$0	**$0**
Total	**$260,651**	**$208,274**	**$468,925**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$215,881	**$215,881**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$215,881**	**$215,881**

GF = General Fund
1T = One Time

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

HRC - Human Rights Commission

		FY 2024-25						FY 2025-26					
		FTE		Amount				FTE		Amount			

Policy Recommendations

		Human Rights Commission												
	Programmatic Projects - Budget			$1,480,143	$0	$1,480,143	x				$1,480,143	$0	$1,480,143	x	
HRC-7		Reduce this programmatic projects budget that is earmarked for Reinvestment Initiatives and eligible for the Children's Services Baseline, which has been exceeded by $1.5 million in FY 2024-25. As of May 31, 2024, the Human Rights Commission has received $5.1 million for this purpose, but has expended only $2.6 million through its Brighter Futures campaign. Accordingly, the Department has a residual balance of $2.5 million in encumbered ($1.1 million) and unencumbered ($1.4 million) funding. The current proposed budget is a reduction of $19,857 from current-year levels and the Department has issued a Request for Qualifications related to this funding to pre-qualify organizations to receive grants on an as-needed basis, but it does not guarantee funding. If the Board of Supervisors accepts this recommendation, they should not accept recommendation CHF-2, which is also a reduction of the Children's Services Baseline surplus funding. The Budget and Legislative Analyst considers the approval of this recommendation to be a policy matter for the Board of Supervisors.							Ongoing savings					

FY 2024-25
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$1,480,143	$1,480,143
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,480,143**	**$1,480,143**

FY 2025-26
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$1,480,143	$1,480,143
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,480,143**	**$1,480,143**

GF = General Fund
1T = One Time

HRC - Human Rights Commission

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
536997	2021	232021	10000	38218	San Francisco Community Health Center	10026741	$69
537079	2021	232021	10000	23423	CANON SOLUTIONS AMERICA INC	10026741	$213
548097	2021	232021	10020	22457	COMMUNITY WORKS WEST INC	10035016	$33,795
613964	2022	232021	10010	40423	TOTAL WOMAN EMPOWERMENT LIFE COAC	10036606	$12,884
634176	2022	232021	10020	49628	Clari T Media	10036606	$5
673369	2022	232021	10020	12545	RAFIKI COALITION FOR HEALTH AND WELLN	10035016	$679
						Total	**$47,645**

HRC - Human Rights Commission
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232021		10000		10026741		10000		501010	3,946,034	3,855,737			4,099,050	4,136,117	Salary savings		Mid year reduction	One 1364 position deleted from HRC budget
232021		10000		10026741		10000		513010	1,478,002	1,439,169			1,530,093	1,530,451	Fringe savings		Mid year reduction	One 1364 position deleted from HRC budget
232021		10020		10036606		21748		506070	10,225,205	10,095,205			10,225,205	24,506,255	Dream Keeper Initiatives		Mid year reduction	Use of prior balances will negate programmatic impacts; increase in FY25 due to reallocation of DKI budget from other departments
232021		10020		10040401		22070		506070	2,517,000	517,000			2,567,000	442,000	Office of Reparations		Mid year reduction	Office of Reparations will not be implemented

YEAR ONE: FY 2024-25

Budget Changes

The Department's $339,285,136 budget for FY 2024-25, as proposed by the Mayor, is $2,885,555 or 0.8% less than the original FY 2023-24 budget of $342,170,691.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 66.83 FTEs, which are 3.96 FTEs less than the 70.79 FTEs in the original FY 2023-24 budget. This represents a 5.6% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $264,653,046 in FY 2024-25 are $1,559,566 or 0.6% more than FY 2023-24 revenues of $263,093,480.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $348,748,581 budget for FY 2025-26, as proposed by the Mayor, is $9,463,445 or 2.8% more than the Mayor's proposed FY 2024-25 budget of $339,285,136.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 66.99 FTEs, which are 0.16 FTEs more than the 66.83 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.2% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $264,810,253 in FY 2025-26 are $157,207 or 0.1% more than FY 2024-25 estimated revenues of $264,653,046.

DEPARTMENT: CHF – CHILDREN, YOUTH AND THEIR FAMILIES

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Children, Youth and Their Families	285,355,499	313,454,521	333,011,845	342,170,691	339,285,136
FTE Count	54.92	55.15	67.80	70.79	66.83

The Department's budget increased by $53,929,637 or 18.9% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 11.91 or 21.7% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $2,885,555 which is less than 1.0% of the original FY 2023-24 budget largely due to structural changes in how direct services are funded and budgeted, including changes to direct appropriations in City grant programs, programmatic projects, and services of other departments.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $9,463,445 largely due to increased City grant programs enabled by a $10,000,000 increase in funding to the Student Success Fund which provides additional resources to the San Francisco Unified School District.

DEPARTMENT: CHF – CHILDREN, YOUTH AND THEIR FAMILIES

Advertising Budget

The Department has $226,100 budgeted for advertising in FY 2023-24. This includes $76,100 for print media and $150,000 for social media.

The Mayor's proposed budget for the Department for FY 2024-25 includes $476,100 for advertising. This includes $76,100 for print media and $400,000 for social media.

Of the amounts reported above, the Department does not specifically earmark a specific amount for advertising in languages other than English. However, the Department does currently produce print advertising in languages other than English, including Spanish, Traditional Chinese, and Filipino.

Budget Reductions

The Department reports that the Mayor has not proposed any reductions in FY 2024-25 that will have service impacts. However, the Department's proposed budget has been reduced by $1,400,000 resulting in no funding for the implementation of mental health centers at SFUSD in FY 2024-25 or FY 2025-26, which will be paused for two years.

DEPARTMENT: CHF – CHILDREN, YOUTH AND THEIR FAMILIES

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $350,000 in FY 2024-25. All of the $350,000 in recommended reductions are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $5,603,327, of which $3,899,578 is in the General Fund, for total General Fund savings of $4,249,578.

Our policy recommendations total $2,818,942 in FY 2024-25, all of which are one-time savings.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's does not have recommended reductions to the proposed budget in FY 2025-26.

Our policy recommendations total $7,587,087 in FY 2025-26, all of which are one-time savings.

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

CHF - Children, Youth and Their Families

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
CHF-1		Children, Youth and Families													
	Community Based Org Services			$2,497,075	$2,147,075	$350,000	x	x					$0		
		Reduce unallocated inflationary appropriations due to anticipated short-term delays in the new funding cycle.							One-time savings						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$350,000	$0	**$350,000**
Non-General Fund	$0	$0	**$0**
Total	**$350,000**	**$0**	**$350,000**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

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

CHF - Children, Youth and Their Families

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
						Policy Recommendations									
	Children, Youth and Families														
CHF-2	Community Based Org Services			$7,790,259	$6,304,650	$1,485,609	x	x			$6,890,259	$636,505	$6,253,754	x	x
		Reduce appropriations deemed eligible for the Children's Services Baseline, which has been exceeded by $1.5 million in FY 2024-25. These funds were added to the Department's proposed budget after the established Request for Proposals process for the next five-year funding cycle. If the Board of Supervisors accepts this recommendation, they should not accept recommendation HRC-7, which is also a reduction of the Children's Services Baseline surplus funding. The Budget and Legislative Analyst considers the approval of this recommendation to be a policy matter for the Board of Supervisors.							Reduce appropriations deemed eligible for the Children's Services Baseline, which has been exceeded by $6.2 million in FY 2025-26. These funds were added to the Department's proposed budget after the established Request for Proposals process for the next five-year funding cycle. If the Board of Supervisors accepts this recommendation, they should not accept recommendation HRC-7, which is also a reduction of the Children's Services Baseline surplus funding. The Budget and Legislative Analyst considers the approval of this recommendation to be a policy matter for the Board of Supervisors.						
CHF-3	Community Based Org Services			$333,333	$0	$333,333	x	x			$1,284,103	$950,770	$333,333	x	x
	Community Based Org Services			$2,402,054	$1,902,054	$500,000	x	x			$2,402,054	$1,902,054	$500,000	x	x
	Community Based Org Services			$767,316	$267,316	$500,000	x	x			$767,316	$267,316	$500,000	x	x
		Total Savings			*$1,333,333*				*Total Savings*			*$1,333,333*			
		Reduce appropriations deemed eligible for the Transitional Aged Youth Baseline, which has been exceeded by $11.5 million in FY 2024-25. These funds were not included in the Department's established Request for Proposals process for the next five-year funding cycle. The Budget and Legislative Analyst considers the approval of this recommendation to be a policy matter for the Board of Supervisors.							Reduce appropriations deemed eligible for the Transitional Aged Youth Baseline, which has been exceeded by $12.1 million in FY 2025-26. These funds were not included in the Department's established Request for Proposals process for the next five-year funding cycle. The Budget and Legislative Analyst considers the approval of this recommendation to be a policy matter for the Board of Supervisors.						

FY 2024-25
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$2,818,942	$0	$2,818,942
Non-General Fund	$0	$0	**$0**
Total	**$2,818,942**	**$0**	**$2,818,942**

FY 2025-26
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$7,587,087	$0	$7,587,087
Non-General Fund	$0	$0	**$0**
Total	**$7,587,087**	**$0**	**$7,587,087**

GF = General Fund
1T = One Time

CHF - Children Youth and Families

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
77674	2017	229218	11190	10648	SPECIALTY'S CAFE & BAKERY INC	10001640	$170.00
349687	2019	229218	11190	16424	LEARNING FOR ACTION INC	10001640	$405.00
349687	2019	229218	11190	16424	LEARNING FOR ACTION INC	10001640	$546.18
349687	2019	229218	11190	16424	LEARNING FOR ACTION INC	10001640	$3,952.50
349687	2019	229218	11190	16424	LEARNING FOR ACTION INC	10001640	$127.50
349687	2019	229218	11190	16424	LEARNING FOR ACTION INC	10001640	$410.00
353507	2019	229218	11190	29430	Bright Research Group	10001640	$73,000.00
353507	2019	229218	11190	29430	Bright Research Group	10001640	$25,187.67
353507	2019	229218	11190	29430	Bright Research Group	10001640	$3,386.25
353507	2019	229218	11190	29430	Bright Research Group	10001640	$66,591.33
353966	2019	229218	11190	9046	U S PURE WATER CORP	10001640	$125.00
354693	2019	229218	11190	9453	TIDES CENTER	10001640	$15,046.78
354693	2019	229218	11190	9453	TIDES CENTER	10001640	$5,375.00
354693	2019	229218	11190	9453	TIDES CENTER	10001640	$29,412.17
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$4,562.50
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$250.00
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$7,105.00
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$675.00
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$1,350.00
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$8,993.14
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$3,975.00
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$5,750.00
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$2,725.00
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$13,125.00
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$3,062.50
355166	2019	229218	11190	30926	Edutainment for Equity	10001640	$16,100.00
355547	2019	229218	11190	38691	INTERGRAPHICS LLC	10001640	$1,320.00
355547	2019	229218	11190	38691	INTERGRAPHICS LLC	10001640	$2,640.00
356910	2019	229218	11190	13471	PATHWAYS CONSULTANTS	10001640	$16,175.80
356910	2019	229218	11190	13471	PATHWAYS CONSULTANTS	10001640	$40,000.00
356910	2019	229218	11190	13471	PATHWAYS CONSULTANTS	10001640	$30,756.25
356910	2019	229218	11190	13471	PATHWAYS CONSULTANTS	10001640	$14,670.51
361262	2019	229218	11190	14267	NICKY MACCALLUM LMFT NCC	10001640	$18,800.00
361262	2019	229218	11190	14267	NICKY MACCALLUM LMFT NCC	10001640	$9,909.52
361262	2019	229218	11190	14267	NICKY MACCALLUM LMFT NCC	10001640	$10,220.00
362581	2019	229218	11190	38691	INTERGRAPHICS LLC	10001640	$298.00
362581	2019	229218	11190	38691	INTERGRAPHICS LLC	10001640	$375.00
363469	2019	229218	11190	30413	INTERNATIONAL CONTACT INC	10001640	$861.95
371557	2019	229218	11190	34190	Claremont Graduate University	10001640	$55.60
371557	2019	229218	11190	34190	Claremont Graduate University	10001640	$12.37
371557	2019	229218	11190	34190	Claremont Graduate University	10001640	$74.62
371557	2019	229218	11190	34190	Claremont Graduate University	10001640	$60.78
371557	2019	229218	11190	34190	Claremont Graduate University	10001640	$45.90
371557	2019	229218	11190	34190	Claremont Graduate University	10001640	$156.87
371557	2019	229218	11190	34190	Claremont Graduate University	10001640	$153.26
371557	2019	229218	11190	34190	Claremont Graduate University	10001640	$83.76
375471	2019	229218	11190	20138	FISCAL MANAGEMENT ASSOCIATES LLC	10001640	$192,542.50
375471	2019	229218	11190	20138	FISCAL MANAGEMENT ASSOCIATES LLC	10001640	$17,500.00
375471	2019	229218	11190	20138	FISCAL MANAGEMENT ASSOCIATES LLC	10001640	$3,000.00
375471	2019	229218	11190	20138	FISCAL MANAGEMENT ASSOCIATES LLC	10001640	$23,005.61
376385	2019	229218	11190	8308	WESTED	10001640	$18,508.65
376385	2019	229218	11190	8308	WESTED	10001640	$833.82
376385	2019	229218	11190	8308	WESTED	10001640	$6,720.36
376385	2019	229218	11190	8308	WESTED	10001640	$3,726.98
380678	2019	229218	11190	19992	CANDID	10001640	$315.00

CHF - Children Youth and Families

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
380678	2019	229218	11190	19992	CANDID	10001640	$8,772.60
380678	2019	229218	11190	19992	CANDID	10001640	$12,896.00
380678	2019	229218	11190	19992	CANDID	10001640	$1,000.00
391526	2020	229218	11190	14640	MYPATH	10001640	$3,760.00
391526	2020	229218	11190	14640	MYPATH	10001640	$30,280.00
391526	2020	229218	11190	14640	MYPATH	10001640	$28,320.00
400278	2020	229218	11190	14739	MOVEMENT STRATEGY CENTER	10033021	$14,516.23
410199	2020	229218	11190	29207	American Institutes for Research	10001640	$28,543.75
410199	2020	229218	11190	29207	American Institutes for Research	10001640	$6,668.05
410199	2020	229218	11190	29207	American Institutes for Research	10001640	$2,554.15
413655	2020	229218	11190	19315	GRAINGER	10022898	$460.04
413655	2020	229218	11190	19315	GRAINGER	10022898	$374.98
436930	2020	229218	11190	24508	BE THE CHANGE CONSULTING LLC	10033021	$40,296.25
436930	2020	229218	11190	24508	BE THE CHANGE CONSULTING LLC	10033021	$15,000.00
443197	2020	229218	11190	18466	IMPARK	10001640	$71.25
443200	2020	229218	11190	18466	IMPARK	10001640	$41.11
443212	2020	229218	11190	19209	GRM INFORMATION MANAGEMENT SERVIC	10001640	$810.65
451383	2020	229218	11190	19339	GOUGH CLUB LLC	10001640	$1,973.00
451695	2020	229218	11190	10525	STAPLES BUSINESS ADVANTAGE	10001640	$7,676.30
457591	2020	229218	11190	29207	American Institutes for Research	10001640	$4,168.03
457591	2020	229218	11190	29207	American Institutes for Research	10001640	$6,196.89
463107	2020	229218	11190	19992	CANDID	10001640	$7,671.25
464997	2020	229218	11190	11513	SAN FRANCISCO STATE UNIVERSITY	10001640	$14,220.00
501056	2021	229218	11190	8308	WESTED	10001640	$3,603.02
501056	2021	229218	11190	8308	WESTED	10001640	$515.35
505114	2021	229218	11190	34190	Claremont Graduate University	10001640	$1,000.00
505114	2021	229218	11190	34190	Claremont Graduate University	10001640	$150.00
530072	2021	229218	11190	22410	COMPUTERLAND SILICON VALLEY	10001640	$7,583.75
530860	2021	229218	11190	22410	COMPUTERLAND SILICON VALLEY	10001640	$10,614.00
536842	2021	229218	11190	18466	IMPARK	10001640	$250.00
536865	2021	229218	11190	10525	STAPLES BUSINESS ADVANTAGE	10001640	$6,089.53
536904	2021	229218	11190	19209	GRM INFORMATION MANAGEMENT SERVICI	10001640	$436.95
540165	2021	229218	11190	19339	GOUGH CLUB LLC	10001640	$2,973.00
543174	2021	229218	11190	29829	Flourish Agenda, Inc.	10001640	$44,551.01
543174	2021	229218	11190	29829	Flourish Agenda, Inc.	10001640	$4,455.09
543535	2021	229218	11190	13471	PATHWAYS CONSULTANTS	10001640	$14,518.50
543535	2021	229218	11190	13471	PATHWAYS CONSULTANTS	10001640	$1,715.00
543558	2021	229218	11190	29599	Spark Decks	10001640	$46,425.00
543558	2021	229218	11190	29599	Spark Decks	10001640	$8,437.50
543558	2021	229218	11190	29599	Spark Decks	10001640	$4,950.00
546661	2021	229218	10020	14944	MISSION NEIGHBORHOOD CENTERS INC	10037485	$13,062.43
548103	2021	229218	10020	39992	CLARITY SOCIAL RESEARCH GROUP	10037485	$7,350.00
548103	2021	229218	10020	39992	CLARITY SOCIAL RESEARCH GROUP	10037485	$4,217.04
549688	2021	229218	11190	30926	Edutainment for Equity	10001640	$7,000.00
549688	2021	229218	11190	30926	Edutainment for Equity	10001640	$11,700.00
549688	2021	229218	11190	30926	Edutainment for Equity	10001640	$65,100.00
555203	2021	229218	10020	8892	URBAN ED ACADEMY	10037485	$18,989.60
557171	2021	229218	10020	17883	JAMESTOWN COMMUNITY CENTER	10037485	$4,311.02
557444	2021	229218	10020	9616	THE SALVATION ARMY A CALIFORNIA CORP	10037485	$20,149.50
557882	2021	229218	10020	17883	JAMESTOWN COMMUNITY CENTER	10023945	$13,165.27
557902	2021	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10022896	$16,821.21
558252	2021	229218	10020	21238	DONALDINA CAMERON HOUSE	10037485	$14,487.72
558491	2021	229218	10020	7996	YMCA OF SAN FRANCISCO	10001640	$31,671.09
558515	2021	229218	10020	23239	CATHOLIC CHARITIES	10037485	$16,479.33
559082	2021	229218	10020	23054	CHARITY CULTURAL SERVICES CENTER	10001640	$192.24

CHF - Children Youth and Families

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
559097	2021	229218	10020	13007	PORTOLA FAMILY CONNECTIONS INC	10037485	$209.05
559196	2021	229218	11190	39992	CLARITY SOCIAL RESEARCH GROUP	10001640	$22,900.00
559196	2021	229218	11190	39992	CLARITY SOCIAL RESEARCH GROUP	10001640	$17,500.00
559196	2021	229218	11190	39992	CLARITY SOCIAL RESEARCH GROUP	10001640	$7,693.37
559196	2021	229218	11190	39992	CLARITY SOCIAL RESEARCH GROUP	10001640	$8,550.00
559789	2021	229218	10020	11511	SAN FRANCISCO STUDY CENTER INC	10022896	$815.03
559838	2021	229218	10020	13519	PARENTS FOR PUBLIC SCHOOLS OF S F INC	10001640	$2,560.41
561356	2021	229218	10020	24140	BOOKER T WASHINGTON COMMUNITY SVCS	10022896	$1,274.57
561404	2021	229218	10020	25017	ASIANWEEK FOUNDATION	10022896	$96.67
561665	2021	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10022896	$2,034.02
562023	2021	229218	10020	13767	OUR KIDS FIRST	10001640	$124,212.78
562060	2021	229218	10020	16602	LARKIN STREET YOUTH SERVICES	10022896	$42,098.00
562543	2021	229218	10020	29668	NIROGA INSTITUTE	10001640	$52,321.00
562778	2021	229218	11190	14267	NICKY MACCALLUM LMFT NCC	10001640	$6,060.00
562778	2021	229218	11190	14267	NICKY MACCALLUM LMFT NCC	10001640	$39,680.00
562803	2021	229218	11190	19992	CANDID	10001640	$7,963.75
562803	2021	229218	11190	19992	CANDID	10001640	$1,196.00
562803	2021	229218	11190	19992	CANDID	10001640	$11,442.50
562803	2021	229218	11190	19992	CANDID	10001640	$6,842.50
562804	2021	229218	10020	20256	FELTON INSTITUTE	10001640	$469,635.31
562804	2021	229218	10010	20256	FELTON INSTITUTE	10036606	$127,210.06
562818	2021	229218	10020	23143	CENTER ON JUVENILE & CRIMINAL JUSTICE	10022896	$37,246.02
562838	2021	229218	10010	18729	HOMEY	10001640	$1.45
562915	2021	229218	10020	10235	SUNSET YOUTH SERVICES	10022896	$3,264.56
563112	2021	229218	10020	3331	COLLECTIVE IMPACT	10001640	$102,372.61
563112	2021	229218	10020	3331	COLLECTIVE IMPACT	10022896	$74,500.00
563170	2021	229218	10010	3331	COLLECTIVE IMPACT	10036606	$471,834.54
563170	2021	229218	10020	3331	COLLECTIVE IMPACT	10022896	$25,000.00
563170	2021	229218	10020	3331	COLLECTIVE IMPACT	10001640	$5,547.00
565065	2021	229218	13720	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10034584	$2,995.05
565396	2021	229218	10020	24637	BAY AREA COMMUNITY RESOURCES	10001640	$47,013.08
565403	2021	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10001640	$14,418.10
565917	2021	229218	10020	18372	INGLESIDE COMMUNITY CENTER	10001640	$377.87
565956	2021	229218	10020	9213	TREASURE ISLAND SAILING CENTER FOUNDA	10001640	$3,722.13
566844	2021	229218	11190	24508	BE THE CHANGE CONSULTING LLC	10001640	$29,262.50
566844	2021	229218	11190	24508	BE THE CHANGE CONSULTING LLC	10001640	$5.08
566844	2021	229218	11190	24508	BE THE CHANGE CONSULTING LLC	10001640	$10,000.00
570787	2021	229218	11190	9453	TIDES CENTER	10001640	$10.00
570787	2021	229218	11190	9453	TIDES CENTER	10001640	$1,275.00
570787	2021	229218	11190	9453	TIDES CENTER	10001640	$665.00
570787	2021	229218	11190	9453	TIDES CENTER	10001640	$292.49
580236	2021	229218	11190	46141	AM Crawford Inc	10001640	$18.67
595941	2022	229218	11150	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10038391	$126.84
595942	2022	229218	11150	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10038391	$4,142.53
596895	2022	229218	11190	24258	BI-RITE CATERING LLC	10001640	$537.80
596895	2022	229218	11190	24258	BI-RITE CATERING LLC	10001640	$360.64
596902	2022	229218	11190	16689	LA MEDITERRANEE I INC	10001640	$634.03
598587	2022	229218	11190	20360	EXTREME PIZZA	10001640	$1,000.00
600105	2022	229218	10010	7937	YOUNG COMMUNITY DEVELOPERS INC	10036606	$387,403.18
601169	2022	229218	11150	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10038391	$683.22
605600	2022	229218	10010	3370	BOYS & GIRLS CLUBS OF SAN FRANCISCO	10036606	$12,354.48
612932	2022	229218	10060	37579	National Institute For Criminal Justice	10001640	$130,950.00
623689	2022	229218	11190	18466	IMPARK	10001640	$1,070.00
633859	2022	229218	11190	10525	STAPLES BUSINESS ADVANTAGE	10001640	$4,032.84
633862	2022	229218	11190	19209	GRM INFORMATION MANAGEMENT SERVICI	10001640	$1,029.47

CHF - Children Youth and Families

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
633882	2022	229218	11190	19339	GOUGH CLUB LLC	10001640	$2,973.00
636313	2022	229218	10010	24550	BAYCAT	10001640	$1,763.76
637408	2022	229218	10020	12194	RICHMOND DISTRICT NEIGHBORHOOD CTR I	10001640	$2.45
637729	2022	229218	10020	24637	BAY AREA COMMUNITY RESOURCES	10001640	$9.43
637828	2022	229218	10020	23054	CHARITY CULTURAL SERVICES CENTER	10001640	$221.84
638572	2022	229218	11190	42379	CHEFABLES	10022898	$165,851.71
639508	2022	229218	10020	11511	SAN FRANCISCO STUDY CENTER INC	10001640	$156.25
639800	2022	229218	10020	30926	Edutainment for Equity	10036606	$19,000.00
639831	2022	229218	10020	24637	BAY AREA COMMUNITY RESOURCES	10001640	$1,364.16
639833	2022	229218	10020	9803	THE ARC SAN FRANCISCO	10001640	$459.36
639836	2022	229218	10020	14944	MISSION NEIGHBORHOOD CENTERS INC	10001640	$2,025.82
639946	2022	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10001640	$1,480.05
639991	2022	229218	10010	25615	AMERICAN CONSERVATORY THEATRE	10001640	$6,909.99
639991	2022	229218	10020	25615	AMERICAN CONSERVATORY THEATRE	10001640	$4,917.00
640000	2022	229218	10010	24304	BINDLESTIFF STUDIO	10001640	$18,694.09
640000	2022	229218	10020	24304	BINDLESTIFF STUDIO	10001640	$852.00
640198	2022	229218	10020	9453	TIDES CENTER	10001640	$1,981.27
640524	2022	229218	10020	12438	READING PARTNERS	10001640	$3,024.52
640524	2022	229218	10020	12438	READING PARTNERS	10001640	$700.00
641139	2022	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10001640	$82,560.73
641139	2022	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10001640	$3,070.00
641274	2022	229218	10020	7996	YMCA OF SAN FRANCISCO	10022896	$2,539.67
641274	2022	229218	10020	7996	YMCA OF SAN FRANCISCO	10001640	$4,917.00
641293	2022	229218	10020	3331	COLLECTIVE IMPACT	10001640	$2,820.15
641353	2022	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10001640	$418.75
641412	2022	229218	10020	16537	LAVENDER YOUTH RECREATION & INFO CTR	10001640	$70.50
641573	2022	229218	10020	19368	GOOD SAMARITAN FAMILY RESOURCE CTR (	10026681	$16,864.08
641849	2022	229218	10020	17637	JEWISH VOC & CAREER COUNSELING SVC (JV	10001640	$2,057.43
642275	2022	229218	10020	7996	YMCA OF SAN FRANCISCO	10001640	$3,409.00
642368	2022	229218	10010	18645	HUCKLEBERRY YOUTH PROGRAMS INC	10001640	$62,797.64
642368	2022	229218	10020	18645	HUCKLEBERRY YOUTH PROGRAMS INC	10001640	$6,556.00
642783	2022	229218	10020	25842	ALIVE & FREE	10001640	$24,985.70
642783	2022	229218	10020	25842	ALIVE & FREE	10001640	$4,917.00
643714	2022	229218	10020	9453	TIDES CENTER	10001640	$1,274.06
643734	2022	229218	10020	10235	SUNSET YOUTH SERVICES	10001640	$4,524.20
643785	2022	229218	10010	18729	HOMEY	10001640	$22,793.49
643785	2022	229218	10020	18729	HOMEY	10001640	$2,786.00
643803	2022	229218	10020	3331	COLLECTIVE IMPACT	10001640	$1,122.60
643938	2022	229218	10020	7996	YMCA OF SAN FRANCISCO	10001640	$36,121.49
643938	2022	229218	10020	7996	YMCA OF SAN FRANCISCO	10001640	$9,835.00
643984	2022	229218	10020	7996	YMCA OF SAN FRANCISCO	10001640	$6,742.61
643984	2022	229218	10020	7996	YMCA OF SAN FRANCISCO	10001640	$14,274.00
644510	2022	229218	10020	7996	YMCA OF SAN FRANCISCO	10001640	$5,831.71
645468	2022	229218	10020	22072	CROSS CULTURAL FAMILY CENTER	10001640	$3.00
645493	2022	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10001640	$17.44
645916	2022	229218	10020	13767	OUR KIDS FIRST	10001640	$50,744.03
645916	2022	229218	10020	13767	OUR KIDS FIRST	10001640	$9,835.00
645916	2022	229218	10020	13767	OUR KIDS FIRST	10001640	$8,571.00
645935	2022	229218	10020	19495	GLIDE FOUNDATION	10026681	$3,701.72
645949	2022	229218	10020	20921	EDVENTURE MORE	10026681	$81,412.28
645949	2022	229218	10020	20921	EDVENTURE MORE	10001640	$9,835.00
645949	2022	229218	10020	20921	EDVENTURE MORE	10026681	$12,240.00
646250	2022	229218	10020	19368	GOOD SAMARITAN FAMILY RESOURCE CTR (	10026681	$4,770.52
646308	2022	229218	10020	11535	SAN FRANCISCO PARKS ALLIANCE	10001640	$11.70
646707	2022	229218	10020	7937	YOUNG COMMUNITY DEVELOPERS INC	10001640	$363,836.33

CHF - Children Youth and Families

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
646707	2022	229218	10020	7937	YOUNG COMMUNITY DEVELOPERS INC	10001640	$114,847.00
646707	2022	229218	10020	7937	YOUNG COMMUNITY DEVELOPERS INC	10001640	$40,977.00
646838	2022	229218	10020	14944	MISSION NEIGHBORHOOD CENTERS INC	10026681	$9,184.29
646838	2022	229218	10020	14944	MISSION NEIGHBORHOOD CENTERS INC	10026681	$4,790.00
646867	2022	229218	10020	14944	MISSION NEIGHBORHOOD CENTERS INC	10001640	$2,614.16
646891	2022	229218	10020	29734	Springboard Collaborative	10001640	$7,852.03
647178	2022	229218	10020	18607	HUNTERS POINT FAMILY	10001640	$72,769.98
647178	2022	229218	10020	18607	HUNTERS POINT FAMILY	10001640	$9,835.00
648806	2022	229218	10020	19368	GOOD SAMARITAN FAMILY RESOURCE CTR (	10023945	$7,410.13
648806	2022	229218	10020	19368	GOOD SAMARITAN FAMILY RESOURCE CTR (	10001640	$18,522.00
649749	2022	229218	10020	3331	COLLECTIVE IMPACT	10036606	$40,033.57
652773	2022	229218	10020	18372	INGLESIDE COMMUNITY CENTER	10001640	$9.04
652945	2022	229218	10020	13519	PARENTS FOR PUBLIC SCHOOLS OF S F INC	10022896	$5,245.11
652945	2022	229218	10020	13519	PARENTS FOR PUBLIC SCHOOLS OF S F INC	10001640	$3,554.00
652956	2022	229218	13720	12994	POTRERO HILL NEIGHBORHOOD HOUSE	10034584	$1,961.63
653761	2022	229218	13720	10235	SUNSET YOUTH SERVICES	10034584	$5,685.77
653822	2022	229218	13720	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10034584	$4,600.96
654258	2022	229218	13720	7996	YMCA OF SAN FRANCISCO	10037207	$2,192.11
654274	2022	229218	10020	3331	COLLECTIVE IMPACT	10001640	$3,744.55
654293	2022	229218	10020	9453	TIDES CENTER	10001640	$6,556.00
654293	2022	229218	10020	9453	TIDES CENTER	10022896	$1,321.25
657204	2022	229218	10020	23143	CENTER ON JUVENILE & CRIMINAL JUSTICE	10022896	$28,089.41
658657	2022	229218	13720	18645	HUCKLEBERRY YOUTH PROGRAMS INC	10037207	$19,956.48
658739	2022	229218	13720	14944	MISSION NEIGHBORHOOD CENTERS INC	10037207	$5,137.46
662796	2022	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10001640	$4.47
663186	2022	229218	11190	42075	Lacuna Ergonomic	10001640	$215.00
663539	2022	229218	10020	42379	CHEFABLES	10022898	$290,943.94
663578	2022	229218	11190	13471	PATHWAYS CONSULTANTS	10001640	$7,350.00
663578	2022	229218	11190	13471	PATHWAYS CONSULTANTS	10001640	$9,292.50
665692	2022	229218	11190	18466	IMPARK	10001640	$1,471.85
665708	2022	229218	11190	48319	Blaze Consulting Group, LLC	10001640	$5,649.50
665708	2022	229218	11190	48319	Blaze Consulting Group, LLC	10001640	$3,876.25
665708	2022	229218	11190	48319	Blaze Consulting Group, LLC	10001640	$1,897.50
665708	2022	229218	11190	48319	Blaze Consulting Group, LLC	10001640	$4,875.00
665708	2022	229218	11190	48319	Blaze Consulting Group, LLC	10001640	$6,011.26
667071	2022	229218	11190	19992	CANDID	10001640	$7,963.72
667082	2022	229218	11190	14267	NICKY MACCALLUM LMFT NCC	10001640	$54,600.00
667082	2022	229218	11190	14267	NICKY MACCALLUM LMFT NCC	10001640	$11,660.00
667082	2022	229218	11190	14267	NICKY MACCALLUM LMFT NCC	10001640	$3,330.00
669396	2022	229218	10020	24140	BOOKER T WASHINGTON COMMUNITY SVCS	10036606	$77.97
675417	2022	229218	11190	9453	TIDES CENTER	10001640	$1,125.00
675417	2022	229218	11190	9453	TIDES CENTER	10001640	$836.24
675417	2022	229218	11190	9453	TIDES CENTER	10001640	$4,450.00
680313	2022	229218	11190	25146	ARGUELLO CATERING CO	10001640	$247.42
						Total	**$5,603,327.59**

CHF - Children, Youth and Their Families, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229218	CHF Children,	10020	GF Continuin	10036606	Reinvestment In	21748	Reinvestmen	538010	-	-			-	(1,040,000)	Dream Keepe	Dream Keeper Initiative	To meet GF cut	There will be no service impact, since $1.6M unallocated funds for this project will be rolled to FY24-25 to supplement the one-time funding cut
229218	CHF Children,	10020	GF Continuin	10036606	Reinvestment In	21748	Reinvestmen	538010	2,015,000	3,327,567			2,015,000	1,300,000	Dream Keepe	Dream Keeper Initiative	To meet GF cut	There will be limited to none service impact, since DCYF has incorporated services for the target population in the grants in the new 5-year funding cycle.
229218	CHF Children,	10020	GF Continuin	10036606	Reinvestment In	21748	Reinvestmen	538010	-	-			-	(560,000)	Dream Keepe	Dream Keeper Initiative	To meet GF cut	There will be no service impact, since $1.6M unallocated funds for this project will be rolled to FY24-25 to supplement the one-time funding cut
229218	CHF Children,	10020	GF Continuin	10036606	Reinvestment In	21748	Reinvestmen	538010	1,085,000	2,794,062			1,085,000	700,000	Dream Keepe	Dream Keeper Initiative	To meet GF cut	There will be limited to none service impact, since DCYF has incorporated services for the target population in the grants in the new 5-year funding cycle.

CHF - Children, Youth and Their Families, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229218	CHF Children,	10020	GF Continuir	10022892	Sfusd Special Pr	21058	ERAF CHF M	538010	-	-			-	(1,400,000)	Mental Healt	Mental Health Center	To meet GF cut	This project is still in implementation phase, so there will be no service impact. It is ok to pause for two years and re-assess.
229218	CHF Children,	10020	GF Continuir	10022892	Sfusd Special Pr	21058	ERAF CHF M	538010	1,400,000	5,000,000			1,400,000	1,400,000	Mental Healt	Mental Health Center	To meet GF cut	This project is still in implementation phase, so there will be no service impact. It is ok to pause for two years and re-assess.
229218	CHF Children,	10020	GF Continuir	10026681	CH Children and	17230	Community I	506070	2,685,000	5,370,000			400,000	-	Mayor's Initi	Mayor's Initiative for Co	To meet GF cut	There is no service impact, since no expenditure plan for these funds at this point.
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	501010	474,114	814,879	5.13	2.00	487,599	167,438	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	513010	72,075	81,458			69,239	24,111	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	514010	30,059	3,569			30,943	10,381	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	514020	7,120	746			7,316	2,428	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	505010	16,879	(16,828)			16,944	-	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	515010	13,034	(149,572)			14,171	4,987	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	515020	3,042	(20,063)			3,607	1,220	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	515030	1,868	3,679			1,438	455	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	515710	36,429	198,913			40,250	12,842	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	516010	3,697	6,790			3,425	1,104	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	519120	1,232	1,459			1,267	686	Personnel Co	Personnel Costs	To meet GF cut	N/A
229218	CHF Children,	10020	GF Continuir	10022899	Our Children; O	16919	CH Our Child	519110	5,051	(40,395)			5,627	-	Personnel Co	Personnel Costs	To meet GF cut	N/A

CHF - Children, Youth and Their Families, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	20115	CH Outreach	581570	1,318,203	1,511,038			1,318,203	1,115,520	Street Violen	Street Violence Interven	To meet GF cut	There will be no service impact, since DCYF has incorporated services for the target population in the grants in the new 5-year funding cycle.
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	20115	CH Outreach	581570	200,000	229,257			200,000	-	Street Violen	Street Violence Interven	To meet GF cut	There will be no service impact, since DCYF has incorporated services for the target population in the grants in the new 5-year funding cycle.
229218	CHF Children,	10020	GF Continuir	10022896	Bos Allocations	20115	CH Outreach	581570	884,480	1,392,178			884,480	884,480	Street Violen	Street Violence Interven	To meet GF cut	There will be no service impact, since DCYF has incorporated services for the target population in the grants in the new 5-year funding cycle.
229218	CHF Children,	10020	GF Continuir	10026681	CH Children and	20115	CH Outreach	581570	449,894	449,894			449,894	-	Street Violen	Street Violence Interven	To meet GF cut	There will be no service impact, since DCYF has incorporated services for the target population in the grants in the new 5-year funding cycle.

CHF - Children, Youth and Their Families, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

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229218	CHF Children,	10020	GF Continuir	10026681	CH Children and	20324	Sugar-Sweet	581570	225,000	312,639			225,000	-	Street Violen	Street Violence Interven	To meet GF cut	There will be no service impact, since DCYF has incorporated services for the target population in the grants in the new 5-year funding cycle.
229218	CHF Children,	10000	GF Annual A	10001640	CH CYF-Eligible	20118	CH Early Car	581950	55,200	55,200			55,200	150,000	Safe Care Wo	SafeCare home visiting p	To meet GF cut	DCYF believes there will likely be no service impact, since there are other funding sources for this 0-5 population.
229218	CHF Children,	10020	GF Continuir	10033022	CH YouthWorks	20117	CH Youth W	538010	653,677	634,899			653,677	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	20118	CH Early Car	581087	1,899,757	1,899,757			3,978,236	1,855,697	Early Learnin	Early Learning Scholarsh	To meet GF cut	N/A
229218	CHF Children,	10000	GF Annual A	10001640	CH CYF-Eligible	20110	CH Emotiona	538010	265,000	265,000			265,000	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10000	GF Annual A	10001640	CH CYF-Eligible	20114	CH Out of Sc	538010	1,123,492	1,123,492			1,123,492	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	17230	Community I	538010	991,802	991,802			991,802	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	20111	CH Family Er	538010	941,670	941,670			941,670	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	20112	CH Justices S	538010	135,060	157,855			135,060	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.

CHF - Children, Youth and Their Families, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	20119	CH Educatio	538010	991,279	1,054,077			991,279	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	20120	CH Enrichme	538010	1,000,000	1,032,814			1,000,000	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	17230	Community	538010	168,898	168,898			168,898	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	20111	CH Family Er	538010	871,030	871,030			871,030	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10010	GF Annual A	10001640	CH CYF-Eligible	20112	CH Justices S	538010	509,912	509,912			509,912	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10020	GF Continuir	10001640	CH CYF-Eligible	17230	Community	538010	7,328,738	(3,684,699)			7,328,738	7,790,259	Funding for (	Funding for CBO grants	Technical chang	Additional $7.3M were added to the budget to fund CBOs in MYR Phase, included for understanding the cut.
229218	CHF Children,	10020	GF Continuir	10001640	CH CYF-Eligible	17230	Community	538010	114,847	344,541			114,847	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10020	GF Continuir	10026681	CH Children and	20115	CH Outreach	538010	2,045,487	9,105,078			2,045,487	-	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10000	GF Annual A	10040995	Rdy to Learn &	17230	Community	538010	-	-			-	666,667	Funding for (	Funding for CBO grants	Technical chang	There will be no service impact for the $5.5M moving from GF to CYF.

CHF - Children, Youth and Their Families, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229218	CHF Children,	10010	GF Annual A	10040995	Rdy to Learn &	17230	Community	538010	-	-			-	-	Funding for (	Funding for CBO grants	Technical chang	There will be no service impact for the $5.5M moving from GF to CYF.
229218	CHF Children,	10010	GF Annual A	10040995	Rdy to Learn &	17230	Community	538010	-	-			-	333,333	Funding for (	Funding for CBO grants	Technical chang	There will be no service impact for the $5.5M moving from GF to CYF.
229218	CHF Children,	10010	GF Annual A	10040996	Rdy fr Coll, Wk	17230	Community	538010	-	-			-	493,392	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10020	GF Continuir	10040996	Rdy fr Coll, Wk	17230	Community	538010	-	-			-	4,310,716	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10020	GF Continuir	10040996	Rdy fr Coll, Wk	17230	Community	538010	-	-			-	2,402,054	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10020	GF Continuir	10040997	Support by Nur	17230	Community	538010	-	-			-	1,534,632	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10020	GF Continuir	10040997	Support by Nur	17230	Community	538010	-	-			-	767,316	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10020	GF Continuir	10040998	Physically&Emo	17230	Community	538010	-	-			-	298,515	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.
229218	CHF Children,	10020	GF Continuir	10040998	Physically&Emo	17230	Community	538010	-	-			-	149,257	Funding for (	Funding for CBO grants	Technical chang	N/A, included for understanding the cut.

CHF - Children, Youth and Their Families, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229218	CHF Children,	10020	GF Continuin	10031182	CH City College	19805	City College I	538010	16,934,640	#########			16,934,640	9,800,000	Funding for F	Funding for Free City Pro	To meet GF cut	Due to the consistent excessive funding, Mayor's Office is proposing to change the funding model from Jan 2025.
229218	CHF Children,	10020	GF Continuin	10001640	CH CYF-Eligible	17230	Community I	538010	3,912,471	(3,684,699)			7,484,577	2,497,075	CODB Fundir	CODB Funding	To meet GF cut	Mayor's Office proposed to remove prior year balances and reduce CODB increase from 3% to 2.5%.

YEAR ONE: FY 2024-25

Budget Changes

The Department's $615,161,182 budget for FY 2024-25, as proposed by the Mayor, is $18,629,971 or 3.1% more than the original FY 2023-24 budget of $596,531,211.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 943.70 FTEs, which are 30.79 FTEs less than the 974.49 FTEs in the original FY 2023-24 budget. This represents a 3.2% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $532,520,447 in FY 2024-25 are $17,694,170 or 3.4% more than FY 2023-24 revenues of $514,826,277.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $629,096,601 budget for FY 2025-26, as proposed by the Mayor, is $13,935,419 or 2.3% more than the Mayor's proposed FY 2024-25 budget of $615,161,182.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 939.06 FTEs, which are 4.64 FTEs less than the 943.70 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.5% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $537,873,103 in FY 2025-26 are $5,352,656 or 1.0% less than FY 2024-25 estimated revenues of $532,520,447.

DEPARTMENT: ADM – ADMINISTRATIVE SERVICES

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Administrative Services	471,084,939	554,825,729	610,631,927	596,531,211	615,161,182
FTE Count	913.06	962.00	978.59	974.49	943.70

The Department's budget increased by $144,076,243 or 30.6% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 30.64 or 3.4% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $18,629,971 largely due to increased capital expenditures and debt service costs.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $13,935,419 largely due to cost of living increases for salaries and benefits and increases in spending for interdepartmental work orders and non-personal services.

DEPARTMENT: ADM – ADMINISTRATIVE SERVICES

Advertising Budget

The Department had advertising expenditures of less than $1,000 in FY 2023-24 and anticipates advertising expenditures of approximately $1,000 in FY 2024-25 for job announcements on various job boards.

Budget Reductions

The Department reports that the Mayor proposed $4.1 million in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: ADM – ADMINISTRATIVE SERVICES

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $720,872 in FY 2024-25. Of the $720,872 in recommended reductions, $257,872 are ongoing savings and $463,000 are one-time savings. These reductions would still allow an increase of $17,909,099 or 3.0% in the Department's FY 2024-25 budget.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $258,535 in FY 2025-26, all of which are ongoing savings. These reductions would still allow an increase of $13,676,884 or 2.2% in the Department's FY 2025-26 budget.

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

ADM - Administrative Services

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ADM-1		**City Administrator**													
	Attrition Savings			($51,468)	($132,468)	$81,000	x	x							
	Mandatory Fringe Benefits			($20,333)	($52,333)	$32,000	x	x							
		Total Savings			*$113,000*										
		Increase budgeted Attrition to account for one vacant Manager II position in the Disability Access division; the Disability Access division is being transferred to the Human Services Agency in FY 2024-25, and this position will likely not be filled in FY 2024-25.							One-time savings						
ADM-2		**Administration**													
	Human Resources Analyst	1.00	0.00	$137,366	$0	$137,366	x		1.00	0.00	$142,238	$0	$142,238	x	
	Mandatory Fringe Benefits			$51,109	$0	$51,109	x				$52,875	$0	$52,875	x	
	Attrition Savings			($625,415)	($490,415)	($135,000)	x				($634,311)	($495,311)	($139,000)	x	
	Mandatory Fringe Benefits			($247,937)	($194,418)	($53,519)	x				($255,492)	($199,505)	($55,987)	x	
	Attrition Savings			($729,649)	($804,649)	$75,000	x				($742,630)	($817,630)	$75,000	x	
	Mandatory Fringe Benefits			($289,127)	($318,846)	$29,719	x				($299,161)	($329,374)	$30,213	x	
		Total Savings			*$104,675*				*Total Savings*			*$105,339*			
		(1) Delete one long term vacancy and reduce budgeted Attrition in GSA Human Resources, and (2) increase budgeted Attrition in Administration Operations to account for vacant positions.							Ongoing savings						
ADM-3		**311 Call Center**													
	Temporary Salaries			$1,341,055	$1,200,055	$141,000	x				$1,341,055	$1,200,055	$141,000	x	
	Mandatory Fringe Benefits			$116,000	$103,804	$12,196	x				$116,000	$103,804	$12,196	x	
		Total Savings			*$153,196*				*Total Savings*			*$153,196*			
		Decrease the budget for Temporary Salaries. The Department projects underspending in the FY 2023-24 Temporary Salary budget in this program.							Ongoing savings						

GF = General Fund
1T = One Time

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

ADM - Administrative Services

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
ADM-4		**Convention Facilities**													
	Transfer Out			$3,000,000	$2,650,000	$350,000		x							
	Transfer In			($3,000,000)	($2,650,000)	($350,000)		x							
	Bldgs,Struct&Imprv Proj-Budget			$3,000,000	$2,650,000	$350,000		x							
	Transfers In			($35,934,082)	($35,584,082)	($350,000)		x							
	Transfers Out			$35,934,082	$35,584,082	$350,000	x	x							
		Total Savings			*$350,000*				*Total Savings*			*$0*			
		Reduce expenditures for capital projects in FY 2024-25. The FY 2023-24 budget included $10.6 million for capital expenditures, of which more than $6 million will be carried forward, according to June 1, 2024 budget system information. The FY 2024-25 budget for capital expenditures is $3 million and with this recommendation, would be reduced to $2.65 million. This recommendation would provide for a reduction in the General Fund subsidy to Convention Facilities and result in a General Fund savings of $350,000.							One-time savings						
ADM-5		**Labor Standards Enforcement**													
	Contract Compliance Officer I	1.00	0.00	$140,515	$0	$140,515	x		1.00	0.00	$145,498		$145,498	x	
	Mandatory Fringe Benefits			$51,838	$0	$51,838	x				$53,639	$0	$53,639	x	
	Contract Compliance Officer I	1.00	0.00	$140,515	$0	$140,515	x		1.00	0.00	$145,498		$145,498	x	
	Mandatory Fringe Benefits			$51,838	$0	$51,838	x				$53,639	$0	$53,639	x	
	Attrition Savings			($472,674)	($191,644)	($281,030)	x				($479,408)	($188,412)	($290,996)	x	
	Mandatory Fringe Benefits			($187,741)	($84,065)	($103,676)	x				($193,198)	($85,920)	($107,278)	x	
		Total Savings			*$0*					*Total Savings*		*$0*			
		(1) Delete two positions that have been vacant for two to four years, and (2) decrease budgeted Attrition to offset the costs of the position deletions.							Ongoing change.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$463,000	$257,872	**$720,872**
Non-General Fund	$0	$0	**$0**
Total	**$463,000**	**$257,872**	**$720,872**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$258,535	**$258,535**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$258,535**	**$258,535**

GF = General Fund
1T = One Time

ADM - City Administrator, Office of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
267664	ADM Grants For The Arts	10020	GF Continuing Authority Ctrl	10003078	ADGA Grants for the Arts	20451	Grants For the Arts	City Grant Program	50,000	50,000	N/A	N/A	51,500	-	Grants for the Arts Operations	Grants for the Arts promotes the City through a significant economic investment in the arts through general operating support for the City's arts and cultural organizations that meet its funding criteria.	Cuts to create budget savings	Addback grant to San Francisco Transgender Film Festival is eliminated. Program will only be awarded funds based on scoring in the RFP process.
207650	ADM Immigrant and Language Svc	10000	GF Annual Account Ctrl	10001299	ADCE Immigrant & Language Svcs	10000	Operating	City Grant Program	4,382,479	4,755,104	N/A	N/A	4,281,817	3,647,406	Immigrant and Language Services	OCEIA supports other city agencies in meeting language access needs, provides support to immigrant communities to improve interactions with city government, and issues grants to community groups that serve immigrant groups and groups with limited English language proficiency.	Cuts to create budget savings	The grant reductions are the elimination of API family outreach and resource support (Wu Yee Children's Center, $115,000), the elimination of Irish immigrant support and capacity building (Irish Pastoral Center, $150,000), a 17% decrease in API community capacity building (API Council of San Francisco, $175,000), and a 63% decrease to immigrant civic participation and eduction for school board elections (Chinese for Affirmative Action, $400,000).

ADM - City Administrator, Office of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
207650	ADM Immigrant and Language Svc	10010	GF Annual Authority Ctrl	10001300	ADCE Community Ambassadors	16902	Community Ambassador Program	Salaries	2,012,875	4,995,185	15.2	0	2,026,840	-	Community Ambassadors Program	The Community Ambassadors Program (CAP) is a community safety and neighborhood engagement program. They engage, inform and assist community members in San Francisco. CAP also provides a visible, non-law enforcement safety presence in several neighborhoods.	Mayoral policy decision	The program will end 6/30/25. CAP currently has 34 temporary exempt employees that serve the following neighborhoods: Bayview/Visitacion Valley/Portola, Chinatown, Haight-Ashbury/Lower Haight/Hayes Valley/Fillmore, Mid-Market/Tenderloin, Mission, and Outer Sunset. OCEIA will utilize carryforward funds to support CAP in FY25 as the program winds down.
207650	ADM Immigrant and Language Svc	10010	GF Annual Authority Ctrl	10001300	ADCE Community Ambassadors	16902	Community Ambassador Program	Fringe	278,851	278,851	15.2	0	284,207	-	Community Ambassadors Program	The Community Ambassadors Program (CAP) is a community safety and neighborhood engagement program. They engage, inform and assist community members in San Francisco. CAP also provides a visible, non-law enforcement safety presence in several neighborhoods.	Mayoral policy decision	The program will end 6/30/25. CAP currently has 34 temporary exempt employees that serve the following neighborhoods: Bayview/Visitacion Valley/Portola, Chinatown, Haight-Ashbury/Lower Haight/Hayes Valley/Fillmore, Mid-Market/Tenderloin, Mission, and Outer Sunset. OCEIA will utilize carryforward funds to support CAP in FY25 as the program winds down.

ADM - City Administrator, Office of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
207650	ADM Immigrant and Language Svc	10010	GF Annual Authority Ctrl	10001300	ADCE Community Ambassadors	16902	Community Ambassador Program	Materials and Supplies	5,000	6,798	N/A	N/A	5,000	-	Community Ambassadors Program	The Community Ambassadors Program (CAP) is a community safety and neighborhood engagement program. They engage, inform and assist community members in San Francisco. CAP also provides a visible, non-law enforcement safety presence in several neighborhoods.	Mayoral policy decision	The program will end 6/30/25. CAP currently has 34 temporary exempt employees that serve the following neighborhoods: Bayview/Visitacion Valley/Portola, Chinatown, Haight-Ashbury/Lower Haight/Hayes Valley/Fillmore, Mid-Market/Tenderloin, Mission, and Outer Sunset. OCEIA will utilize carryforward funds to support CAP in FY25 as the program winds down.
207650	ADM Immigrant and Language Svc	10010	GF Annual Authority Ctrl	10001300	ADCE Community Ambassadors	16902	Community Ambassador Program	Services of Other Departments	25,033	35,033	N/A	N/A	24,708	-	Community Ambassadors Program	The Community Ambassadors Program (CAP) is a community safety and neighborhood engagement program. They engage, inform and assist community members in San Francisco. CAP also provides a visible, non-law enforcement safety presence in several neighborhoods.	Mayoral policy decision	The program will end 6/30/25. CAP currently has 34 temporary exempt employees that serve the following neighborhoods: Bayview/Visitacion Valley/Portola, Chinatown, Haight-Ashbury/Lower Haight/Hayes Valley/Fillmore, Mid-Market/ Tenderloin, Mission, and Outer Sunset. OCEIA will utilize carryforward funds to support CAP in FY25 as the program winds down.

ADM - City Administrator, Office of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
228875	ADM Real Estate Division	14300	SR Real Property	10001302	ADRE Real Estate Operations	17378	Real Estate Real Property Fund	Non-Personnel Services	182,081	269,851	N/A	N/A	176,875	145,712	Alemany Flea Market, Fulton Plaza Gift Gallery	The Alemany Flea Market and Fulton Plaza Gift Gallery are outdoor markets that provide weekly spaces for local vendors offering a variety of goods to the public, including clothing, jewelry, crafts, furniture, and other antique and vintage items.	Cuts to create budget savings	The closure of the Alemany Flea Market and Fulton Plaza Gift Gallery will primarily impact approximately 110 vendors who operate across both locations, who will no longer be able to sell goods at these markets and would need to find alternate locations to vend to maintain their income. Shoppers who frequented these markets may also be impacted by the reduced offerings in their area and would similarly need to find alternate markets or other means for acquiring these goods.
207644	ADM 311 Customer Service Ctr	10000	GF Annual Account Ctrl	10003071	AD3C 311 Call Center	10000	Operating	Salaries	12,347,670	12,347,670	110	108	12,804,887	12,479,176	311 services	311 provides 24 hours a day everyday service in over 160 languages for all nonemergency City information and services	Cuts to create budget savings	Reduction of 24/7 service to open 6am - midnight. The public will no longer be able to call 311's call center between the hours of midnight to 6am to receive help or services. There will be some services rerouted to non-emergency police line or public may use 311's website/app.

ADM - City Administrator, Office of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
207644	ADM 311 Customer Service Ctr	10000	GF Annual Account Ctrl	10003071	AD3C 311 Call Center	10000	Operating	Fringe	4,459,221	4,459,221	N/A	N/A	4,634,415	4,505,005	311 services	311 provides 24 hours a day everyday service in over 160 languages for all nonemergency City information and services	Cuts to create budget savings	Reduction of 24/7 service to open 6am - midnight. The public will no longer be able to call 311's call center between the hours of midnight to 6am to receive help or services. There will be some services rerouted to non-emergency police line or public may use 311's website/app.
207652	ADM Labor Standards	10000	GF Annual Account Ctrl	10003086	ADLS Labor Standards	10000	Operating	Non-Personnel Services	1,324,300	1,784,913	N/A	N/A	1,357,173	719,886	Community Outreach	OLSE administers a community outreach program dedicated to reaching workers who may be more vulnerable to wage theft and other labor law violations. OLSE contracts with Chinese Progressive Assocation and its subcontractors with the following deliverables: outreach, workers' right consultations and referrals, settlement assistance, capacity building, and media and publicity.	Cuts to create budget savings	The reduction of the community outreach contract will eliminate outreach, settlement assistance, capacity building (which OLSE staff can offer), and media and publicity. The funds will be for consultation and referrals, and will have realigned consultation deliverables for each community based organization (CPA and its subcontractors).

YEAR ONE: FY 2024-25

Budget Changes

The Department's $255,926,074 budget for FY 2024-25, as proposed by the Mayor, is $7,174,316 or 2.7% less than the original FY 2023-24 budget of $263,100,390.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 991.53 FTEs, which are 4.71 FTEs more than the 986.82 FTEs in the original FY 2023-24 budget. This represents a 0.5% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $167,905,310 in FY 2024-25 are $7,251,791 or 4.1% less than FY 2023-24 revenues of $175,157,101.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $255,756,429 budget for FY 2025-26, as proposed by the Mayor, is $169,645 or 0.1% less than the Mayor's proposed FY 2024-25 budget of $255,926,074.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 971.53 FTEs, which are 20.00 FTEs less than the FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 2.0% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $165,581,519 in FY 2025-26 are $2,323,791 or 1.4% less than FY 2024-25 estimated revenues of $167,905,310.

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

DEPARTMENT: REC – RECREATION AND PARK COMMISSION

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Recreation and Park Commission	231,586,029	243,275,382	241,306,994	263,100,390	255,926,074
FTE Count	911.71	925.23	947.26	986.82	991.53

The Department's budget increased by $24,340,045 or 10.5% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 79.82 or 8.8% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $7,174,316 largely due to holding open vacant positions, decreased interdepartmental spending, and reduced capital project funding.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $169,645 largely due to ongoing holding of vacant positions.

DEPARTMENT: REC – RECREATION AND PARK COMMISSION

Advertising Budget

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

Budget Reductions

The Department reports that the Mayor proposed $1,140,078 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: REC – RECREATION AND PARK COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $1,027,587 in FY 2024-25. Of the $1,027,587 in recommended reductions, $431,034 are ongoing savings and $596,553 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $166,218, for total General Fund savings of $1,193,805.

Our policy recommendations total $153,324 in FY 2024-25, all of which are ongoing.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $632,605 in FY 2025-26. Of the $632,605 in recommended reductions, $438,457 are ongoing savings and $194,148 are one-time savings.

Our policy recommendations total $158,413 in FY 2025-26, all of which are ongoing.

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

REC - Recreation and Parks Commission

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
REC-1		**REC Capital Division**													
	Materials & Supplies-Budget			$40,000	$20,000	$20,000	x				$40,000	$20,000	$20,000	x	
		Reduce Materials & Supplies-Budget by $20,000. The Department spent $19,549 in this area in FY 2022-23 and has spent $15,187 in this area in FY 2023-24. This reduction will still allow for sufficient funds to meet the department's operational needs.							Ongoing savings						
REC-2		**REC Admin Services**													
	Credit Card Processing Fees			$225,000	$0	$225,000	x				$225,000	$0	$225,000	x	
		Eliminate Credit Card Processing Fees. The Department only spent $48,014 in this account in FY 2022-23 and has not made any expenditures to date in FY 2023-24.							Ongoing savings						
REC-3		**REC Operations**													
	Equipment Purchase-Budget										$258,864	$64,716	$194,148	x	x
		FY 2025-26 savings							Deny purchase of three new SUVs. The Department requests a total of four new SUVs in FY 2024-25, and four new SUVs in FY 2025-26. According to the Department, an SUV has exceeded its useful life at 96,000 miles; currently, the Department's fleet of SUVs includes five exceeding 80,000 miles, and these five may need to be replaced sooner. This reduction will still enable the Department to replace these five older SUVs. The park ranger fleet is comprised of SUVs (of which there are currently 16 per the Department's equipment inventory) and light trucks (of which there are currently 111 in the Department's equipment inventory). Aside from the new SUVs, we note that the proposed budget includes 13 other new pieces of equipment, including two new trucks, two new mini trucks, and two new mowers.						
REC-4	Attrition Savings			($1,377,806)	($1,463,450)	$85,644	x	x							
	Mandatory Fringe Benefits			($546,407)	($580,371)	$33,964	x	x							
		Total Savings			*$119,608*										
		Increase attrition savings by $119,608. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						
REC-5	Attrition Savings			($394,880)	($414,101)	$19,221	x	x							
	Mandatory Fringe Benefits			($156,583)	($164,205)	$7,622	x	x							
		Total Savings			*$26,843*										
		Increase attrition savings by $26,843. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						

GF = General Fund
1T = One Time

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

REC - Recreation and Parks Commission

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
REC-6	Attrition Savings			($1,760,030)	($1,845,700)	$85,670	x	x							
	Mandatory Fringe Benefits			($698,112)	($732,093)	$33,981	x	x							
		Total Savings			*$119,651*										
		Increase attrition savings by $119,651. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						
REC-7	Attrition Savings			($746,645)	($927,633)	$180,988	x	x					$0		
	Mandatory Fringe Benefits			($296,068)	($367,835)	$71,767	x	x							
		Total Savings			*$252,755*										
		Increase attrition savings by $252,755. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						
REC-8	Attrition Savings			($544,696)	($576,741)	$32,045	x	x					$0		
	Mandatory Fringe Benefits			($216,078)	($228,790)	$12,712	x	x							
		Total Savings			*$44,757*										
		Increase attrition savings by $44,757. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						
REC-9	Attrition Savings			($484,462)	($508,044)	$23,582	x	x							
	Mandatory Fringe Benefits			($192,208)	($201,564)	$9,356	x	x							
		Total Savings			*$32,938*										
		Increase attrition savings by $32,938. The Department underspent its salary budget in the GF Annual Account by $3,393,939 in FY 2022-23. In the current year, the Controller's Nine Month Budget Status Report notes an expected budget surplus of $6.8 million for the Department, comprised of a $2 million revenue surplus and a $4.8 million expenditure surplus primarily from salary savings.							One-time savings						
REC-10	3286 Recreation Coordinator	1.00	0.00	$89,496	$0	$89,496	x		1.00	0.00	$92,670	$0	$92,670	x	
	Mandatory Fringe Benefits			$39,758	$0	$39,758	x				$41,372	$0	$41,372	x	
		Total Savings			*$129,254*						*Total Savings*		*$134,042*		
		Delete 1.00 FTE 3286 Recreation Coordinator position, which has been vacant since Oct. 2021 with exam development still in progress as of May 1, 2024. Elimination of this 1.00 FTE would still enable the Department to retain 68.48 FTE 3286 Recreation Coordinator positions. We note that we are restoring attrition in an amount equal to the salary/fringe associated with this position.							Ongoing savings						

GF = General Fund
1T = One Time

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

REC - Recreation and Parks Commission

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
REC-11	3210 Swimming Instructor/Pool Lifeguard	0.50	0.00	$38,435	$0	$38,435	x		0.50	0.00	$40,173	$0	$40,173	x	
	Mandatory Fringe Benefits			$18,345	$0	$18,345	x				$19,242	$0	$19,242	x	
		Total Savings			*$56,780*				*Total Savings*			*$59,415*			
		Delete 0.50 FTE 3210 Swimming Instructor/Pool Lifeguard position, which has been vacant since Dec. 2018 with exam development still in progress as of May 1, 2024. Elimination of this 0.5 FTE would still enable the Department to retain 18.50 FTE 3210 Swimming Instructor/Pool Lifeguard positions in FY 2024-25.							Ongoing savings						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$596,553	$431,034	**$1,027,587**
Non-General Fund	$0	$0	**$0**
Total	**$596,553**	**$431,034**	**$1,027,587**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$194,148	$438,457	**$632,605**
Non-General Fund	$0	$0	**$0**
Total	**$194,148**	**$438,457**	**$632,605**

GF = General Fund
1T = One Time

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

REC - Recreation and Parks Commission

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	GF	1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	GF	1T
								Policy Recommendations							
REC-12		**REC Admin Services**													
	0954 Deputy Director IV	1.00	0.00	$274,812	$0	$274,812	x		1.00	0.00	$284,557	$0	$284,557	x	
	Mandatory Fringe Benefits			$82,569	$0	$82,569	x				$85,412	$0	$85,412	x	
	0953 Deputy Director III	0.00	1.00	$0	$241,457	($241,457)	x		0.00	1.00	$0	$250,020	($250,020)	x	
	Mandatory Fringe Benefits			$0	$76,949	($76,949)	x				$0	$79,761	($79,761)	x	
		Total Savings			*$38,975*				*Total Savings*			$40,188			
		The Department proposes an upward substitution from a 1.0 FTE 0953 Deputy Director III to a 1.0 FTE 0954 Deputy Director IV. According to the Department, the position will develop and implement public policy and legislation and works directly with counterparts at MTA and PUC, whose positions are classified at a similar level. Over the last three years, growth in manager, deputy director, and director positions across the City has outpaced total position growth by more than double (13.4% vs. 5.7%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Board of Supervisors could deny this upward substitution, realizing General Fund savings of $38,975 in FY 2024-25.							Ongoing savings						
REC-13		**REC Operations**													
	0922 Manager I	1.00	0.00	$167,812	$0	$167,812	x		1.00	0.00	$173,763	$0	$173,763	x	
	Mandatory Fringe Benefits			$64,216	$0	$64,216	x				$66,564	$0	$66,564	x	
	2708 Custodian	0.00	1.00	$0	$80,157	($80,157)	x		0.00	1.00	$0	$82,999	($82,999)	x	
	Mandatory Fringe Benefits			$0	$37,522	($37,522)	x				$0	$39,103	($39,103)	x	
		Total Savings			*$114,349*				*Total Savings*			*$118,225*			
		The Department proposes an upward substitution of 1.00 FTE 2708 Custodian to 1.00 FTE 0922 Manager I. The Department reports that this position has been vacant since August 2023. Department-wide, there are a total of 23.79 FTE 0922 Manager I positions, one of which could be reassigned to fulfill the duties proposed related to planning, development, and operations of the newly developed India Basin waterfront park. As noted above for the 0954 Deputy Director IV position, over the last three years, growth in manager, deputy director, and director positions across the City has outpaced total position growth by more than double (13.4% vs. 5.7%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Board of Supervisors could deny this upward substitution, realizing General Fund savings of $114,349 in FY 2024-25.							Ongoing savings						

FY 2024-25
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$153,324	$153,324
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$153,324**	**$153,324**

FY 2025-26
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$158,413	$158,413
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$158,413**	**$158,413**

GF = General Fund
1T = One Time

REC - Recreation and Park Commission

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000065336	2017	262672	10000	000000931	TOWNE FORD SALES	10001742	$7,116
0000079667	2017	150659	10000	000000869	VERSALAR TRNSPTN LLC DBA PRONTO TRNS	10001740	$719
0000082223	2017	262669	10080	000001348	PARTNERS IN COMMUNICATION LLC	10001738	$842
0000082528	2017	150680	10000	000002314	CENTER HARDWARE CO INC	10001737	$255
0000085892	2017	232221	10010	000001149	SAN FRANCISCO ZOOLOGICAL SOCIETY	10024377	$49,999
0000090625	2017	150678	10000	000001100	SIERRA PACIFIC TURF SUPPLY	10001737	$219
0000098228	2017	262676	10020	000001500	MINERVA CONSTRUCTION INC	10013228	$4,269
0000176722	2018	262676	10020	000000311	ROEBUCK CONSTRUCTION INC	10032181	$2,431
0000176722	2018	262676	10020	000000311	ROEBUCK CONSTRUCTION INC	10032181	$2,942
0000190471	2018	262661	10080	000000943	TIMBUK2 DESIGNS INhttps://epufspi-bifroC	10001738	$241
0000190488	2018	262684	10080	000001363	PACIFIC NURSERIES	10001738	$316
0000199329	2018	150689	10010	000001363	PACIFIC NURSERIES	10001737	$235
0000205385	2018	262672	10010	000001746	JOHNSTONE SUPPLY	10001742	$783
0000206000	2018	262672	10010	000001595	MACBEATH HARDWOOD COMPANY	10001742	$783
0000356259	2019	262684	10080	000001508	MICROBIZ SECURITY CO INC	10001738	$4,630
0000369544	2019	262676	10020	000001153	SAN FRANCISCO PARKS ALLIANCE	10032174	$8,927
0000386126	2019	262676	10020	000001508	MICROBIZ SECURITY CO INC	10013668	$1,559
0000393840	2020	232197	10010	000002229	CONTROLCO	10001737	$4,500
0000440613	2020	262684	10080	000000904	U S PURE WATER CORP	10001738	$500
0000450600	2020	262672	10010	000001933	GOW SUPPLY COMPANY	10001742	$206
0000450600	2020	262672	10010	000001933	GOW SUPPLY COMPANY	10001742	$9,329
0000450600	2020	262672	10010	000001933	GOW SUPPLY COMPANY	10001742	$206
0000451968	2020	150723	10010	000000800	XTECH	10001737	$363
0000454616	2020	150706	10010	000002395	BROWN SAND INC	10001737	$3,698
0000530378	2021	262666	10080	000000800	XTECH	10001738	$10,830
0000537415	2021	150693	10010	000001142	SANTORA SALES	10001737	$2,000
0000543102	2021	150685	10010	000000834	WEST COAST CONTRACTORS SERVICES	10001737	$833
0000576042	2021	210656	10020	000000304	TREATY CONSTRUCTION	10038071	$4,621
0000578351	2021	210656	10020	000001822	INTERNATIONAL FIRE INC	10032971	$9,950
0000582429	2021	150659	10010	000002495	AT&T MOBILITY	10001740	$231
0000597358	2022	150670	10010	000000800	XTECH	10034956	$201
0000599004	2022	262672	10010	000001228	RESOURCE SUPPLY LLC	10001742	$4,476
0000599004	2022	262672	10010	000001228	RESOURCE SUPPLY LLC	10001742	$243
0000605974	2022	262684	10080	000001218	RICOH USA INC	10001738	$319
0000614378	2022	150670	10010	000000800	XTECH	10034956	$652
0000614948	2022	232197	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10016942	$222
0000636381	2022	150723	10010	000001142	SANTORA SALES	10001737	$2,173
0000638921	2022	150659	10010	000001052	STAPLES BUSINESS ADVANTAGE	10001740	$500
0000641472	2022	262676	10020	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10013173	$1,200
0000641486	2022	232197	10000	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001738	$7,343
0000676927	2022	262661	10080	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001738	$1,140
0000677456	2022	210656	10020	000001822	INTERNATIONAL FIRE INC	10032971	$4,312
0000677456	2022	210656	10020	000001822	INTERNATIONAL FIRE INC	10032971	$3,513
0000680404	2022	262666	10080	000000800	XTECH	10001738	$3,150
0000680933	2022	150682	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001737	$1,424
0000680933	2022	150682	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001737	$1,000
0000683151	2022	150649	10010	000001941	GOLDEN GATE PETROLEUM	10001740	$409
0000685283	2022	150678	10010	000001363	PACIFIC NURSERIES	10001737	$209
0000685283	2022	150678	10010	000001363	PACIFIC NURSERIES	10001737	$200
						Total	**$166,218**

REC -Recreation and Park, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
150705	REC Park Support-General	10020	GF Continuing Authority Ctrl	10034587	RP - Park Stop Program	21673	Park Health and Safety	506070	582,024	728,355	582,024	382,024	Park Stop Program	Restroom Monitors at park restrooms.	To meet General Fund reduction	No service impact. Department will contract in Park Stop Program in partnership with Human Services Agency to reduce costs to maintain service level.
150705	REC Park Support-General	10020	GF Continuing Authority Ctrl	10040402	RP Nature Prg at Stow Lake GGP	19701	RP BOS District Projects	506070	15,000	(15,000)	15,000	0	FY24 Addback - D19	Nature Programming at Stow Lake in Golden Gate park	To meet General Fund reduction	No service impact. The Department will utilize other existing recreation and nature programs to provide nature programming activities.
262684	REC Finance	10080	GF Overhead-Recreation & Parks	10001738	RP Administration	10002	Interdepartmental-Overhead	581625	325,000	150,000	350,000	0	HOT team	Homeless Outreach Team support	To meet General Fund reduction	No service impact. Department will partener with other departments to reduce costs to maintain the appropriate service level.
150709	REC Apprentice Program	10000	GF Annual Account Ctrl	10001737	RP Parks & Open Spaces	10000	Operating	501010	106,551	106,551	109,748	0	3410-Apprentice program	3410 Gardeners Apprenticeship program	To meet General Fund reduction	No service impact nor layoff. Work will be absorb by other exisitng staff within the department.
150647	REC RD-Randall Museum	10000	GF Annual Account Ctrl	10001740	RP Recreation	10000	Operating	501010	117,326	117,326	120,777	0	3370 - Animal Care Attendant	Randall Museum	To meet General Fund reduction	No service impact nor layoff. Work will be absorb by other exisitng staff within the department.
150723	REC GGP General	10000	GF Annual Account Ctrl	10001737	RP Parks & Open Spaces	10000	Operating	501010	99,899	99,899	101,614	0	3302 - Admission Attendant	Admission attendant in GGP	To meet General Fund reduction	No service impact nor layoff. Work will be absorb by other exisitng staff within the department.
150659	REC RD-Aquatics	10000	GF Annual Account Ctrl	10001740	RP Recreation	10000	Operating	501010	124,409	124,409	127,179	0	3286 Recreation Coordinator	Aquatics	To meet General Fund reduction	No service impact nor layoff. Work will be absorb by other exisitng staff within the department.
150685	REC Park Service Area 4	10000	GF Annual Account Ctrl	10001737	RP Parks & Open Spaces	10000	Operating	501010	113,185	113,185	115,760	0	2708 Custodian	Park Service Area 4	To meet General Fund reduction	No service impact nor layoff. Work will be absorb by other exisitng staff within the department.

YEAR ONE: FY 2024-25

Budget Changes

The Department's $23,831,289 budget for FY 2024-25, as proposed by the Mayor, is $224,684 or 1% more than the original FY 2023-24 budget of $23,606,605.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 92.73 FTEs, which are 0.68 FTEs more than the 92.05 FTEs in the original FY 2023-24 budget. This represents a 0.7% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $954,146 in FY 2024-25 are $448,000 or 88.5% more than FY 2023-24 revenues of $506,146.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $24,390,225 budget for FY 2025-26, as proposed by the Mayor, is $558,936 or 2.3% more than the Mayor's proposed FY 2024-25 budget of $23,831,289.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 92.71 FTEs, which are 0.02 FTEs less than the 92.73 FTEs in the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $800,146 in FY 2025-26 are $154,000 or 16.1% less than FY 2024-25 estimated revenues of $954,146.

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

DEPARTMENT: BOS – BOARD OF SUPERVISORS

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Board of Supervisors	18,606,318	20,036,535	21,641,340	23,606,605	23,831,289
FTE Count	85.95	86.70	90.54	92.05	92.73

The Department's budget increased by $5,224,971 or 28.1% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 6.78 or 7.9% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $224,684 largely due to salary and benefit cost increases and expenses related to Assessment Appeals Board filings.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $558,936 largely due to salary and benefit cost increases.

DEPARTMENT: BOS – BOARD OF SUPERVISORS

Advertising Budget

The Department has $87,350 budgeted for advertising in FY 2023-24. This is entirely for print media.

The Mayor's proposed budget for the Department for FY 2024-25 includes $86,000 for advertising. This is entirely for print media.

The Department does not budget specifically for advertising in languages other than English. Outreach advertisements per SF Admin Code SEC. 2.81-2 are printed in English and in other languages including Chinese and Spanish. A list of contracts held by the Department for advertising is included as an attachment to this report.

Budget Reductions

The Department reports that the Mayor proposed $45,900 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: BOS – BOARD OF SUPERVISORS

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $10,000 in FY 2024-25. All of the $10,000 in recommended reductions are one-time savings. These reductions would still allow an increase of $214,684 or 0.9% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year's unexpended encumbrances of $7,543, for total General Fund savings of $17,543.

YEAR TWO: FY 2025-26

We do not have any recommended reductions to the proposed FY 2025-26 budget.

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

BOS - Board of Supervisors

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		BOS- Clerk of the Board													
	Other Current Expenses-Bdgt			$110,504	$100,504	$10,000	x	x			$110,504	$110,504	$0		
BOS-1		Reduce budgeted amount for Other Current Expenses-Budget to reflect actual need in FY 2024-25.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$10,000	$0	**$10,000**
Non-General Fund	$0	$0	**$0**
Total	**$10,000**	**$0**	**$10,000**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

BOS- Board of Supervisors

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000633975	2022	229018	10000	000001052	STAPLES BUSINESS ADVANTAGE	10003454	$2,460
0000633975	2022	229020	10000	000001052	STAPLES BUSINESS ADVANTAGE	10003456	$2,076
0000638810	2022	229020	10000	000002423	BLAISDELL'S BUSINESS PRODUCTS	10003456	$3,007
						Total	**$7,543**

BOS - Board of Supervisors
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229018	BOS Clerk Of The Board	10000	GF Annual Account Ctrl	10003454	BD Clerk of the Board	10000	Operating	581660 - GF-Chf-Youth Works	4,200	4,200	4,200	-	-	(4,200)	Youthworks Internship	The Board of Supervisors pays Children, Youth, and Their Families for Youthworks Interns who work in the Department but are paid through the Youthworks internship program.	The Youthworks Internship will be managed by Human Rights Commission and not Children Youth and Their Families going forward	The Board of Supervisors may have to pay HRC an unknown amount to continue to employ Youthworks Interns. The Department does not have funding for this cost in its budget.
207666	BOS Youth Commission	10000	GF Annual Account Ctrl	10003458	BD Youth Commission	10000	Operating	535520 Printing	2,800				800	(2,000)	Youth Commission	Youth Commission's general fund budget for printing the Youth Commissions' budget and policies priorities report on the status and unmet needs of San Francisco Youth.	On-going cut to Youth Commission's general fund budget for printing the Youth Commissions' budget and policies priorities report on the status and unmet needs of San Francisco Youth. This report is presented to the Mayor and the Board of Supervisors annually in accordance with the Commission's charter mandate to advise the Board and Mayor on policy impacting San Francisco Youth. This cut was approved by the Finance Committee on February 7, 2024.	These cuts will require the Youth Commission to cut back on community outreach and engagement events that help to recruit new Youth Commissioners and promote civic engagement of SF Youth in the San Francisco government particularly policies that affect SF Youth. In addition, these cuts will hinder the Youth Commission from achieving its charter mandate of collecting data on the unmet needs of SF Youth. This data is needed for the Youth Commission to advise the Mayor and the Board of Supervisors on Youth-
207666	BOS Youth Commission	10000	GF Annual Account Ctrl	10003458	BD Youth Commission	10000	Operating	535810 Advertising	1,350				-	(1,350)	Youth Commission	Youth Commission's general fund budget for advertising which pays for required notices.	On-going cut to Youth Commission's general fund budget for advertising which pays for required notices. This cut was approved by the Finance Committee on February 7, 2024	

BOS - Board of Supervisors
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
207666	BOS Youth Commission	10000	GF Annual Account Ctrl	10003458	BD Youth Commission	10000	Operating	546990 Food	6,350				1,000	(5,350)	Youth Commission	Youth Commission's general fund budget for light refreshments for outreach events with San Francisco Youth.	On-going cut to Youth Commission's general fund budget for light refreshments for outreach events with San Francisco Youth. The outreach events are held by the Youth Commission in accordance with the Commission's Charter mandate to obtain data on the unmet needs of San Francisco Youth. This cut was approved by the Finance Committee on February 7, 2024	related policy priorities.
229020	BOS Supervisors	10000	GF Annual Account Ctrl	10003456	BD Supervisors	10000	Operating	535000 Other Current Expenses - Bdgt	51,114				18,114	(33,000)	Board of Supervisors Legislative Expense Account	Each District Office has a Legislative Expense Account which is used only for official city business in support of a Supervisor's efforts to carry out his/her legislative agenda.	Cut of $3,000 from $8,000 to $5,000 to each District Office's Legislative Expense Account which is used only for official city business in support of a Supervisor's efforts to carry out his/her legislative agenda. The Finance Committee approved this cut on February 7, 2024.	The reduction to the legislative expense account is essentially a pay cut for each Supervisor.

4. Ad Campaigns

Name of Contractor	Type	Date of Execution	Date of Most Recent Renewal	Purpose of Contract	FY 23-24 Budget	FY 23-24 Expenditures	FY 24-25 Budget
DAILY JOURNAL CORPORATION	Clearinghouse for Newspapers	07/01/2018	09/18/2023	Printing of legally mandated notices and community and neighborhood outreach advertisements per SF Admin Code SEC. 2.81-2	87,350	81,047	86,000

CITY AND COUNTY OF SAN FRANCISCO

BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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

June 18, 2024

TO: Budget and Appropriations Committee

FROM: Budget and Legislative Analyst

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

Page

Descriptions for Departmental Budget Hearing, June 21, 2024 Meeting, 10:00 a.m.

CAT	City Attorney, Office of the	1
CRT	Superior Court	6
HRD	Human Resources, Department of	12
REG	Elections, Department of	18
MYR	Mayor, Office of the	28
CPC	Planning Department	35
DEM	Emergency Management, Department of	55
DPW	Public Works	64
PDR	Public Defender, Office of the	73
FIR	Fire Department	79
JUV	Juvenile Probation	85
ADP	Adult Probation	90
DPA	Police Accountability, Department of	97
SDA	Inspector General, Office of the	101
SHF	Sheriff's Department	108
DAT	District Attorney, Office of the	114
POL	Police Department	120
ETH	Ethics Commission	126

YEAR ONE: FY 2024-25

Budget Changes

The Department's $118,403,998 budget for FY 2024-25, as proposed by the Mayor, is $9,664,430 or 8.9% more than the original FY 2023-24 budget of $108,739,568.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 336.45 FTEs, which are 20.24 FTEs more than the 316.21 FTEs in the original FY 2023-24 budget. This represents a 6.4% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $83,051,245 in FY 2024-25 are $6,599,054 or 8.6% more than FY 2023-24 revenues of $76,452,191.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $120,260,187 budget for FY 2025-26, as proposed by the Mayor, is $1,856,189 or 1.6% more than the Mayor's proposed FY 2024-25 budget of $118,403,998.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 326.71 FTEs, which are 9.74 FTEs less than the 336.45 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 2.9% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $83,306,357 in FY 2025-26 are $255,112 or 0.3% more than FY 2024-25 estimated revenues of $83,051,245.

DEPARTMENT: CAT – CITY ATTORNEY

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
City Attorney	93,814,525	98,679,267	103,414,220	108,739,568	118,403,998
FTE Count	309.80	311.04	320.28	316.21	336.45

The Department's budget increased by $24,589,473 or 26.2% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 26.65 FTE or 8.6% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $9,664,430 largely due to new positions and increased demand for legal services from other departments. Of eight proposed new positions, the six positions funded through the General Fund are all tax-related positions and reflect an increased tax dispute workload following new voter-approved taxes in recent years.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $1,856,189 largely due to salary and benefit cost increases.

Advertising Budget

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

Budget Reductions

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

DEPARTMENT: CAT – CITY ATTORNEY

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $687,981 in FY 2024-25. Of the $687,981 in recommended reductions, $263,288 are ongoing savings and $424,693 are one-time savings. These reductions would still allow an increase of $8,976,449 or 8.3% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $14,115, for total General Fund savings of $438,808.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $272,945 in FY 2025-26. All of the $272,945 in recommended reductions are ongoing savings. These reductions would still allow an increase of $1,583,244 or 1.3% in the Department's FY 2025-26 budget.

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

CAT - City Attorney

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		CAT City Attorney													
CAT-1	0931 Manager III	1.00	0.00	$194,282	$0	$194,282			1.00	0.00	$201,171	$0	$201,171		
	Mandatory Fringe Benefits			$69,006	$0	$69,006					$71,774	$0	$71,774		
		Total Savings			*$263,288*				*Total Savings*			*$272,945*			
		Delete 1.00 FTE 0931 Manager III position, which has been vacant since 2019. The Department does not have a hiring plan for this position.							Ongoing savings.						
CAT-2	Litigation Expenses			$9,075,401	$8,930,263	$145,138	x	x							
		Reduce increase in spending on outside counsel. The Mayor's proposed FY 2024-25 budget increases funding for litigation expenses by $1,000,000 and also increases the Department's staffing levels by eight new positions, six of which will work to support tax litigation and two of which will work to support consumer and worker protection litigation. This increase in staffing should help reduce the need for outside counsel and litigation expenses, or at least constrain spending increases. This recommendation would still allow an increase of $800,000 over the FY 2023-24 original outside counsel budget and would allow an overall outside counsel budget of $10,269,123 including litigation expenses and legal fees.							One-time savings.						
CAT-3	Training - Budget			$90,000	$70,000	$20,000	x	x							
	Training - Budget			$21,600	$19,600	$2,000	x	x							
		Total Savings			*$22,000*										
		Reduce training budget. The Department spent less than $70,000 on training in FY 2022-23, and as of June 3, 2024 has spent only $44,000 on training, of a total revised budget of $134,000 in both years.							One-time savings.						
CAT-4	Attrition Savings			($3,280,261)	($3,464,674)	$184,413	x	x							
	Mandatory Fringe Benefits			($1,301,015)	($1,374,157)	$73,142	x	x							
		Total Savings			*$257,555*				*Total Savings*			*$0*			
		Increase attrition savings to reflect more realistic hiring times for new positions. This recommendation reflects the amount of total savings that can be achieved by funding one new 8151 Claims Investigator position at 0.79 FTE instead of 1.0 FTE, funding one of the new 8177 Attorney positions at 0.5 FTE instead of 0.79 FTE, funding one of the new 8177 Attorney positions at 0.79 FTE instead of 1.0 FTE, and funding the new 1458 Legal Secretary I position at 0.5 FTE instead of 0.79 FTE.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$424,693	$0	**$424,693**
Non-General Fund	$0	$263,288	**$263,288**
Total	**$424,693**	**$263,288**	**$687,981**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$272,945	**$272,945**
Total	**$0**	**$272,945**	**$272,945**

GF = General Fund
1T = One Time

CAT - City Attorney

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000566163	2021	229042	10000	000004033	INSIGHT PUBLIC SECTOR INC	10001638	$463
0000626414	2022	229042	10000	00000232C	CDW GOVERNMENT LLC	10001638	$1,584
0000626414	2022	229042	10000	00000232C	CDW GOVERNMENT LLC	10001638	$1,856
0000626414	2022	229042	10000	00000232C	CDW GOVERNMENT LLC	10001638	$6,316
0000626414	2022	229042	10000	00000232C	CDW GOVERNMENT LLC	10001638	$223
0000626414	2022	229042	10000	00000232C	CDW GOVERNMENT LLC	10001638	$1,768
0000626414	2022	229042	10000	00000232C	CDW GOVERNMENT LLC	10001638	$66
0000662116	2022	229042	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001638	$1,841
						Total	**$14,115**

YEAR ONE: FY 2024-25

Budget Changes

The Department's $32,981,944 budget for FY 2024-25, as proposed by the Mayor, is $200,000 or 0.6% more than the original FY 2023-24 budget of $32,781,944.

Revenue Changes

The Department's revenues of $32,981,944 in FY 2024-25 are $200,000 or 0.6% more than FY 2023-24 revenues of $32,781,944.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $33,230,508 budget for FY 2025-26, as proposed by the Mayor, is $248,564 or 0.8% more than the Mayor's proposed FY 2024-25 budget of $32,981,944.

Revenue Changes

The Department's revenues of $33,230,508 in FY 2025-26 are $248,564 or 0.8% more than FY 2024-25 estimated revenues of $32,981,944.

DEPARTMENT: CRT – SUPERIOR COURT

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Superior Court	36,265,797	33,463,253	33,363,253	32,781,944	32,981,944
FTE Count	-	-	-	-	-

The Department's budget decreased by $3,283,853 or 9.1% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $200,000 largely due to increases in the Indigent Defense Program (IDA) budget.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $248,564 largely due to slight increases in the Indigent Defense Program (IDA) budget.

DEPARTMENT: CRT – SUPERIOR COURT

Advertising Budget

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

Budget Reductions

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

DEPARTMENT: CRT – SUPERIOR COURT

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $25,000 in FY 2024-25. Of the $25,000 in recommended reductions, all are ongoing savings. These reductions would still allow an increase of $175,000 or 0.5% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $13,597, for total General Fund savings of $38,597.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $25,000 in FY 2025-26. Of the $25,000 in recommended reductions, all are ongoing savings. These reductions would still allow an increase of $223,564 or 0.7% in the Department's FY 2025-26 budget.

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

CRT - Superior Court

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Superior Court													
CRT-1	Other Fees			$8,752,297	$8,727,297	$25,000	x				$9,000,861	$8,975,861	$25,000	x	
		Reduce funding for the Indigent Defense Program to reflect expected Department expenditures and actual need.							Ongoing savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$25,000	**$25,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$25,000**	**$25,000**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$25,000	**$25,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$25,000**	**$25,000**

GF = General Fund
1T = One Time

CRT - Superior Court

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000220545	2018	229259	10000	000001365	PACIFIC GAS & ELECTRIC CO	10001769	$784
0000350552	2019	229259	10000	000001241	RECOLOGY GOLDEN GATE	10001769	$527
0000452202	2020	229259	10000	000001885	HETCH HETCHY WATER AND POWER	10001769	$871
0000545770	2021	229259	10000	000000315	PACIFIC GAS & ELECTRIC CO	10001769	$1,112
0000545776	2021	229259	10000	000001241	RECOLOGY GOLDEN GATE	10001769	$1,358
0000652118	2022	229259	10000	000000315	PACIFIC GAS & ELECTRIC CO	10001769	$6,482
0000652118	2022	229259	10000	000000315	PACIFIC GAS & ELECTRIC CO	10001769	$1,642
0000652121	2022	229259	10000	000001241	RECOLOGY GOLDEN GATE	10001769	$820
						Total	**$13,597**

YEAR ONE: FY 2024-25

Budget Changes

The Department's $157,621,799 budget for FY 2024-25, as proposed by the Mayor, is $6,861,942 or 4.6% more than the original FY 2023-24 budget of $150,759,857.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 201.79 FTEs, which are 3.68 FTEs less than the 205.47 FTEs in the original FY 2023-24 budget. This represents a 1.8% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $142,454,583 in FY 2024-25 are $11,704,617 or 9% more than FY 2023-24 revenues of $2,531,401.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $160,462,062 budget for FY 2025-26, as proposed by the Mayor, is $2,840,263 or 1.8% more than the Mayor's proposed FY 2024-25 budget of $157,621,799.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 202.21 FTEs, which are 0.42 FTEs more than the 201.79 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.2% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $144,985,991 in FY 2025-26 are $2,531,408 or 1.8% more than FY 2024-25 estimated revenues of $142,454,583.

DEPARTMENT: HRD – HUMAN RESOURCES

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Department of Human Resources	108,030,770	118,046,396	142,684,526	150,759,857	157,621,799
FTE Count	177.28	203.17	193.18	205.47	201.79

The Department's budget increased by $49,591,029 or 45.9% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 24.51 or 13.8% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $6,861,942 largely due to increased costs incurred from the Department negotiating labor agreements, increases to salaries and benefits, and the Department hosting the San Francisco Fellows program.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $2,840,263 largely due to sustained costs associated with negotiating labor agreements and increases to salaries and benefits.

DEPARTMENT: HRD – HUMAN RESOURCES

Advertising Budget

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

Budget Reductions

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

DEPARTMENT: HRD – HUMAN RESOURCES

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $229,369 in FY 2024-25. Of the $229,369 in recommended reductions, $59,758 are ongoing savings and $169,611 are one-time savings. These reductions would still allow an increase of $6,632,573 or 4.4% in the Department's FY 2024-25 budget.

Our policy recommendations total $720,000 in FY 2024-25, all of which are one-time savings.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $60,606 in FY 2025-26. All of the $60,606 in recommended reductions are ongoing savings. These reductions would still allow an increase of $2,779,567 or 1.8% in the Department's FY 2025-26 budget.

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

HRD - Human Resources

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		HRD Administration													
	Prof & Specialized Svcs-Bdgt			$60,000	$20,000	$40,000	X				$60,000	$20,000	$40,000	X	
HRD-1		Reduce the budget for Professional & Specialized Services to $20,000 to account for historical underspending in FY 2022-23 and FY 2023-24. The Department reports this account is used to fund operational costs in the Administration division including Comcast, ergonomic assessments, shredder services, and parking garage fees. However, other accounts under the 5210 spending authority have been sufficient to cover these expenditures over the last two fiscal years without having to spend from the Professional & Specialized Services line item. Given year-end underspending of 37 percent in FY 23 and current-year underspending of 27 percent as of June 2024 in 5210 Non Personnel Services, the Budget and Legislative Analyst believes the division can comfortably sustain a $40,000 decrease to its budget.							Ongoing savings.						
		HRD Workforce Development													
	Materials & Supplies-Budget			$42,581	$37,581	$5,000	X				$42,581	$37,581	$5,000	X	
HRD-2		Reduce Materials & Supplies-Budget by $5,000 to account for unspent funds in Workforce Development's 5400 account authority in FY 2022-23 and FY 2023-24.							Ongoing savings.						
HRD-3	0923 Manager II	1.00	0.00	$180,166	$0	$180,166	X				$186,554	$0	$186,554	X	
	Mandatory Fringe Benefits			$66,620	$0	$66,620	X				$69,379	$0	$69,379	X	
	0922 Manager I	0.00	1.00	$0	$167,812	($167,812)	X				$0	$173,763	($173,763)	X	
	Mandatory Fringe Benefits			$0	$64,216	($64,216)	X				$0	$66,564	($66,564)	X	
	Attrition Savings			($99,957)	($141,910)	$41,953	X	X					$0		
	Mandatory Fringe Benefits			($39,545)	($55,599)	$16,054	X	X					$0		
		Total Savings			*$72,765*				*Total Savings*			*$15,606*			
		Downward substitute 1.00 FTE vacant 0923 Manager II to 1.00 FTE 0922 Manager I and increase attrition savings to account for three months of a hiring delay. The position will be responsible for operating the Department's new Career Center, which houses the City's fingerprinting operations and will provide career counseling services to employees Citywide.							Ongoing savings due to downward substitution.						
		HRD Equal Employment Opportunity													
HRD-4	Attrition Savings			($145,087)	($226,557)	$81,470	X	X					$0		
	Mandatory Fringe Benefits			($57,541)	($87,675)	$30,134	X	X					$0		
		Total Savings			*$111,604*				*Total Savings*			*$0*			
		Increase Attrition Savings by 0.75 FTE for vacant 1233 Equal Employment Opportunity Programs Specialist due to pending Request to Fills (RTFs).							One-time savings.						

GF = General Fund
1T = One Time

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

HRD - Human Resources

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

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$169,611	$59,758	**$229,369**
Non-General Fund	$0	$0	**$0**
Total	**$169,611**	**$59,758**	**$229,369**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$60,606	**$60,606**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$60,606**	**$60,606**

Policy Recommendations

		HRD Workforce Development													
	Programmatic Projects-Budget			$4,200,000	$3,480,000	$720,000	X	X					$0		
HRD-5		SF Fellows Program: The Mayor's proposed budget increases the programmatic projects budget in the Workforce Development division by $720,000 to fund 6 additional 1801 Analyst Trainee positions for the SF Fellows program. The Department reports that the Fellows program is designed to build internal talent, promote equity and diversity, and generate recruitment cost savings to Departments of up to 18 percent relative to external hires as the goal of the program is to transition Fellows to full-time employment with the City at the conclusion of their fellowship. If approved, the SF Fellows program would increase from 29 to 35 trainees for FY 2024-2025. The program has grown by 11 fellows in the last five years. The City is anticipating a hiring slowdown over the next two fiscal years, which will likely impact the ability for the SF Fellows program to meet its goal of placing Fellows into full-time City employment. Given the forecasted economic conditions, the Budget and Legislative Analyst considers approval of this item to be a policy decision for the Board of Supervisors.							One-time savings.						

FY 2024-25
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$720,000	$0	$720,000
Non-General Fund	$0	$0	**$0**
Total	**$720,000**	**$0**	**$720,000**

FY 2025-26
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

YEAR ONE: FY 2024-25

Budget Changes

The Department's $25,894,099 budget for FY 2024-25, as proposed by the Mayor, is $2,951,150 or 12.9% more than the original FY 2023-24 budget of $22,942,949.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 58.30 FTEs, which are 3.19 FTEs more than the 55.11 FTEs in the original FY 2023-24 budget. This represents a 5.8% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $1,108,909 in FY 2024-25 are $814,680 or 276.9% more than FY 2023-24 revenues of $294,229.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $22,955,398 budget for FY 2025-26, as proposed by the Mayor, is $2,938,701 or 11.3% less than the Mayor's proposed FY 2024-25 budget of $25,894,099.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 55.58 FTEs, which are 2.72 FTEs less than the 58.30 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 4.7% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $127,248 in FY 2025-26 are $981,661 or 88.5% less than FY 2024-25 estimated revenues of $1,108,909.

DEPARTMENT: REG – ELECTIONS

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Department of Elections	24,388,329	30,671,997	23,306,278	22,942,949	25,894,099
FTE Count	61.20	79.95	58.42	55.11	58.30

The Department's budget increased by $1,505,770 or 6.2% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 2.90 or 4.7% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $2,951,150 largely due to one-time costs and hiring temporary staff related to the upcoming November 2024 Consolidated General Election.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $2,938,701 largely due to decreases to election-related costs and staffing, as only one primary election will take place over the fiscal year.

DEPARTMENT: REG – ELECTIONS

Advertising Budget

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

Budget Reductions

The Department reports that the Mayor proposed $307,458 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: REG – ELECTIONS

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $221,964 in FY 2024-25. Of the $221,964 in recommended reductions, $108,650 are ongoing savings and $113,314 are one-time savings. These reductions would still allow an increase of $2,729,186 or 11.9% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $5,183, for total General Fund savings of $227,147.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $108,650 in FY 2025-26. All of the $108,650 in recommended reductions are ongoing savings.

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

REG - Elections

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
REG-1		**Elections Services**													
	Overtime - Miscellaneous			$981,382	$932,313	$49,069	X	X					$0		
	Mandatory Fringe Benefits			$84,890	$80,646	$4,245	X	X					$0		
		Total Savings			*$53,314*				*Total Savings*			*$0*			
		Reduce proposed overtime budget in Elections Services by 5% to align with projected needs. The Mayor's proposed budget includes $1.06 million in overtime salaries and benefits to support the November 2024 election in FY 2024-25. The Department did not provide a sufficient estimation of overtime hours. A significant underspending of 70% in FY 2022-23 and 15% in FY 2023-24 suggests the Division is overestimating need. This recommendation will generate $53,314 in General Fund savings while still maintaining a sufficient margin for the Department to address unforeseen issues with their ballot processing machines given the larger 8-card ballots this Fall.							One-time savings.						
REG-2	Temporary-Miscellaneous			$3,216,330	$3,116,330	$100,000	X				$3,216,330	$3,116,330	$100,000	X	
	Mandatory Fringe Benefits			$278,213	$269,563	$8,650	X				$278,213	$269,563	$8,650	X	
		Total Savings			*$108,650*				*Total Savings*			*$108,650*			
		Reduce Temporary salaries and associated mandatory fringe benefits by $108,650 to reflect the Department's projected expenditures.							Ongoing savings.						
REG-3	CBO Services-Budget			$100,000	$40,000	$60,000	X	X					$0		
		Reduce proposed one-time increase of $60,000 to the CBO Services budget. The Department is currently soliciting responses to a Request for Proposals to issue grants related to voter outreach and education in advance of the November 2024 election but does not expect to spend down the full $200,000 allotted for this purpose. This recommendation still allows the Department $140,000 to expend in ongoing funds.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$113,314	$108,650	**$221,964**
Non-General Fund	$0	$0	**$0**
Total	**$113,314**	**$108,650**	**$221,964**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$108,650	**$108,650**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$108,650**	**$108,650**

GF = General Fund
1T = One Time

REG - Elections

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000172934	2018	232302	10000	000001624	LINDA KITTLITZ & ASSOC	10026787	$101
0000180320	2018	232302	10000	000001887	HERC RENTALS INC	10026787	$90
0000214953	2018	232302	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026787	$18
0000225267	2018	232302	10000	000001887	HERC RENTALS INC	10026787	$78
0000416862	2020	232302	10000	000001187	RUNBECK ELECTION SERVICES INC	10026787	$367
0000463766	2020	232302	10000	000002487	AUTUMN PRESS INC	10026787	$1,907
0000464765	2020	232302	10000	000002314	CENTER HARDWARE CO INC	10026787	$94
0000464765	2020	232302	10000	000002314	CENTER HARDWARE CO INC	10026787	$2,377
0000657022	2022	232302	10000	000003900	Kultivate Labs	10026787	$150
						Total	**$5,183**

REG - Elections, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	515030	27781	27781			23398	22375	RetireeHlthCare-CityMatchPropC	Fringe Benefits	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	515710	339500	339500			378738	368690	Dependent Coverage	Fringe Benefits	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	519110	15153	15153			16881	16455	Flexible Benefit Package	Fringe Benefits	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	527990	3085100	2917812			3085100	2900000	Other Professional Services	Translation Services	Budget Savings	This reduction to professional services funding reflects new savings in the production of official election materials. More specifically, the Department is leveraging the skills and experience of its own personnel to complete some services that were previously contracted out (i.e., translation, production of the digital Voter Information Pamphlet).

REG - Elections, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	528110	27000	27000			27000	20000	Security	Security Services at SFUSD Polling Place sites	Budget Savings	This reduction will necessitate the Department to increase the number of poll workers assigned to support voters whose polling places are located in schools.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	531210	250795	257992			250795	220000	Vehicle Rental		Budget Savings	The Department to reduce the number of days vehicles are rented.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	549250	90000	47049			0	-50000	Minor Data Processing Equipmnt	Computers, Laptops, and Monitors	Budget Savings	The Department plans to not upgrade any computers, laptops, and monitors in FY25.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	549500	58181	145908			52363	43000	Office Supply-Citywide Contrac	Office Supplies and Polling Place supplies	Budget Savings	The Department intends to reuse as many supplies as possible when supplying polling places in the upcoming elections.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581015	7894	7894			6611	3084	Human Resources Modernizatio n	Interdepartmental services	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581016	1752	1752			1796	1065	Diversity Equity Inclusion	Interdepartmental services	Mayoral policy decision	No impact

REG - Elections, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581051	13749	13749			16302	14499	GF-PUC-Light Heat & Power	Interdepartmental services	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581170	40190	40190			47241	37849	GF-Risk Management Svcs (AAO)	Interdepartmental services	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581210	184350	184350			199663	150450	DT Technology Infrastructure	Interdepartmental services	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581280	12184	12184			12184	11850	DT SFGov TV Services	Interdepartmental services	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581325	50346	50346			50346	39762	DT Enterprise Tech Contracts	Interdepartmental services	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581360	149333	149333			137629	86927	DT Telecommunications Services	Interdepartmental services	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581430	28878	28878			29120	15439	GF-HR-Equal Emplymnt Opportuni	Interdepartmental services	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581470	280689	280689			280689	12267	GF-HR-EMPLOYMENTSERVICES	Interdepartmental services	Mayoral policy decision	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581660	25200	25200			25200	0	GF-Chf-Youth Works	Interdepartmental services	Mayoral policy decision	This reduction will reduce the Department's ability to offer professional development opportunities to youth.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581710	60177	60177			60206	26822	Is-Purch-Centrl Shop-AutoMaint	Interdepartmental services	Mayoral policy decision	No impact, fewer needs expected.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581740	15110	15110			15038	5278	Is-Purch-Centrl Shop-FuelStock	Interdepartmental services	Mayoral policy decision	No impact, fewer needs expected.
246641	REG Elections-Commission	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	515030	194	194			148	143	RetireeHlthCare-CityMatchPropC	Fringe Benefits	Mayoral policy decision	No impact

REG - Elections, Department of
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
246641	REG Elections	10000	GF Annual A	10026787	RG Elections	10000	Operating	515710	5133	5133			5694	5534	Dependent Co	Fringe Benefits	Mayoral policy decision	No impact
246641	REG Elections	10000	GF Annual A	10026787	RG Elections	10000	Operating	516010	555	555			515	514	Dental Coverag	Fringe Benefits	Mayoral policy decision	No impact

YEAR ONE: FY 2024-25

Budget Changes

The Department's $203,137,472 budget for FY 2024-25, as proposed by the Mayor, is $2,091,520 or 1.0% more than the original FY 2023-24 budget of $201,045,952.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 80.83 FTEs, which are 2.15 FTEs less than the 82.98 FTEs in the original FY 2023-24 budget. This represents a 2.6% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $82,520,262 in FY 2024-25 are $15,793,169 or 23.7% more than FY 2023-24 revenues of $66,727,093.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $234,553,425 budget for FY 2025-26, as proposed by the Mayor, is $31,415,953 or 15.5% more than the Mayor's proposed FY 2024-25 budget of $203,137,472.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 82.17 FTEs, which are 1.34 FTEs more than the 80.83 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 1.7% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $105,679,354 in FY 2025-26 are $23,159,092 or 28.1% more than FY 2024-25 estimated revenues of $82,520,262.

DEPARTMENT: MYR – MAYOR

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Mayor	206,307,156	267,515,812	220,050,882	201,045,952	203,137,472
FTE Count	76.06	81.11	82.15	82.98	80.83

The Department's budget decreased by $3,169,684 or 1.5% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 4.77 or 6.3% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $2,091,520 largely due to increases in debt service costs for affordable housing development.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $31,415,953 largely due to increases in housing and community investments.

DEPARTMENT: MYR – MAYOR

Advertising Budget

The Department does not budget for advertising but in FY 2023-24, the Department spent $7,947 in federal grant funds on required environmental review noticing, and $3,230 in federal grant funds on noticing for public meetings and comments. Of the $3,230, $1,408 was for noticing in languages other than English.

Small Sites Projects and Funding

The Mayor's Office of Housing and Community Development closed funding or anticipates closing funding on 12 small sites projects in FY 2023-24. Funding for these projects totaled $64.6 million.

The Mayor's Office of Housing and Community Development plans to close funding on five small sites projects in FY 2024-25. Funding for these projects totals $72.9 million.

Details of projects and funding sources are shown in the Attachment.

DEPARTMENT: MYR – MAYOR

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $643,549 in FY 2024-25. Of the $643,549 in recommended reductions, $84,899 are ongoing savings and $558,650 are one-time savings. These reductions would still allow an increase of $1,447,971 or 0.7% in the Department's FY 2024-25 budget.

We also included a policy consideration, MYR-5, for the deletion of a vacant Mayoral Staff VII position, which supported some of the work of the Office of Victim Services and broader police alternatives work being led and facilitated by the Mayor's Office in collaboration with other departments and for which the incumbent was reassigned to the Office of Victim and Witness Services. If the Board of Supervisors decides to delete this position, it would result in an additional $149,388 in General Fund savings in FY 2024-25.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $84,942 in FY 2025-26, which are ongoing savings. These reductions would still allow an increase of $31,331,011 or 15.4% in the Department's FY 2025-26 budget.

If the Board were to delete the vacant Mayoral Staff VII position identified under policy considerations (MYR-5), it would result in an additional $155,067 in ongoing General Fund savings.

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

MYR - Mayor

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
MYR-1		**Mayor**													
	Mayoral Staff II			$72,551	$0	$72,551	x				$75,124	$0	$75,124	x	
	Mandatory Fringe Benefits			$41,699	$0	$41,699	x				$43,703	$0	$43,703	x	
	Attrition Savings			($84,384)	($63,384)	($21,000)	x				($84,384)	($60,250)	($24,134)	x	
	Mandatory Fringe Benefits			($33,558)	($25,207)	($8,351)	x				($34,095)	($24,344)	($9,751)	x	
		Total Savings			*$84,899*				*Total Savings*			*$84,942*			
		Delete vacant position that the Department does not plan to hire.							Ongoing savings.						
MYR -2	Strategic Grant FY 22			$150,000	$0	$150,000	x	x				$0	$0		
		Delete $150,000 for the Strategic Grant FY 22. These funds serve as matching funds to annual private grant funding of $150,000. According to budget system documents, $150,000 was budgeted in each of the past three fiscal years (totaling $450,000), of which less than $50,000 was spent as of June 3, 2024. This recommendation will still allow the Department to use unspent funds carried forward from prior years in FY 2024-25 to match the grant funds.													
MYR-3	Temporary Salaries			$787,176	$687,176	$100,000	x	x							
	Mandatory Fringe Benefits			$68,091	$59,441	$8,650	x	x							
		Total Savings			*$108,650*				*Total Savings*			*$0*			
		Decrease the budget for Temporary Salaries for the Low-Income Capacity Building project. This project, which supports salary and other costs for the San Francisco Housing Authority, has a total budget of $1.65 million in FY 2024-25, including $855,287 budgeted for Temporary salaries and benefits and $800,000 budgeted as a Programmatic Project . We project a year-end surplus in FY 2023-24; this recommendation accounts for the level of spending estimated in FY 2024-25.													
MYR- 4	Programmatic Project			$1,308,089	$1,008,089	$300,000	x	x					$0		
		Decrease the budget for the Programmatic Project for Hope SF staff and other costs, based on projected expenditures. The Board of Supervisors approved a one-time reduction of $300,000 in FY 2023-24, from $1.3 million to $1.0 million, based on projected expenditures. This recommendation would continue the one-time reduction of $300,000 for one more year based on expected spending in FY 2024-25.													

GF = General Fund
1T = One Time

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

MYR - Mayor

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
MYR-5		**Mayor's Office**													
	Mayoral Staff VII	1.00	0.00	$100,996	$0	$100,996	x		1.00	0.00	$104,577	$0	$104,577	x	
	Mandatory Fringe Benefits			$48,392	$0	$48,392	x				$50,490	$0	$50,490	x	
		Total Savings			*$149,388*				*Total Savings*			$155,067			
		Deletion of a vacant Mayoral Staff VII position is a policy consideration for the Board of Supervisors. This position supported some of the work of the Office of Victim Services and broader police alternatives work being led and facilitated by the Mayor's Office in collaboration with other departments. The incumbent in this position was reassigned to the Office of Victim and Witness Rights. Deletion of this position would result in $149,388 in General Fund savings, but would reduce the capacity of the Mayor's Office to carry out its policy responsibilities.							Ongoing General Fund savings of $155,067 would be realized in FY 2025-26 if this position is deleted.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$558,650	$84,899	**$643,549**
Non-General Fund	$0	$0	**$0**
Total	**$558,650**	**$84,899**	**$643,549**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$84,942	**$84,942**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$84,942**	**$84,942**

Policy Considerations

FY 2024-25
Total Policy Considerations

	One-Time	Ongoing	Total
General Fund	$0	$149,388	$149,388
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$149,388**	**$149,388**

FY 2025-26
Total Policy Considerations

	One-Time	Ongoing	Total
General Fund	$0	$155,067	$155,067
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$155,067**	**$155,067**

GF = General Fund
1T = One Time

					HTF Small Sites	Inclusionary Small Sites	JHL Small Sites	Central SOMA Small Sites	Condo Conv Small Sites	Housing Stability Fund	AAU	2019 GO Bond	2024 GO Bond	EN Mission	EN SOMA	DNPF - 1 Mile of 50 1st St	ERAF
				Existing Balances from 2022-23	**5,800,000**	**3,800,000**	**851,305**	**0**	**1,500,000**	**35,638,127**	**14,235,550**	**19,839,095**	**0**	**1,900,000**	**5,400,000**	**4,280,000**	**2,021,344**
				Expected New Funds for 2023-24	**3,000,000**	**149,679**	**0**	**0**	**0**	**0**	**2,443,990**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
				Total Available	**8,800,000**	**3,949,679**	**851,305**	**0**	**1,500,000**	**35,638,127**	**16,679,540**	**19,839,095**	**0**	**1,900,000**	**5,400,000**	**4,280,000**	**3,021,344**
Project Name	**Fiscal Year**	**New Since June 2023?**	**Actual (or Anticipated) Loan Closing Date**	**Total**													
2676 Folsom Street	2023-24		7/24/23	3,770,000		370,000						3,400,000					
139 Dore Street	2023-24		8/24/23	6,016,341								3,994,997					2,021,344
1130 Filbert	2023-24		9/15/23	2,139,714						2,139,714							
2976 23rd (SFCLT Refi)	2023-24	Y	9/29/23	1,418,000		480,000						938,000					
566 Natoma Street	2023-24		11/14/23	2,900,000													
3975 24th Street	2023-24	Y	1/24/24	3,055,000						3,055,000							
300 Ocean Avenue	2023-24		3/8/24	3,697,000		697,000				3,000,000							
528 Natoma Street	2023-24		6/14/24	3,027,588											3,027,588		
375 14th Street	2023-24		6/2/24	5,700,000	1,310,000							4,390,000					
936 Geary Boulevard	2023-24		5/31/24	7,200,000		1,200,000						1,720,000				4,280,000	
2198 Cayuga	2023-24		6/20/24	3,111,000						3,111,000							
1005 Powell Street	2023-24		6/20/24	20,900,000						4,220,460	16,679,540						
Contingency	2023-24			1,644,146						1,033,146		611,000					
TOTAL USES				**64,578,789**	**1,310,000**	**2,747,000**	**0**	**0**	**0**	**16,559,320**	**16,679,540**	**15,053,997**	**0**	**0**	**3,027,588**	**4,280,000**	**2,021,344**
TOTAL SOURCES				**106,859,090**	**8,800,000**	**3,949,679**	**851,305**	**0**	**1,500,000**	**35,638,127**	**16,679,540**	**19,839,095**	**0**	**1,900,000**	**5,400,000**	**4,280,000**	**3,021,344**
Balance of Funds Carried Forward				**42,280,301**	**7,490,000**	**1,202,679**	**851,305**	**0**	**1,500,000**	**19,078,807**	**0**	**4,785,098**	**0**	**1,900,000**	**2,372,412**	**0**	**1,000,000**

					HTF Small Sites	Inclusionary Small Sites	JHL Small Sites	Central SOMA Small Sites	Condo Conv Small Sites	Housing Stability Fund	AAU	2019 GO Bond	2024 GO Bond	EN Mission	EN SOMA	DNPF - 1 Mile of 50 1st St	ERAF
				Existing Balances from 2023-24	**7,490,000**	**1,202,679**	**851,305**	**0**	**1,500,000**	**19,078,807**	**0**	**4,785,098**	**0**	**1,900,000**	**2,372,412**	**0**	**1,000,000**
				Expected New Funds for 2024-25	**3,000,000**	**2,640,352**	**0**	**257,681**	**0**	**0**	**0**	**0**	**30,000,000**	**0**	**0**	**0**	**0**
				Total Available	**10,490,000**	**3,843,031**	**851,305**	**257,681**	**1,500,000**	**19,078,807**	**0**	**4,785,098**	**30,000,000**	**1,900,000**	**2,372,412**	**0**	**1,000,000**
Project Name	**Fiscal Year**	**New Since June 2023?**	**Actual (or Anticipated) Loan**	**Total**													
2425 Post	2024-25		7/11/24	3,250,000	300,000					2,950,000							
2901 16th Street	2024-25	Y	8/29/24	28,799,782	7,190,000	1,202,679	851,305		1,500,000	13,063,697		3,092,101		1,900,000			
757 Sutter Street	2024-25	Y	8/29/24	8,000,000	3,000,000	241,893				3,065,110		1,692,997					
70-80 Terra Vista	2024-25	Y	11/15/24	23,200,000		2,398,459							19,801,541				1,000,000
3900 3rd Street	2024-25	Y	6/1/25	3,000,000									3,000,000				
Contingency	2024-25			6,624,978									6,624,978				
TOTAL USES				**72,874,760**	**10,490,000**	**3,843,031**	**851,305**	**0**	**1,500,000**	**19,078,807**	**0**	**4,785,098**	**29,426,519**	**1,900,000**	**0**	**0**	**1,000,000**
TOTAL SOURCES				**78,178,334**	**10,490,000**	**3,843,031**	**851,305**	**257,681**	**1,500,000**	**19,078,807**	**0**	**4,785,098**	**30,000,000**	**1,900,000**	**2,372,412**	**0**	**1,000,000**
Balance of Funds Carried Forward				**5,303,574**	**0**	**0**	**0**	**257,681**	**0**	**0**	**0**	**0**	**573,481**	**0**	**2,372,412**	**0**	**0**

YEAR ONE: FY 2024-25

Budget Changes

The Department's $55,381,261 budget for FY 2024-25, as proposed by the Mayor, is $3,316,573 or 5.7% less than the original FY 2023-24 budget of $58,697,834.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 169.63 FTEs, which are 16.57 FTEs less than the 186.20 FTEs in the original FY 2023-24 budget. This represents an 8.9% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $47,770,774 in FY 2024-25 are $321,100 or 0.7% more than FY 2023-24 revenues of $47,449,674.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $56,461,530 budget for FY 2025-26, as proposed by the Mayor, is $1,080,269 or 2% more than the Mayor's proposed FY 2024-25 budget of $55,381,261.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 168.41 FTEs, which are 1.22 FTEs less than the 169.63 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.7% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $47,097,551 in FY 2025-26 are $673,223 or 1.4% less than FY 2024-25 estimated revenues of $47,770,774.

DEPARTMENT: CPC – CITY PLANNING

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
City Planning Department	60,446,114	61,977,580	63,929,433	58,697,834	55,381,261
FTE Count	217.29	207.41	200.39	186.20	169.63

The Department's budget decreased by $5,064,853 or 8.4% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 47.66 or 21.9% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $3,316,573 largely due to deleting vacant positions, as Planning cases and building permits continue to trend downwards relative to prior years.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $1,080,269 largely due to increases in salary and benefit costs.

DEPARTMENT: CPC – CITY PLANNING

Advertising Budget

The Department has $80,000 budgeted for advertising in FY 2023-24. All of the $80,000 is budgeted for print media.

The Mayor's proposed budget for the Department for FY 2024-25 includes $80,000 for advertising. All of the $80,000 is budgeted for print media.

The Department's FY 2023-24 budget includes $80,000 for advertising in languages other than English. The Mayor's proposed budget for the Department for FY 2024-25 includes $80,000 for advertising in languages other than English.

Budget Reductions

The Department reports that the Mayor proposed $7,817,634 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: CPC – CITY PLANNING

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $60,725 in FY 2024-25. The $60,725 in recommended reductions consists of $320,976 in ongoing savings and a one-time revenue reduction of $260,251.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $462, for total General Fund savings of $61,187.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $326,934 in FY 2025-26. All of the $326,934 in recommended reductions are ongoing savings. These reductions would still allow an increase of $753,335 or 1.4% in the Department's FY 2025-26 budget.

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

CPC - City Planning

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		CPC Administration													
CPC-1	Minor Furnishings			$65,007	$25,007	$40,000	X				$65,007	$25,007	$40,000	X	
		Reduce budgeted amount for Minor Furnishings by $40,000 to reflect actual and projected spending from FY 2022-23 and FY 2023-24.							Ongoing savings.						
CPC-2	Food			$27,360	$12,360	$15,000	X				$27,360	$12,360	$15,000	X	
		Reduce budgeted amount for Food by $15,000 to reflect actual and projected spending from FY 2022-23 and FY 2023-24.							Ongoing savings.						
CPC-3	1051 IS Business Analyst-Assistant	1.00	0.00	$118,688	$0	$118,688	X		1.00	0.00	$122,897	$0	$122,897	X	
	Mandatory Fringe Benefits			$47,288	$0	$47,288	X				$49,037	$0.00	$49,037	X	
	1051 IS Business Analyst-Assistant	0.00	1.00	$0	$118,688	($118,688)			0.00	1.00	$0	$122,897.00	($122,897)		
	Mandatory Fringe Benefits			$0	$47,288	($47,288)					$0	$49,037.00	($49,037)		
	Attrition Savings			($2)	($118,690)	$118,688					($3)	($122,900.00)	$122,897		
	Mandatory Fringe Benefits			($1)	($47,289)	$47,288					($1)	($49,038.00)	$49,037		
		Total Savings			*$165,976*				*Total Savings*			*$171,934*			
		Deny the proposed transfer of the 1.00 FTE 1051 IS Business Analyst-Assistant from the Special Revenue Code Enforcement Fund to the General Fund. Increase attrition savings and associated mandatory fringe benefits to offset the increase to expenditures in Fund 16956.							Ongoing General Fund savings.						

GF = General Fund
1T = One Time

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

CPC - City Planning

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		CPC Community Equity													
	Exp Rec Fr Human Rights (AAO)			($260,251)	$0	($260,251)	X	X					$0		
CPC-4		Eliminate one-time work order with the Human Rights Commission. This work order is intended to pay for 1.00 FTE 0931 Manager III position paid by City Planning for a staff member who has been assigned to the Human Rights Commission since the Spring of 2023 to work on Citywide equity plans. Previously, City Planning has been reimbursed through surplus work order capacity and processed administratively during the year. The Budget and Legislative Analyst recommends the Board of Supervisors eliminate this proposed work order and request the Department to work with the Mayor's Office to develop a solution that is in alignment with Civil Service Rules. If the Board of Supervisors accepts this recommendation, they must also approve recommendation HRC-6 and the net General Fund impact will be zero.							One-time savings.						
	Prof & Specialized Svcs-Bdgt			$550,000	$450,000	$100,000	X				$550,000	$450,000	$100,000	X	
CPC-5		Reduce the budget for Professional & Specialized Services by $100,000 to reflect actual and projected spending from FY 2022-23 and FY 2023-24.							Ongoing savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	($260,251)	$320,976	**$60,725**
Non-General Fund	$0	$0	**$0**
Total	**($260,251)**	**$320,976**	**$60,725**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$326,934	**$326,934**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$326,934**	**$326,934**

GF = General Fund
1T = One Time

CPC - City Planning

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000133933	2017	229236	10000	000001642	LEARN IT	10001645	$32
0000311150	2019	229236	10000	000002030	FARALLON GEOGRAPHICS INC	10001645	$30
0000573351	2021	229236	10000	000001154	SAN FRANCISCO MUSEUM OF MODERN ART	10001645	$50
0000573369	2021	229236	10000	000000966	THE MUSEUM OF THE AFRICAN DIASPORA	10001645	$24
0000596348	2022	229234	10000	000003156	INCOMMON LLC	10001647	$10
0000633189	2022	210706	10000	000004701	GM Consulting Group	10037365	$25
0000634690	2022	229236	10000	000002342	CANON SOLUTIONS AMERICA INC	10001645	$11
0000638873	2022	229236	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001645	$130
0000639046	2022	229236	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001645	$83
0000649872	2022	229236	10000	000002274	CIVIC CENTER PLAZA GARAGE	10001645	$2
0000649921	2022	229236	10000	000002342	CANON SOLUTIONS AMERICA INC	10001645	$23
0000655928	2022	229236	10000	000001661	LANGUAGELINE SOLUTIONS	10001645	$31
0000671363	2022	109733	10000	000001409	NORTHWEST INFORMATION CENTER	10001649	$10
						Total	**$462**

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	486630	$ 284,256	$ 284,256	$ 92,381	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	501000	$ -	$ 42,714	$ -	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	501010	$ 4,413,278	$ 4,499,252	$ 4,160,043	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	505010	$ 47,541	$ 47,724	$ 9,893	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	513010	$ 671,782	$ 639,951	$ 599,739	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	514010	$ 269,807	$ 275,535	$ 250,992	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	514020	$ 64,722	$ 65,972	$ 60,496	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	515010	$ 128,782	$ 141,922	$ 134,147	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	515020	$ 27,654	$ 32,531	$ 30,394	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	515030	$ 16,977	$ 12,968	$ 11,336	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	515710	$ 352,492	$ 390,320	$ 346,796	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	516010	$ 35,634	$ 33,016	$ 29,991	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	519010	$ -	$ 10,140	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	519110	$ 10,102	$ 11,254	$ 10,970	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	519120	$ 16,429	$ 16,732	$ 15,331	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	527000	$ 145,000	$ 145,000	$ -	Non-Personnel Services	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	581012	$ 40,000	$ 40,000	$ -	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	581080	$ 60,000	$ 60,000	$ 10,000	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	581210	$ 5,636	$ 6,080	$ 5,404	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	581360	$ 769	$ 785	$ 279	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023000	CP Sign/Code Enforcement	16949	CP Sign Code Enforcement	513010	$ (1,633)	$ (1,514)	$ (1,534)	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023000	CP Sign/Code Enforcement	16949	CP Sign Code Enforcement	515020	$ (61)	$ (71)	$ (73)	Fringe	Eliminate unneeded position.	No impact.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	501010	$ 173,536	$ 178,482	$ -	Salary	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	513010	$ 26,381	$ 25,344	$ -	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	514010	$ 10,378	$ 10,727	$ -	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	514020	$ 2,516	$ 2,588	$ -	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515010	$ 4,356	$ 4,577	$ -	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515020	$ 1,075	$ 1,276	$ -	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515030	$ 660	$ 509	$ -	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515710	$ 12,733	$ 14,000	$ -	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	516010	$ 1,305	$ 1,209	$ -	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	519110	$ 5,051	$ 5,627	$ -	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16949	CP Sign Code Enforcement	501010	$ -	$ -	$ (15,391)	Salary	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16949	CP Sign Code Enforcement	513010	$ -	$ -	$ (2,513)	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16949	CP Sign Code Enforcement	514010	$ -	$ -	$ (954)	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16949	CP Sign Code Enforcement	514020	$ -	$ -	$ (223)	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16949	CP Sign Code Enforcement	515020	$ -	$ -	$ (112)	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16949	CP Sign Code Enforcement	515030	$ -	$ -	$ (42)	Fringe	Eliminate unneeded position.	No impact.
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16949	CP Sign Code Enforcement	519120	$ -	$ -	$ (63)	Fringe	Eliminate unneeded position.	No impact.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	501010	$ 497,577	$ 511,733	$ 262,911	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	513010	$ 78,046	$ 75,123	$ 39,121	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	514010	$ 30,849	$ 31,728	$ 16,300	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	514020	$ 7,214	$ 7,421	$ 3,812	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	515010	$ 18,515	$ 20,412	$ 11,207	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	515020	$ 3,083	$ 3,658	$ 1,915	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	515030	$ 1,894	$ 1,458	$ 714	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	515710	$ 45,811	$ 50,762	$ 23,866	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	516010	$ 4,698	$ 4,353	$ 2,132	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	519120	$ 2,040	$ 2,098	$ 1,078	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	501000	$ -	$ 18,393	$ -	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	501010	$ 1,827,923	$ 1,861,557	$ 1,029,311	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	513010	$ 280,665	$ 267,184	$ 151,091	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	514010	$ 107,191	$ 110,455	$ 60,807	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	514020	$ 26,506	$ 26,995	$ 15,213	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	515010	$ 56,837	$ 62,076	$ 37,933	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	515020	$ 11,325	$ 13,310	$ 7,642	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	515030	$ 6,956	$ 5,306	$ 2,850	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	515710	$ 131,586	$ 145,627	$ 79,838	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	516010	$ 13,723	$ 12,717	$ 7,178	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	519010	$ -	$ 3,238	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	519110	$ 10,102	$ 11,254	$ 5,485	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	519120	$ 5,753	$ 5,918	$ 3,230	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037365	CP Community Equity	10000	Operating	527000	$ 800,000	$ 800,000	$ 550,000	Non-Personnel Services	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	515030	$ 499	$ 384	$ 370	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	515710	$ 10,267	$ 11,387	$ 11,068	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	516010	$ 1,110	$ 1,029	$ 1,027	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	501010	$ 416,466	$ 428,308	$ 188,838	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	513010	$ 63,747	$ 61,264	$ 27,193	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	514010	$ 24,596	$ 25,349	$ 10,727	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	514020	$ 6,039	$ 6,211	$ 2,738	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	515010	$ 14,193	$ 15,395	$ 4,970	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	515020	$ 2,580	$ 3,062	$ 1,375	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	515030	$ 1,584	$ 1,221	$ 513	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	515710	$ 34,848	$ 38,512	$ 12,798	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	516010	$ 3,611	$ 3,346	$ 1,105	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	519110	$ 5,051	$ 5,627	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	519120	$ 940	$ 967	$ 774	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	501010	$ 144,955	$ 149,087	$ -	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	513010	$ 22,036	$ 21,170	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	514010	$ 8,987	$ 9,243	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	514020	$ 2,102	$ 2,162	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	515010	$ 4,339	$ 4,797	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	515020	$ 898	$ 1,066	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	515030	$ 551	$ 425	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	515710	$ 11,848	$ 13,125	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	516010	$ 1,196	$ 1,108	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	519120	$ 594	$ 611	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	501010	$ 1,229,207	$ 1,264,187	$ 1,097,686	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	513010	$ 187,647	$ 180,311	$ 158,874	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	514010	$ 61,914	$ 63,945	$ 53,315	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	514020	$ 17,824	$ 18,330	$ 15,916	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	515010	$ 29,699	$ 32,064	$ 27,202	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	515020	$ 7,616	$ 9,039	$ 7,995	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	515030	$ 4,677	$ 3,605	$ 2,981	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	515710	$ 77,304	$ 85,335	$ 72,928	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	516010	$ 7,969	$ 7,383	$ 6,339	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	519110	$ 15,153	$ 16,881	$ 16,455	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	519120	$ 2,073	$ 2,132	$ 1,420	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	487370	$ 187,500	$ 187,500	$ -	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	501000	$ -	$ 30,063	$ -	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	515030	$ 7,183	$ 5,037	$ 4,996	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	515710	$ 118,204	$ 113,889	$ 110,000	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	516010	$ 12,201	$ 9,941	$ 9,922	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	519010	$ -	$ 5,952	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	519110	$ 10,102	$ 11,254	$ 10,970	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	527000	$ 490,000	$ 490,000	$ 250,000	Non-Personnel Services	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	581370	$ 54,000	$ 54,000	$ -	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	513010	$ (3,048)	$ (2,853)	$ (2,892)	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	515010	$ (553)	$ (585)	$ (586)	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	515020	$ (120)	$ (139)	$ (142)	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	515030	$ 161	$ 124	$ 119	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	515710	$ 819	$ 971	$ 889	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	516010	$ 299	$ 277	$ 276	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	501010	$ 187,922	$ 193,278	$ 44,608	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	513010	$ 28,568	$ 27,445	$ 6,424	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	514010	$ 11,582	$ 11,925	$ 2,682	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	514020	$ 2,725	$ 2,803	$ 647	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	515010	$ 5,424	$ 5,996	$ 1,242	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	515020	$ 1,164	$ 1,382	$ 325	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	515030	$ 714	$ 551	$ 121	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	515710	$ 14,810	$ 16,406	$ 3,200	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	516010	$ 1,495	$ 1,385	$ 276	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	519120	$ 770	$ 792	$ 183	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	501010	$ 200,857	$ 206,580	$ 180,594	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	513010	$ 30,534	$ 29,334	$ 26,005	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	514010	$ 12,175	$ 12,576	$ 11,197	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	514020	$ 2,912	$ 2,995	$ 2,618	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	515020	$ 1,245	$ 1,477	$ 1,315	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	515030	$ 764	$ 589	$ 491	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	515710	$ 14,218	$ 15,750	$ 15,358	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	516010	$ 1,435	$ 1,330	$ 1,326	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	519120	$ 824	$ 847	$ 740	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	501000	$ -	$ 56,952	$ -	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	501010	$ 6,422,570	$ 6,562,442	$ 6,247,829	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	513010	$ 983,022	$ 938,475	$ 905,994	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	514010	$ 411,888	$ 420,823	$ 404,583	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	514020	$ 97,887	$ 99,941	$ 96,306	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	515010	$ 203,318	$ 224,889	$ 220,702	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	515020	$ 41,770	$ 49,213	$ 48,314	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	515030	$ 25,639	$ 19,621	$ 18,015	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	515510	$ 66,588	$ 66,908	$ 51,450	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	515610	$ 1,714,221	$ 1,529,415	$ 1,490,187	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	515710	$ 537,582	$ 597,026	$ 547,690	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	516010	$ 54,598	$ 50,715	$ 47,705	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	519010	$ -	$ 13,520	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	519110	$ 10,102	$ 11,254	$ 10,970	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001648	CP Current Planning	10000	Operating	519120	$ 24,570	$ 25,093	$ 23,796	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	515030	$ 1,102	$ 850	$ 818	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	515710	$ 23,696	$ 26,250	$ 25,596	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	516010	$ 2,392	$ 2,216	$ 2,210	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	501000	$ -	$ 22,945	$ -	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	501010	$ 841,701	$ 842,765	$ 672,289	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	513010	$ 128,731	$ 120,431	$ 97,575	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	514010	$ 48,688	$ 49,741	$ 40,842	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	514020	$ 12,205	$ 12,220	$ 10,113	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	515010	$ 25,023	$ 27,607	$ 23,632	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	515020	$ 5,216	$ 6,026	$ 5,079	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	515030	$ 4,321	$ 3,265	$ 2,723	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	515710	$ 87,279	$ 96,699	$ 81,457	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	516010	$ 8,884	$ 8,231	$ 7,104	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	519010	$ -	$ 4,391	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001650	CP Zoning Admin & Compliance	10000	Operating	519120	$ 3,450	$ 3,455	$ 2,756	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	501000	$ -	$ 22,945	$ -	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	519010	$ -	$ 4,391	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229235	CPC Current Planning	10020	GF Continuing Authority Ctrl	10035183	CPC Historic Presv Survey	21034	CPC Historic Presv Survey	515030	$ 881	$ 663	$ 632	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10001648	CP Current Planning	16956	CP Short Term Rental Program	501010	$ 122,165	$ 125,640	$ -	Salary	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10001648	CP Current Planning	16956	CP Short Term Rental Program	513010	$ 19,162	$ 18,444	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10001648	CP Current Planning	16956	CP Short Term Rental Program	514010	$ 7,574	$ 7,790	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10001648	CP Current Planning	16956	CP Short Term Rental Program	514020	$ 1,771	$ 1,822	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10001648	CP Current Planning	16956	CP Short Term Rental Program	515010	$ 4,339	$ 4,797	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10001648	CP Current Planning	16956	CP Short Term Rental Program	515020	$ 757	$ 898	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10001648	CP Current Planning	16956	CP Short Term Rental Program	515030	$ 465	$ 358	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10001648	CP Current Planning	16956	CP Short Term Rental Program	515710	$ 11,848	$ 13,125	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10001648	CP Current Planning	16956	CP Short Term Rental Program	516010	$ 1,196	$ 1,108	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10001648	CP Current Planning	16956	CP Short Term Rental Program	519120	$ 501	$ 515	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023000	CP Sign/Code Enforcement	16949	CP Sign Code Enforcement	515030	$ 1,949	$ 1,503	$ 1,445	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023000	CP Sign/Code Enforcement	16949	CP Sign Code Enforcement	515710	$ 47,392	$ 52,500	$ 51,192	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023000	CP Sign/Code Enforcement	16949	CP Sign Code Enforcement	516010	$ 4,784	$ 4,432	$ 4,420	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	501010	$ 545,232	$ 560,742	$ -	Salary	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	513010	$ 83,446	$ 80,198	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	514010	$ 33,803	$ 34,765	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	514020	$ 7,906	$ 8,131	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515010	$ 17,356	$ 19,188	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515020	$ 3,378	$ 4,009	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515030	$ 2,073	$ 1,598	$ -	Fringe	Eliminate unneeded position.	No impact.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515710	$ 47,392	$ 52,500	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	516010	$ 4,784	$ 4,432	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	519120	$ 2,235	$ 2,298	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	501010	$ 122,165	$ 125,640	$ -	Salary	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	513010	$ 19,162	$ 18,444	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	514010	$ 7,574	$ 7,790	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	514020	$ 1,771	$ 1,822	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	515010	$ 4,339	$ 4,797	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	515020	$ 757	$ 898	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	515030	$ 465	$ 358	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	515710	$ 11,848	$ 13,125	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	516010	$ 1,196	$ 1,108	$ -	Fringe	Eliminate unneeded position.	No impact.
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	519120	$ 501	$ 515	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	501000	$ -	$ 76,243	$ -	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	501010	$ 2,846,746	$ 2,912,590	$ 2,443,176	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	513010	$ 417,906	$ 399,987	$ 336,331	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	514010	$ 180,807	$ 186,894	$ 159,997	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	514020	$ 43,920	$ 44,885	$ 38,688	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	515010	$ 87,932	$ 97,684	$ 79,185	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	515020	$ 18,091	$ 21,346	$ 18,639	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	515030	$ 17,133	$ 13,045	$ 11,432	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	515710	$ 324,756	$ 362,728	$ 306,185	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	516010	$ 33,380	$ 31,176	$ 26,866	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	519010	$ -	$ 13,990	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	519110	$ 9,597	$ 10,691	$ 10,422	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	519120	$ 10,273	$ 10,512	$ 8,579	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	535960	$ 859,679	$ 627,743	$ 552,743	Non-Personnel Services	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581015	$ 23,924	$ 20,035	$ 11,785	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581016	$ 5,310	$ 5,444	$ 4,071	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581083	$ 3,352,827	$ 3,298,372	$ 3,293,024	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581170	$ 10,351	$ 11,593	$ 9,731	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581210	$ 591,652	$ 638,263	$ 567,310	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581270	$ 2,589,428	$ 2,589,428	$ 1,589,428	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581300	$ 54,945	$ 54,945	$ -	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581360	$ 32,351	$ 32,264	$ 27,272	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581430	$ 87,516	$ 88,249	$ 59,001	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581450	$ 25,000	$ 25,000	$ 21,000	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581470	$ 69,240	$ 69,240	$ 61,034	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581570	$ 9,140	$ 9,414	$ -	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581660	$ 9,800	$ 9,800	$ -	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229236	CPC Administration	10000	GF Annual Account Ctrl	10001645	CP Administration	10000	Operating	581820	$ 625,767	$ 625,767	$ 560,767	Work Order	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Fewer resources available for external special and technical services from other City departments.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	515030	$ 551	$ 425	$ 409	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	515710	$ 11,848	$ 13,125	$ 12,798	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	516010	$ 1,196	$ 1,108	$ 1,105	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	515710	$ 23,696	$ 26,250	$ 25,596	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	516010	$ 2,392	$ 2,216	$ 2,210	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10020	GF Continuing Authority Ctrl	10006383	CP Integrated Permit Tracking	10950	CP Integrated Permit Tracking	515030	$ 802	$ 626	$ 596	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10020	GF Continuing Authority Ctrl	10006383	CP Integrated Permit Tracking	10950	CP Integrated Permit Tracking	515710	$ 11,848	$ 13,125	$ 12,798	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10020	GF Continuing Authority Ctrl	10006383	CP Integrated Permit Tracking	10950	CP Integrated Permit Tracking	516010	$ 1,196	$ 1,108	$ 1,105	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	501000	$ -	$ 12,015	$ -	Salary	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10020	GF Continuing Authority Ctrl	10023001	Plan Implementation - General	16950	CP Plan Implementation - Gener	519010	$ -	$ 2,049	$ -	Fringe	Reduced expenditures to match reduction in charges for services and meet general fund reduction target.	Increase in backlog, resulting in longer wait times and processing times for permits and entitlements.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	501010	$ 238,914	$ 245,809	$ (2)	Salary	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	513010	$ 36,801	$ 35,398	$ (1)	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	514010	$ 14,812	$ 15,240	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	514020	$ 3,465	$ 3,565	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515010	$ 9,721	$ 10,701	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515020	$ 1,481	$ 1,758	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515030	$ 909	$ 700	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	515710	$ 21,663	$ 24,050	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	516010	$ 2,262	$ 2,100	$ -	Fringe	Eliminate unneeded position.	No impact.

CPC - Planning Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	519120	$ 979	$ 1,007	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	527000	$ 38,000	$ 38,000	$ -	Non-Personnel Services	Eliminate unneeded non-personnel service.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	501010	$ 153,305	$ 157,652	$ -	Salary	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	513010	$ 23,306	$ 22,387	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	514010	$ 9,505	$ 9,774	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	514020	$ 2,223	$ 2,286	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	515010	$ 4,339	$ 4,797	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	515020	$ 950	$ 1,127	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	515030	$ 583	$ 449	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	515710	$ 11,848	$ 13,125	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	516010	$ 1,196	$ 1,108	$ -	Fringe	Eliminate unneeded position.	No impact.
229236	CPC Administration	10840	SR Planning Code Enforcement	10023011	Transportation Demand Manageme	16960	CP Transportation Demand Manag	519120	$ 629	$ 646	$ -	Fringe	Eliminate unneeded position.	No impact.

YEAR ONE: FY 2024-25

Budget Changes

The Department's $140,829,503 budget for FY 2024-25, as proposed by the Mayor, is $2,055,321 or 1.5% more than the original FY 2023-24 budget of $138,774,182.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 304.46 FTEs, which are 8.67 FTEs less than the 313.13 FTEs in the original FY 2023-24 budget. This represents a 2.8% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $47,447,147 in FY 2024-25 are $4,038,751 or 9.3% more than FY 2023-24 revenues of $43,408,396.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $149,683,211 budget for FY 2025-26, as proposed by the Mayor, is $8,853,708 or 6.3% more than the Mayor's proposed FY 2024-25 budget of $140,829,503.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 315.48 FTEs, which are 11.02 FTEs more than the 304.46 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 3.6% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $49,053,396 in FY 2025-26 are $1,606,249 or 3.4% more than FY 2024-25 estimated revenues of $47,447,147.

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Department of Emergency Management	117,088,290	121,057,366	136,230,652	138,774,182	140,829,503
FTE Count	296.79	295.31	294.67	313.13	304.46

The Department's budget increased by $23,741,213 or 20.3% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 7.67 FTE or 2.6% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $2,055,321 largely due to increases in salaries and benefits resulting from citywide union negotiations as well as increased funding for 9-1-1 dispatcher academies and continued funding for the HEART Program.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $8,853,708 largely due to investments in capital projects for the Department's facilities at 1011 Turk Street, technology upgrade projects, increased funding for 9-1-1 dispatcher academies, and continued funding for the HEART Program.

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

Advertising Budget

The Department has $106,750 budgeted for advertising in FY 2023-24. This includes $1,500 for print media, $15,000 for digital media, $57,750 for social media, and $32,500 for other advertising expenses.

The Mayor's proposed budget for the Department for FY 2024-25 includes $203,500 for advertising. This includes $61,000 for print media, $15,000 for digital media, $32,500 for other advertising expenses, and $95,000 for social media, print, and digital media combined.

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

Budget Reductions

The Department reports that the Mayor has not proposed any reductions in FY 2024-25 that would impact service levels to the public.

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $206,168 in FY 2024-25. Of the $206,168 in recommended reductions, $142,924 are ongoing savings and $63,244 are one-time savings. These reductions would still allow an increase of $1,849,153 or 1.3% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $20,373, for total General Fund savings of $226,541.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $146,218 in FY 2025-26. All of the $146,218 in recommended reductions are ongoing savings. These reductions would still allow an increase of $8,707,490 or 6.2% in the Department's FY 2025-26 budget.

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

DEM - Emergency Management

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Emergency Communications													
DEM-1	Prof & Specialized Svcs			$366,500	$351,500	$15,000	X				$366,500	$351,500	$15,000	X	
		Reduce Professional and Specialized Services budget for the Emergency Medical Services Authority by $15,000. As of June 2024, the Department has a surplus of $50,000 in unspent funds and does not expect spending to increase in FY 2024-25.							Ongoing savings.						
DEM-2		**Emergency Services**													
	Attrition Savings			($74,845)	($120,153)	$45,308	X	X					$0		
	Mandatory Fringe Benefits			($29,629)	($47,565)	$17,936	X	X					$0		
		Total Savings			*$63,244*				*Total Savings*			*$0*			
		Increase Attrition Savings to align with actual Department hiring plans.							One-time savings.						
DEM-3	Community Based Org Svcs			$40,000	$0	$40,000	X				$40,000	$0	$40,000	X	
		Eliminate funding for a Community Challenge Grant that will not be expended during FY 2024-25. The Community Challenge Grants program provides funding to community groups to make physical improvements to neighborhoods. An October 2023 Public Integrity Review released by the City Services Auditor found that the program's 2023 solicitation process was "deeply flawed" and invalid. According to the Department of Emergency Management, DEM discovered issues within its contract for the program, and after consulting the City Attorney's Office the contract was determined to be expired and no longer available to spend. As a result, none of the grant funds have been expended in FY 2023-24, and the Department currently does not have a contract in place for this program. According to the Community Challenge Grants program website, as of April 2024, the upcoming grant cycle is planned to begin in July 2024 with a Request for Proposals (RFP) release. The anticipated grant deadline is January 2025, with a grant term to begin July 2025. As a result, these funds will not be expended during FY 2024-25.							Ongoing savings.						

GF = General Fund
1T = One Time

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

DEM - Emergency Management

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Administration													
DEM-4	0922 Manager I	1.00	0.00	$167,812	$0	$167,812	X		1.00	0.00	$173,763	$0	$173,763	X	
	Mandatory Fringe Benefits			$64,216	$0	$64,216	X				$66,564	$0	$66,564	X	
	1314 Public Relations Officer	0.00	1.00	$0	$136,512	($136,512)	X		0.00	1.00	$0	$141,352	($141,352)	X	
	Mandatory Fringe Benefits			$0	$51,554	($51,554)	X				$0	$53,366	($53,366)	X	
		Total Savings			*$43,962*				*Total Savings*			*$45,609*			
		Downward substitute 1.00 FTE 0922 Manager I to 1.00 FTE 1314 Public Relations Officer. This position is currently filled at the 1314 Public Relations Officer level, but remains in the Department's budget as a 0922 Manager I. During FY 2023-24, the Department did a mid-year substitution of this 1.00 FTE 0922 Manager I, which was vacant, to 1.0 FTE 1314 Public Relations Officer, and then filled the position as a 1314 Public Relations Officer. The Department now has 4.0 FTE 1314 Public Relations Officers total, which represents an increase of 300% in public relations-related positions compared to the start of FY 2023-24 when the Department had 1.0 FTE budgeted 1314 Public Relations Officer. While the BLA does not agree that 4.0 FTE 1314 Public Relations Officer positions are justified, all are currently filled. This recommendation aligns the budgeted job classification with the level at which it is currently filled.							Ongoing savings.						
DEM-5	0922 Manager I	1.00	0.00	$167,812	$0	$167,812	X		1.00	0.00	$173,763	$0	$173,763	X	
	Mandatory Fringe Benefits			$64,216	$0	$64,216	X				$66,564	$0	$66,564	X	
	1314 Public Relations Officer	0.00	1.00	$0	$136,512	($136,512)	X		0.00	1.00	$0	$141,352	($141,352)	X	
	Mandatory Fringe Benefits			$0	$51,554	($51,554)	X				$0	$53,366	($53,366)	X	
		Total Savings			*$43,962*				*Total Savings*			*$45,609*			
		Downward substitute 1.00 FTE 0922 Manager I to 1.00 FTE 1314 Public Relations Officer. This position is currently filled at the 1314 Public Relations Officer level, but remains in the Department's budget as a 0922 Manager I. During FY 2023-24, the Department did a mid-year substitution of this 1.00 FTE 0922 Manager I, which was vacant, to 1.0 FTE 1314 Public Relations Officer, and then filled the position as a 1314 Public Relations Officer. The Department now has 4.0 FTE 1314 Public Relations Officers total, which represents an increase of 300% in public relations-related positions compared to the start of FY 2023-24 when the Department had 1.0 FTE budgeted 1314 Public Relations Officer. While the BLA does not agree that 4.0 FTE 1314 Public Relations Officer positions are justified, all are currently filled. This recommendation aligns the budgeted job classification with the level at which it is currently filled.							Ongoing savings.						

GF = General Fund
1T = One Time

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

DEM - Emergency Management

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

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$63,244	$142,924	**$206,168**
Non-General Fund	$0	$0	**$0**
Total	**$63,244**	**$142,924**	**$206,168**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$146,218	**$146,218**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$146,218**	**$146,218**

GF = General Fund
1T = One Time

DPW - Public Works

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000537378	2021	207956	10000	0000010294	Centers for Equity and Success, Inc	10034422	$1,000
0000383272	2019	229874	10020	0000038508	Prestige Lens Lab	10002114	$1,760
0000559857	2021	207959	13920	0000012385	RED WING SHOE STORE - STOCKTON	10029981	$5,400
0000618619	2022	229882	13920	0000023782	CPS HR CONSULTING	10031260	$30,000
0000383272	2019	229874	13920	0000038508	Prestige Lens Lab	10029981	$1,174
						Total	**$39,334**

DEM Budget: QR04 - Advertising Contracts in FY 2023-25

CONTRACTOR/ VENDOR NAME	VENDOR TYPE	DATE CONTRACT EXECUTED	DATE OF MOST RECENT RENEWAL	PURPOSE OF CAMPAIGN	FY 2023-24 CONTRACT BUDGET	FY 2023-24 ACTUAL CONTRACT EXPENDITURES (as of May 1, 2024)	ENCUMBRANCES (as of May 1, 2024)	FY 2024-25 CONTRACT BUDGET	Media Type (i.e., print, digital, radio, TV, social media)	LANGUAGE(S)	EXPLANATION/NOTES
Civic Edge Consulting	Consulting Firm	8/1/2022	N/A	To provide stakeholder engagement, facilitation and training services for community-based organizations, service providers and businesses related to crisis situations and emergency	56,750	32,345	0	0	digial, social media	English	The NTE contract amount is $1,349,000. The contract contains advertisement budget of $41,500 for Out of Home Transit Ads and $15,250 Social Media Ads (CEC Facebook/Insta; Zeba YouTube). The $400K ongoing budget for this contract was cut in FY 23-24 budget development by MBO.

YEAR ONE: FY 2024-25

Budget Changes

The Department's $450,799,873 budget for FY 2024-25, as proposed by the Mayor, is $2,429,305 or 0.5% less than the original FY 2023-24 budget of $453,229,178.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 1,150.05 FTEs, which are 14.47 FTEs less than the 1,164.52 FTEs in the original FY 2023-24 budget. This represents a 1.2% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $331,187,831 in FY 2024-25 are $797,546 or 0.2% more than FY 2023-24 revenues of $330,390,285.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $404,852,616 budget for FY 2025-26, as proposed by the Mayor, is $45,947,257 or 10.2% less than the Mayor's proposed FY 2024-25 budget of $450,799,873.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 1,130.24 FTEs, which are 19.81 FTEs less than the 1,150.05 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 1.7% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $283,896,517 in FY 2025-26 are $47,291,314 or 14.3% less than FY 2024-25 estimated revenues of $331,187,831.

DEPARTMENT: DPW – PUBLIC WORKS

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Department of Public Works	351,913,006	357,507,348	285,252,462	453,229,178	450,799,873
FTE Count	1,063.07	1,049.89	545.97	1,164.52	1,150.05

The Department's budget increased by $98,886,867 or 28.1% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 86.98 or 8.2% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $2,429,305 largely due to increased costs for salaries and benefits offset by reduced capital project funding.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $45,947,257 largely due to ongoing reduced capital project funding.

DEPARTMENT: DPW – PUBLIC WORKS

Advertising Budget

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

Budget Reductions

The Department reports that the Mayor proposed $3,215,080 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: DPW – PUBLIC WORKS

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $1,111,545 in FY 2024-25. Of the $1,111,545 in recommended reductions, $151,545 are ongoing savings and $960,000 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $13,001, for total General Fund savings of $330,354.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $271,764 in FY 2025-26. Of the $271,764 in recommended reductions, $156,764 are ongoing savings and $115,000 are one-time savings.

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

DPW - Public Works

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
DPW-1		**Operations**													
	Equipment Purchase					$0					$50,000	$35,000	$15,000	X	X
		Savings are in FY 2025-26.							Reduce proposed purchase of security cameras from 10 to 7. The Department proposes replacement cameras at the operations yard in order to deter break-ins and theft, which are increasing. However, the current cameras are not adequately deterring break-ins or theft and there is no evidence that the proposed new cameras will be a better deterrent. The Department cannot provide a quote to demonstrate the cost of replacing the cameras. The reduction will still allow DPW to purchase 7 new security cameras for maintaining security at the operations yard. This recommendation results in $4,200 in General Fund savings and $10,800 in non-General Fund savings.						
DPW-2	Equipment Purchase			$50,000	$35,000	$15,000	X	X					$0		
		Reduce proposed purchase of security cameras from 10 to 7. The Department proposes replacement cameras at the operations yard in order to deter break-ins and theft, which are increasing. However, the current cameras are not adequately deterring break-ins or theft and there is no evidence that the proposed new cameras will be a better deterrent. The Department cannot provide a quote to demonstrate the cost of replacing the cameras. The reduction will still allow DPW to purchase 7 new security cameras for maintaining security at the operations yard. This recommendation results in $4,200 in General Fund savings and $10,800 in non-General Fund savings.							One-time savings.						
DPW-3		**Infrastructure Design and Construction**													
	Equipment Purchase					$0					$100,000	$0	$100,000	X	X
		Savings are in FY 2025-26.							Deny proposed purchase of one electric pickup truck. Recommendation would still allow the Department to purchase two electric pickup trucks for capital projects in FY 2025-26. This recommendation results in $28,000 in General Fund savings and $72,000 in non-General Fund savings.						
DPW-4	Software Licensing Fees			$1,213,194	$963,194	$250,000	X	X			$1,213,194	$1,213,194	$0		
		Reduce software licensing fee budget to reflect anticipated need. This recommendation results in $70,000 in General Fund savings and $180,000 in non-General Fund savings.							One-time savings.						

GF = General Fund
1T = One Time

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

DPW - Public Works

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DPW-5	Attrition Savings			($631,177)	($884,592)	$253,415	X	X					$0		
	Mandatory Fringe Benefits			($250,344)	($416,929)	$166,585	X	X					$0		
		Total Savings			*$420,000*				*Total Savings*			*$0*			
		Increase Attrition Savings in Infrastructure bureau to account for vacancies and current hiring plans. This recommendation results in $117,600 in General Fund savings and $302,400 in non-General Fund savings.							One-time savings.						
DPW-6	1840 Jr Management Asst	1.00	0.00	$100,623	$0	$100,623	X		1.00	0.00	$104,191	$0	$104,191	X	
	Mandatory Fringe Benefits			$42,422	$0	$42,422	X				$44,073	$0	$44,073	X	
		Total Savings			*$143,045*				*Total Savings*			*$148,264*			
		Delete 1.00 FTE 1840 Junior Management Assistant. The Department reports that this position has been vacant since April 2022, with no solid plans to fill. This recommendation results in $40,053 in General Fund savings and $102,992 in non-General Fund savings.							Ongoing savings. This ongoing recommendation results in $41,514 in General Fund savings and $106,750 in non-General Fund savings.						
DPW-7		**Buildings**													
	Data Processing Supplies			$322,000	$272,000	$50,000	X	X			$322,000	$322,000	$0		
		Reduce data processing supplies budget to reflect anticipated need. This recommendation results in $14,000 in General Fund savings and $36,000 in non-General Fund savings.							One-time savings.						
DPW-8	Software Licensing Fees			$750,000	$625,000	$125,000	X	X			$750,000	$750,000	$0		
		Reduce software licensing fee budget to reflect anticipated need. This recommendation results in $35,000 in General Fund savings and $90,000 in non-General Fund savings.							One-time savings.						
DPW-9		**Administration**													
	Attrition Savings			($2,782,902)	($2,843,236)	$60,334	X	X			($2,785,997)	($2,785,997)	$0		
	Mandatory Fringe Benefits			($1,103,869)	($1,143,535)	$39,666	X	X			($1,122,775)	($1,122,775)	$0		
		Total Savings			*$100,000*				*Total Savings*			*$0*			
		Increase Attrition Savings in Administration to better reflect increased number of vacancies. The Department reports that it currently has 48.00 FTE vacancies in its Administration bureau compared to 40.00 FTE last year, but the Department decreased their attrition savings in the Mayor's Proposed Budget by $248,319. The proposed reduction still allows the Department to decrease its attrition savings by $148,319. This recommendation results in $28,000 in General Fund savings and $72,000 in non-General Fund savings.							One-time savings.						

GF = General Fund
1T = One Time

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

DPW - Public Works

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Public Works Oversight													
	Prof & Specialized Svcs			$3,739	$1,239	$2,500	X				$3,739	$1,239	$2,500	X	
DPW-10		Reduce Professional and Specialized Services budget for DPW Commission due to consistent underspending. The Department did not spend any of this budget in FY 2023-24 and underspent it in FY 2022-23. This recommendation results in $2,500 in General Fund savings.							Ongoing savings. This ongoing recommendation results in $2,500 in General Fund savings.						
	Training			$7,538	$1,538	$6,000	X				$7,538	$1,538	$6,000	X	
DPW-11		Reduce Training budget for SAS Commission due to underspending. The Department did not spend any of this budget in FY 2023-24 and underspent it in FY 2022-23. This recommendation results in $6,000 in General Fund savings.							Ongoing savings. This ongoing recommendation results in $6,000 in General Fund savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$268,800	$48,553	**$317,353**
Non-General Fund	$691,200	$102,992	**$794,192**
Total	**$960,000**	**$151,545**	**$1,111,545**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$32,200	$50,014	**$82,214**
Non-General Fund	$82,800	$106,750	**$189,550**
Total	**$115,000**	**$156,764**	**$271,764**

GF = General Fund
1T = One Time

DPW - Public Works

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000537378	2021	207956	10000	0000010294	Centers for Equity and Success, Inc	10034422	$1,000
0000383272	2019	229874	10020	0000038508	Prestige Lens Lab	10002114	$1,760
0000559857	2021	207959	13920	0000012385	RED WING SHOE STORE - STOCKTON	10029981	$5,400
0000618619	2022	229882	13920	0000023782	CPS HR CONSULTING	10031260	$30,000
0000383272	2019	229874	13920	0000038508	Prestige Lens Lab	10029981	$1,174
						Total	**$39,334**

DPW - Public Works
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
207956	DPW SES Budgetary	10000	GF Annual Account Ctrl	10034422	PW Operating	20680	PW SES - Street Env Services	505010 Temp Misc Regular Salaries	7,099,886		n/a	n/a	7,123,933	6,284,542	Street Cleaning Temp Salaries	Commercial Corridor Program and other cleaning initiatives are funded by temp salaries. Includes staffing for manual cleaning, radio room support, and public outreach. Temp staff charge Temp salaries although funding is drawn from Permanent salaries.	To meet reduction target.	Reduced ability to hire temporary staff for cleaning operations.
207956	DPW SES Budgetary	10020	GF Continuing Authority Ctrl	10037827	PW FY 22 Pit Stop 24/7 Expansion	20683	PW Citywide Projects	506070 Programmatic Projects-Budget	6,400,000		n/a	n/a	6,839,200	6,588,520	Pit Stop Workforce Development Program	Pit Stop monitoring costs.	To meet reduction target.	Will do thorough analysis of data to minimize impact based on Pit Stop usage data and data from other programs. Likely reduction of Pit Stop Program.
207956	DPW SES Budgetary	10000	GF Annual Account Ctrl	10034422	PW Operating	20680	PW SES - Street Env Services	538000 CBO Services - Budget	6,865,357		n/a	n/a	7,322,586	5,197,577	Workforce Development Programs - Pit Stop, TL Clean, Pressure Washing, and Block Sweep Grants.	Pit Stop monitoring costs TL Clean Workforce Development Pressure Washing Workforce Development Block Sweep Workforce Development	To meet reduction target.	Will do thorough analysis of data to minimize impact based on Pit Stop usage data and data from other programs. Likely reduction of Pit Stop Program.

YEAR ONE: FY 2024-25

Budget Changes

The Department's $54,888,649 budget for FY 2024-25, as proposed by the Mayor, is $2,278,550 or 4.3% more than the original FY 2023-24 budget of $52,610,099.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 214.84 FTEs, which are 6.16 FTEs more than the 208.68 FTEs in the original FY 2023-24 budget. This represents a 2.95% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $2,007,525 in FY 2024-25 are $525,659 or 20.8% less than FY 2023-24 revenues of $2,533,184.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $56,056,838 budget for FY 2025-26, as proposed by the Mayor, is $1,168,189 or 2.1% more than the Mayor's proposed FY 2024-25 budget of $54,888,649.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 211.68 FTEs, which are 3.16 FTEs less than the 214.84 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 1.47% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $887,275 in FY 2025-26 are $1,120,250 or 55.8% less than FY 2024-25 estimated revenues of $2,007,525.

DEPARTMENT: PDR – PUBLIC DEFENDER

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Public Defender	42,256,703	45,292,551	50,185,337	52,610,099	54,888,649
FTE Count	188.44	194.58	207.10	208.68	214.84

The Department's budget increased by $12,631,946 or 29.9% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 26.40 or 14% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $2,278,550 largely due to salary and benefit cost increases.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $1,168,189 largely due to increases in salaries and benefits, and an expiration of a major state grant.

DEPARTMENT: PDR – PUBLIC DEFENDER

Advertising Budget

The Department has no budgeted expenditures for advertising in print media in FY 2023-24, and used the Department's Repro budget of $6,500 for mailing to pay for any advertising cost in print media.

The Mayor's proposed budget for the Department for FY 2024-25 includes $6,500 for Repro and the Department will continue to use it to pay for any advertising cost.

Budget Reductions

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

DEPARTMENT: PDR – PUBLIC DEFENDER

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $37,217 in FY 2024-25. Of the $37,217 in recommended reductions, $16,297 are ongoing savings and $20,920 are one-time savings. These reductions would still allow an increase of $2,241,333 or 4.3% in the Department's FY 2024-25 budget.

Our policy recommendations total $370,195 in FY 2024-25, all of which are ongoing.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $16,297 in FY 2025-26. Of the $16,297 in recommended reductions, all are ongoing savings. These reductions would still allow an increase of $1,151,892 or 2.1% in the Department's FY 2025-26 budget.

Our policy recommendations total $383,667 in FY 2025-26, all of which are ongoing.

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

PDR - Public Defender

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
		PDR Public Defender													
PDR-1	Overtime - Miscellaneous			$52,350	$37,350	$15,000	x				$52,350	$37,350	$15,000	x	
	Mandatory Fringe Benefits			$4,528	$3,231	$1,297	x				$4,528	$3,231	$1,297	x	
		Total Savings			*$16,297*				*Total Savings*			*$16,297*			
		Reduce budgeted amount for overtime to reflect actual need and expected expenditures.							Ongoing savings.						
PDR-2	Attrition Savings	(21.60)		($2,811,238)	($2,826,975)	$15,737	x	x					$0	x	x
	Mandatory Fringe Benefits			($1,114,971)	($1,120,154)	$5,183	x	x					$0	x	x
		Total Savings			*$20,920*				*Total Savings*			*$0*			
		Increase attrition savings. Department plans to fill vacant 1.0 FTE 1043 IS Engineer - Senior. Increase attrition savings to reflect anticipated one-month delay of hiring.							One-time savings						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$20,920	$16,297	**$37,217**
Non-General Fund	$0	$0	**$0**
Total	**$20,920**	**$16,297**	**$37,217**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$16,297	**$16,297**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$16,297**	**$16,297**

Policy Recommendations

PDR-3		**PDR Public Defender**													
	8173 Legal Assistant	1.00	0.00	$118,447	$0	$118,447	x		1.00	0.00	$122,647	$0	$122,647	x	
	Mandatory Fringe Benefits			$47,230	$0	$47,230	x				$48,977	$0	$48,977	x	
		Total Savings			*$165,677*				*Total Savings*			$171,624			
		Approval of proposed new position of 1.0 8173 Legal Assistant is a policy matter for the Board to consider. This position will provide paralegal support for the Clean Slate Program, which helps people clear their criminal history by helping to dismiss convictions, reduce felonies to misdemeanors and seal and destroy arrest records. Because the Department is proposing to move these previously grant-funded positions to the General Fund, therefore adding to the City's long-term structural deficit, we consider this a policy consideration for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

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

PDR - Public Defender

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
PDR-4	8173 Legal Assistant	0.50	0.00	$59,224	$0	$59,224	x		0.50	0.00	$61,324	$0	$61,324	x	
	Mandatory Fringe Benefits			$23,614	$0	$23,614	x				$24,489	$0	$24,489	x	
		Total Savings			*$82,838*				*Total Savings*			*$85,813*			
		Approval of proposed new position of 0.5 8173 Legal Assistant is a policy matter for the Board to consider. This position will provide paralegal support for the Clean Slate Program, which helps people clear their criminal history by helping to dismiss convictions, reduce felonies to misdemeanors and seal and destroy arrest records. Because the Department is proposing to move these previously grant-funded positions to the General Fund, therefore adding to the City's long-term structural deficit, we consider this a policy consideration for the Board of Supervisors.							Ongoing savings						
PDR-5	8106 Legal Process Clerk	1.00	0.00	$83,386	$0	$83,386	x		1.00	0.00	$86,342	$0	$86,342	x	
	Mandatory Fringe Benefits			$38,294	$0	$38,294	x				$39,888	$0	$39,888	x	
		Total Savings			*$121,680*				*Total Savings*			*$126,230*			
		Approval of proposed new position of 1.0 8106 Legal Process Clerk is a policy matter for the Board to consider. This position will provide legal clerical support for the Clean Slate Program, which helps people clear their criminal history by helping to dismiss convictions, reduce felonies to misdemeanors and seal and destroy arrest records. Because the Department is proposing to move these previously grant-funded positions to the General Fund, therefore adding to the City's long-term structural deficit, we consider this a policy consideration for the Board of Supervisors.							Ongoing savings						

FY 2024-25
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$370,195	$370,195
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$370,195**	**$370,195**

FY 2025-26
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$383,667	$383,667
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$383,667**	**$383,667**

GF = General Fund
1T = One Time

YEAR ONE: FY 2024-25

Budget Changes

The Department's $531,225,188 budget for FY 2024-25, as proposed by the Mayor, is $19,940,707 or 3.9% more than the original FY 2023-24 budget of $511,284,481.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 1,831.21 FTEs, which are 25.31 FTEs more than the 1,805.90 FTEs in the original FY 2023-24 budget. This represents a 1.4% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $165,835,471 in FY 2024-25 are $4,050,727 or 2.5% more than FY 2023-24 revenues of $161,784,744.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $547,052,905 budget for FY 2025-26, as proposed by the Mayor, is $15,827,717 or 3.0% more than the Mayor's proposed FY 2024-25 budget of $531,225,188.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 1,831.41 FTEs, which are 0.20 FTEs more than the 1,831.21 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.0% change in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $169,505,668 in FY 2025-26 are $3,670,197 or 2.2% more than FY 2024-25 estimated revenues of $165,835,471.

DEPARTMENT: FIR – FIRE

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Fire Department	412,290,704	439,975,978	498,585,516	511,284,481	531,225,188
FTE Count	1,641.24	1,677.68	1,801.46	1,805.90	1,831.21

The Department's budget increased by $118,934,484 or 28.8% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 189.97 or 11.6% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $19,940,707 largely due to increases in overtime and increases in regular salaries and benefits from a newly negotiated union agreement.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $15,827,717 largely due to ongoing salaries and benefits increases.

Advertising Budget

The Department reports that it has no budgeted expenditures for advertising in FY 2023-24 or FY 2024-25 because the amount that it spends on advertising annually is so low that it does not budget for it at that level of detail. The Department reports that total expenditures on advertising in FY 2023-24, as of June 3, 2024, are $1,277.

Budget Reductions

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

DEPARTMENT: FIR – FIRE

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $449,331 in FY 2024-25. Of the $449,331 in recommended reductions, $50,000 are ongoing savings and $399,331 are one-time savings. These reductions would still allow an increase of $19,491,376 or 3.8% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $13,564, for total General Fund savings of $462,895.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $50,000 in FY 2025-26. All of the $50,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of $15,777,717 or 3.0% in the Department's FY 2025-26 budget.

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

FIR - Fire Department

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		FIR Prevention													
FIR-1	Attrition Savings - Fire			($834,187)	($868,687)	$34,500	X				($834,187)	($868,687)	$34,500	X	
	Mandatory Fringe Benefits			($257,041)	($272,541)	$15,500	X				($261,131)	($276,631)	$15,500	X	
		Total Savings			*$50,000*				*Total Savings*			*$50,000*			
		Increase Attrition Savings in Prevention to align with projected spending on salaries and benefits.							Ongoing savings.						
FIR-2	Programmatic Projects-Budget			$225,000	$125,000	$100,000	X	X					$0		
		Reduce Programmatic Projects budget in Prevention. This line item is for Fire Prevention Facility Repair, which are administrative office buildings. The Department carried forward $202,000 from this fund in FY 2022-23 into FY 2023-24 and has spent or encumbered less than $100,000 of these funds as of June 3, 2024. The Department will carry forward its remaining balance into FY 2024-25 and can use that carryforward to fund expenses under this project. The recommended reduction of $100,000 will still allow the Department $125,000 in FY 2024-25 in this line item in addition to the expected carryforward, for a total of more than $350,000 available to spend in FY 2024-25 for this project.							One-time savings.						
		FIR Operations													
FIR-3	Overtime - Uniform			$46,344,380	$46,295,605	$48,775	X	X							
	Mandatory Fringe Benefits			$1,135,437	$1,134,212	$1,225	X	X							
		Total Savings			*$50,000*				*Total Savings*			*$0*			
		Reduce Overtime budget in Operations by $50,000. Overall salaries and benefits, including premium pay, are increasing for frontline staff due to the implementation of the FY 2023-24 - FY 2025-26 MOU with the firefighters union. However, the BLA calculates that the Department has overbudgeted for these increases and that the Department can absorb a $50,000 reduction in overtime while still meeting its increased payroll obligations that have resulted from the MOU.							One-time savings.						
		FIR Administration													
FIR-4	Attrition Savings - Misc.			($481,689)	($632,086)	$150,397	X	X					$0		
	Mandatory Fringe Benefits			($191,133)	($290,067)	$98,934	X	X					$0		
		Total Savings			*$249,331*				*Total Savings*			*$0*			
		Increase Attrition Savings in Administration due to a higher number of vacancies in FY 2024-25 than in FY 2023-24. There are currently 4.00 FTE budgeted vacant positions in Administration compared to 2.00 FTE vacancies in FY 2023-24, but the Mayor's Proposed Budget decreases attrition savings in FY 2024-25.							One-time savings.						

GF = General Fund
1T = One Time

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

FIR - Fire Department

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	GF	1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	GF	1T
FIR-5	0953 Deputy Director III	1.00	0.00	$241,457	$0	$241,457	X		1.00	0.00	$250,020	$0	$250,020	X	
	Mandatory Fringe Benefits			$76,949	$0	$76,949	X				$79,761	$0	$79,761	X	
	0941 Manager VI	0.00	1.00	$0	$241,457	($241,457)	X		0.00	1.00	$0	$250,020	($250,020)	X	
	Mandatory Fringe Benefits			$0	$76,949	($76,949)	X				$0	$79,761	($79,761)	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Downward substitute 1.00 FTE 0953 Deputy Director III, which has been vacant since August 2023, to 1.00 FTE 0941 Manager VI. The Department reports that it is changing the scope of the position, and it will be used for succession planning for the Department's IT Director. The Department's IT Director position is currently filled at an 0941 Manager VI position and this substitution will align the two positions to the same classification.							Ongoing.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$399,331	$50,000	**$449,331**
Non-General Fund	$0	$0	**$0**
Total	**$399,331**	**$50,000**	**$449,331**

FY 2025-26
Total Recommended Reductions

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

GF = General Fund
1T = One Time

FIR - Fire Department

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000453826	2021	130652	10000	0000025754	ALLSTAR FIRE EQUIPMENT INC	10001964	$595
0000453826	2021	130652	10000	0000025754	ALLSTAR FIRE EQUIPMENT INC	10001964	$438
0000548513	2021	130652	10000	0000012437	READYREFRESH	10001964	$114
0000205847	2018	130644	10000	0000019540	GILMORE SERVICES	10001965	$440
0000548174	2021	130652	10000	0000010525	STAPLES BUSINESS ADVANTAGE	10001964	$110
0000595922	2022	130652	10000	0000016585	LASERLINK INTERNATIONAL INC	10001964	$1,521
0000609385	2022	130650	10000	0000020244	FERNO WASHINGTON INC	10001966	$120
0000609892	2022	130652	10000	0000009730	THE FRAME & EYE OPTICAL	10001964	$810
0000632817	2022	130644	10000	0000022336	CONSTANT CONTACT INC	10001965	$343
0000639795	2022	130652	10000	0000011052	SHOE DEPOT INC	10001964	$673
0000671043	2022	130652	10000	0000003096	SIGILLO SUPPLY INC	10001964	$2,850
0000671028	2022	130652	10000	0000024659	BAUER COMPRESSORS	10001964	$1,322
0000671028	2022	130652	10000	0000024659	BAUER COMPRESSORS	10001964	$1,040
0000671028	2022	130652	10000	0000024659	BAUER COMPRESSORS	10001964	$565
0000675638	2022	130652	10000	0000045303	Richard Albert Electric Inc	10001964	$279
0000676345	2022	130644	10000	0000020663	ENERGETIX CORP	10001965	$125
0000680368	2022	130653	10000	0000023145	CENTER HARDWARE CO INC	10001968	$516
0000647243	2022	130652	10000	0000031193	Cummins Inc	10001954	$1,026
0000647243	2022	130652	10000	0000031193	Cummins Inc	10001954	$470
0000626910	2022	130652	10000	0000020238	FERROGROUP INC DBA BAYSHORE METALS	10001964	$106
0000626910	2022	130652	10000	0000020238	FERROGROUP INC DBA BAYSHORE METALS	10001964	$101
						Total	**$13,564**

YEAR ONE: FY 2024-25

Budget Changes

The Department's $46,860,549 budget for FY 2024-25, as proposed by the Mayor, is $2,107,228 or 4.3% less than the original FY 2023-24 budget of $48,967,777.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 176,14 FTEs, which are 2.47 FTEs more than the 173.67 FTEs in the original FY 2023-24 budget. This represents a 1.4% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $16,162,298 in FY 2024-25 are $2,039,728 or 11.2% less than FY 2023-24 revenues of $18,202,026.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $45,174,315 budget for FY 2025-26, as proposed by the Mayor, is $1,686,234 or 3.6% less than the Mayor's proposed FY 2024-25 budget of $46,860,549.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 174.17 FTEs, which are 1.97 FTEs less than the 176.14 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 1.1% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $16,008,893 in FY 2025-26 are $153,405 or 0.9% less than FY 2024-25 estimated revenues of $16,162,298.

DEPARTMENT: JUV – JUVENILE PROBATION

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Juvenile Probation	41,284,225	42,973,703	52,535,026	48,967,777	46,860,549
FTE Count	183.61	176.25	173.54	173.67	176.14

The Department's budget increased by $5,576,324 or 13.5% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 7.47 or 4.1% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $2,107,228 largely due to reductions in Services of Other Departments, Capital Outlay, and Non-Personnel Services. These reductions are partially offset by increases in Salaries.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $1,686,234 largely due to reductions in Capital Outlay and Non-Personnel Services. These reductions are partially offset by increases in Salaries and Mandatory Fringe Benefits

DEPARTMENT: JUV – JUVENILE PROBATION

Advertising Budget

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

Budget Reductions

The Department reports that the Mayor has not proposed any reductions in FY 2024-25 that would result in service reductions.

DEPARTMENT: JUV – JUVENILE PROBATION

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $231,606 in FY 2024-25. All of the $231,606 in recommended reductions are ongoing savings.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $242,478 in FY 2025-26. All of the $242,478 in recommended reductions are ongoing savings.

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

JUV - Juvenile Probation

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
	JUV Juvenile Hall														
JUV-1	8321 Counselor, Log Cabin Ra	1.00	1.00	$105,880	$0	$105,880	X		1.00	1.00	$109,634	$0	$109,634	X	
	Mandatory Fringe Benefits			$81,786	$0	$81,786	X				$86,836	$0	$86,836	X	
		Total Savings			*$187,666*				*Total Savings*			*$196,470*			
		Move vacant 1.00 FTE 8321 Counselor, Log Cabin Ranch to off-budget status. This position has been vacant since May 2019 and the Department does not plan to fill it in FY 2024-25.							Ongoing savings.						
JUV-2	8320 Counselor, Juvenile Hall	0.25	0.00	$24,609	$0	$24,609	X		0.25	0.00	$25,481	$0	$25,481	X	
	Mandatory Fringe Benefits			$19,331	$0	$19,331	X				$20,527	$0	$20,527	X	
		Total Savings			*$43,940*				*Total Savings*			*$46,008*			
		Eliminate vacant 0.25 FTE 8320 Counselor, Juvenile Hall position. This position has been vacant since September 2020 and the Department does not plan to fill this position. Elimination of this position still allows the Department to retain two vacant Juvenile Hall Counselor positions that it does not plan to fill.							Ongoing savings.						
JUV-3	8318 Counselor II	1.00	0.00	$118,447	$0	$118,447			1.00	0.00	$122,647	$0	$122,647		
	Mandatory Fringe Benefits			$89,318	$0	$89,318					$94,810	$0	$94,810		
	8318 Counselor II	0.00	1.00	$0	$118,447	($118,447)	X		0.00	1.00	$0	$122,647	($122,647)	X	
	Mandatory Fringe Benefits			$0	$89,318	($89,318)	X				$0	$94,810	($94,810)	X	
	8318 Counselor II	1.00	0.00	$118,447	$0	$118,447	X		1.00	0.00	$122,647	$0	$122,647	X	
	Mandatory Fringe Benefits			$89,318	$0	$89,318	X				$94,810	$0	$94,810	X	
	8318 Counselor II	0.00	1.00	$0	$118,447	($118,447)			0.00	1.00	$0	$122,647	($122,647)		
	Mandatory Fringe Benefits			$0	$89,318	($89,318)					$0	$94,810	($94,810)		
		Total Savings			*$0*				*Total Savings*			*$0*			
		Switch the funding sources for 2.00 FTE 8318 Counselor II positions. This results in Position #1123283, which is currently vacant, to be funded by the General Fund, and for Position #1123286, which currently filled, to be funded by the State Juvenile Justice Realignment Block Grant (JJRBG). By having the vacant 8318 Counselor II position within the General Fund, the Department can defund the vacant 8321 Counselor, Log Cabin Ranch position without adjusting Attrition Savings (see JUV-1 above).							Ongoing savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$231,606	**$231,606**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$231,606**	**$231,606**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$242,478	**$242,478**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$242,478**	**$242,478**

GF = General Fund
1T = One Time

YEAR ONE: FY 2024-25

Budget Changes

The Department's $60,988,478 budget for FY 2024-25, as proposed by the Mayor, is $2,871,738 or 4.9% more than the original FY 2023-24 budget of $58,116,740.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 143.69 FTEs, which are 1.00 FTEs less than the 144.69 FTEs in the original FY 2023-24 budget. This represents a 0.7% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $31,943,548 in FY 2024-25 are $4,759,087 or 17.5% more than FY 2023-24 revenues of $27,184,461.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $59,989,286 budget for FY 2025-26, as proposed by the Mayor, is $999,192 or 1.6% less than the Mayor's proposed FY 2024-25 budget of $60,988,478.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 143.51 FTEs, which are 0.18 FTEs less than the 143.69 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $29,502,026 in FY 2025-26 are $2,441,522 or 7.6% less than FY 2024-25 estimated revenues of $31,943,548.

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Adult Probation Department	41,818,109	48,663,502	58,036,486	58,116,740	60,988,478
FTE Count	147.38	154.55	148.54	144.69	143.69

The Department's budget increased by $19,170,369 or 45.8% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 3.69 or 2.5% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $2,871,738 largely due to increased investments in transitional housing.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $999,192 largely due to one-time funding for community programs in FY 2024-25 expiring.

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

Advertising Budget

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

Budget Reductions

The Department reports that the Mayor proposed $80,005 in reductions in FY 2024-25, which are summarized in the table attached to this report

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $50,000 in FY 2024-25. Of the $50,000 in recommended reductions, all are one-time savings. These reductions would still allow an increase of $2,821,738 or 4.9% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $41,309, for total General Fund savings of $91,309.

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

ADP - Adult Probation Department

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		ADP Adult Probation													
ADP-1	Prof & Specialized Svcs-Bdgt			$1,111,670	$1,061,670	$50,000	x	x					$0		
		Reduce Professional & Specialized Services budget to reflect expected Department expenditures and actual need. The Department has consistently underspent on this account.							One-time savings						
ADP-2	8444 Deputy Probation Officer	1.00	0.00	$141,669	$0	$141,669	x		1.00	0.00	$146,692	$0	$146,692	x	
	Mandatory Fringe Benefits			$104,880	$0	$104,880	x				$111,326	$0.00	$111,326	x	
	Attrition Savings			($1,378,351)	($1,236,682)	($141,669)	x				($1,396,469)	($1,249,777)	($146,692)	x	
	Mandatory Fringe Benefits			($546,745)	($441,865)	($104,880)	x				($562,752)	($451,426)	($111,326)	x	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Delete 1.0 FTE vacant 8444 Deputy Probation Officer. This position has been vacant since April 2019. There are currently 20 other vacant 8444 and 8530 Deputy Probation Officer positions. Department does not plan to hire in FY 24-25. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY23-24 with $0.8 million of salary and benefit savings. The Department had salary surpluses in FY22-23 and FY21-22. Decrease budgeted attrition to offset the costs of the position deletions.													
ADP-3	8530 Deputy Probation Officer	0.50	0.00	$70,834	$0	$70,834	x		0.50	0.00	$73,346	$0	$73,346	x	
	Mandatory Fringe Benefits			$22,356	$0	$22,356	x				$23,157	$0	$23,157	x	
	Attrition Savings			($1,378,351)	($1,307,517)	($70,834)	x				($1,396,469)	($1,323,123)	($73,346)	x	
	Mandatory Fringe Benefits			($546,745)	($524,389)	($22,356)	x				($562,752)	($539,595)	($23,157)	x	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Delete 0.5 FTE vacant 8530 Deputy Probation Officer. This position has been vacant since June 2020. There are currently 20 other vacant 8530 and 8444 Deputy Probation Officer positions. Department does not plan to hire in FY 24-25. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY23-24 with $0.8 million of salary and benefit savings. The Department had salary surpluses in FY22-23 and FY21-22. Decrease budgeted attrition to offset the costs of the position deletions.													

FY 2024-25
Total Recommended Reductions

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

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

ADP - Adult Probation Department

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000499720	2021	228886	10010	000001118	FIVE KEYS SCHOOLS AND PROGRAMS	10022531	$10,925
0000508171	2021	228886	10000	000002449	BECAUSE BLACK IS STILL BEAUTIFUL	10003102	$1,880
0000590596	2022	228886	10000	000003717	Hope Program, A Licensed Clinical Social	10003101	$5,722
0000603897	2022	228886	10000	000001158	BLUE ROCK INSTITUTE, A PSYCH. CORP	10003101	$9,409
0000677165	2022	228886	10582	000002315	CENTER FOR NEW MUSIC SAN FRANCISCO IN	10035166	$2,054
0000678030	2022	228886	10000	000001935	GOODWILL INDUST OF S F SAN MATEO & M.	10034991	$9,853
0000684515	2022	228886	10000	000000800	XTECH	10003100	$1,467
						Total	**$41,309**

ADP - Adult Probation
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
228886	ADP Adult Proba	10000	GF Annual Acc	10001626	AP Administration	10000	Operating	540000	49,400	44,460	26,100	Material/Supplies	GF Target	Very limited office and safety supplies funding to meet department needs
228886	ADP Adult Proba	10000	GF Annual Acc	10003100	AP Information Tec	10000	Operating	540000	85,000	78,500	25,000	Material/Supplies	GF Target	Lack of funding for IT supplies
228886	ADP Adult Proba	10000	GF Annual Acc	10001628	AP Prob Pre-senten	10000	Operating	540000	25,523	22,971	20000	Material/Supplies	GF Target	Very limited office and safety supplies funding to meet department needs
228886	ADP Adult Proba	10000	GF Annual Acc	10001627	AP Probation Comn	10000	Operating	540000	16,860	15,174	10,000	Material/Supplies	GF Target	Very limited office and safety supplies funding to meet department needs

YEAR ONE: FY 2024-25

Budget Changes

The Department's $10,040,092 budget for FY 2024-25, as proposed by the Mayor, is $69,739 or 0.7% more than the original FY 2023-24 budget of $9,970,353.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 39.82 FTEs, which are 1.02 FTEs less than the 40.84 FTEs in the original FY 2023-24 budget. This represents a 2.5% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $654,795 in FY 2024-25 are $322,000 or 96.8% more than FY 2023-24 revenues of $332,795.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $9,718,016 budget for FY 2025-26, as proposed by the Mayor, is $322,076 or 3.2% less than the Mayor's proposed FY 2024-25 budget of $10,040,092.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 38.76 FTEs, which are 1.06 FTEs less than the 39.82 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 2.7% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $654,795 in FY 2025-26 are equal to FY 2024-25 estimated revenues of $654,795.

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Department of Police Accountability	$10,415,143	$9,373,996	$9,776,177	$9,970,353	$10,040,092
FTE Count	47.94	42.38	43.17	40.84	39.82

The Department's budget decreased by $375,051 or 3.6% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 8.12 FTE or 16.9% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $69,739 largely due to a $150,000 programmatic project to improve data sharing with the Police Department. This increase is offset by $20,735 in reductions to salaries and benefits and $59,527 in non-personnel expenses, including rent payments.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $322,076 largely due to a $400,000 decrease in a programmatic project that staff the Sheriff's Office of Inspector General.

Advertising Budget

The Department has $6,101 budgeted for advertising in FY 2023-24 and FY 2024-25. This funding is for print media (business cards and brochures). There is no spending on translation.

Budget Reductions

The Mayor's proposed budget in FY 2024-25 deletes 1.00 FTE 8177 Attorney position.

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $2,500 in FY 2024-25. All of the $2,500 in recommended reductions are one-time savings. These reductions would still allow an increase of $67,239 or 0.7% in the Department's FY 2024-25 budget.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst has no recommended reductions to the proposed budget in FY 2025-26.

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

DPA - Department of Police Accountability

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		DPA Police Accountability													
DPA-1	Other Professional Services			$90,000	$87,500	$2,500	x	x					$0		
		Reduce budget for other professional services by $2,500 to account for expected savings in contract costs in FY 2024-25.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$2,500	$0	**$2,500**
Non-General Fund	$0	$0	**$0**
Total	**$2,500**	**$0**	**$2,500**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

YEAR ONE: FY 2024-25

Budget Changes

The Department's $1,405,701 budget for FY 2024-25, as proposed by the Mayor, is $351,027 or 20% less than the original FY 2023-24 budget of $1,756,728.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 1.15 FTEs, which are 3.37 FTEs less than the 4.52 FTEs in the original FY 2023-24 budget. This represents a 74.6% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department does not generate revenue.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $1,417,530 budget for FY 2025-26, as proposed by the Mayor, is $11,829 or 0.8% more than the Mayor's proposed FY 2024-25 budget of $1,405,701.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 0.74 FTEs, which are 0.41 FTEs less than the 1.15 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 35.7% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department does not generate revenue.

DEPARTMENT: SDA – SHERIFF ACCOUNTABILITY

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Sheriff Accountability	n/a	1,973,878	2,511,812	1,756,728	1,405,701
FTE Count	n/a	7.70	10.20	4.52	1.15

Proposition D, passed by voters in November of 2020, directed the City to create a new department to oversee the Sheriff's Department and a new oversight board that would make recommendations to the Sheriff and Board of Supervisors about the operations of the Sheriff's Department. The Department's budget decreased by $568,177 or 28.8% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 6.55 or 85.1% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by $351,027 largely due to a reduction in budgeted positions. As of June 2024, the Department has two filled positions including the Inspector General, who assumed office in January of 2024. Department of Police Accountability staff continue to assist the Department through a work order, investigating complaints made against Sheriff's Department staff and assisting with budgeting, payroll, computer, and tech support. The proposed budget does not include funding to fill any additional positions.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $11,829 largely due to slight increases in salaries and benefits.

DEPARTMENT: SDA – SHERIFF ACCOUNTABILITY

Advertising Budget

The Department reports that it has $30,970 budgeted for advertising in FY 2023-24, including $28,470 for SFGovTV coverage of Sheriff's Department Oversight Board meetings and approximately $2,500 for printing business cards and brochures.

The Mayor's proposed budget for the Department for FY 2024-25 includes $29,004 for advertising. This includes $26,504 for SFGovTV coverage of Sheriff's Department Oversight Board meetings and $2,500 for printing business cards and brochures.

The Department's FY 2023-24 budget and the Mayor's proposed budget for the Department for FY 2024-25 do not include funds for advertising in languages other than English.

Budget Reductions

The Department reports that the Mayor proposed $1,087,703 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: SDA – SHERIFF ACCOUNTABILITY

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $102,142 in FY 2024-25. All of the $102,142 in recommended reductions are one-time savings.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst does not recommend reductions to the proposed budget for FY 2025-26.

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

SDA - Sheriff Accountability

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	GF	1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	GF	1T
		Sheriff Accountability													
	Prof & Specialized Svcs-Bdgt			$64,912	$30,970	$33,942	x	x					$0		
	Prof & Specialized Svcs-Bdgt			$138,830	$70,630	$68,200	x	x					$0		
SDA-1		*Total Savings*			*$102,142*				*Total Savings*			*$0*			
		Use existing surplus of $102,142 in carry forward funds from the Sheriff Accountability budget that are proposed to be carried forward from FY 2023-24 to FY 2024-25.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$102,142	$0	**$102,142**
Non-General Fund	$0	$0	**$0**
Total	**$102,142**	**$0**	**$102,142**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

SDA - Inspector General, Office of the
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
210723	SDA Inspector General Office	10010	GF Annual Authority Ctrl	10037651	Office of Inspector General	21789	SDA Operations	5010Salary	820,893.00				1,079,669.00	394,625.00				Extend the OIG's reliance on borrowed support and resources. Delay the OIG's ability to become fully operational. Impair the OIG's ability to meet core requirements. Prevent the OIG from adding services for the community.
210723	SDA Inspector General Office	10010	GF Annual Authority Ctrl	10037651	Office of Inspector General	21789	SDA Operations	5130Fringe	250,391.00				352,490.00	79,831.00				
210723	SDA Inspector General Office	10010	GF Annual Authority Ctrl	10037651	Office of Inspector General	21789	SDA Operations	5210NPSvcs	269,424.00				268,830.00	138,830.00				

SDA - Inspector General, Office of the

DEPT ID	DEPT DESCRIPTION	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL BUDGET	FY 2023-24 REVISED/ ADJUSTED BUDGET	FY 2023-24 ACTUAL EXPENDITURES (as of May 1, 2024)	ENCUMBRANCES (as of May 1, 2024)	Media Type (i.e., print, digital, radio, TV, social	EXPLANATION/NOTES
210724	SDA Sheriff Oversight Board	10010	GF Annual Authority Ctrl	10037650	Sheriff's Oversight Board	21789	SDA Operations	581280	-	28,470.00	13,362.50	-	SF GovTV	Media service for SDOB board meeting
210724	SDA Sheriff Oversight Board	10010	GF Annual Authority Ctrl	10037650	Sheriff's Oversight Board	21789	SDA Operations	581820	-	2,500.00	407.60	-	Reproduction	Print business cards and brochures
210723	SDA Inspector General Office	10010	GF Annual Authority Ctrl	10037651	Office of Inspector General	21789	SDA Operations	549510	-	-	1,503.99	-	Signs printing	Vinyl sign printing from Fastsigns
210723	SDA Inspector General Office	10010	GF Annual Authority Ctrl	10037651	Office of Inspector General	21789	SDA Operations	535520	-	-	643.07	-	Photo printing	Custom photo printing for SDA & SDOB members from Oscarsphoto
210723	SDA Inspector General Office	10010	GF Annual Authority Ctrl	10037651	Office of Inspector General	21789	SDA Operations	535520	-	-	226.34	-	Business card	Business cards for OIG from Echelon Fine Printing which's referred by Repro

YEAR ONE: FY 2024-25

Budget Changes

The Department's $323,557,019 budget for FY 2024-25, as proposed by the Mayor, is $32,542,417 or 11.2% more than the original FY 2023-24 budget of $291,014,602.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 1,002.80 FTEs, which are 7.42 FTEs more than the 995.38 FTEs in the original FY 2023-24 budget. This represents a 0.7% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $76,972,189 in FY 2024-25 are $8,602,856 or 12.6% more than FY 2023-24 revenues of $68,369,333.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $320,835,740 budget for FY 2025-26, as proposed by the Mayor, is $2,721,279 or 0.8% less than the Mayor's proposed FY 2024-25 budget of $323,557,019.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 1,000.38 FTEs, which are 2.42 FTEs less than the 1002.80 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.2% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $69,639,581 in FY 2025-26 are $7,332,608 or 9.5% less than FY 2024-25 estimated revenues of $76,972,189.

DEPARTMENT: SHF – SHERIFF

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Sheriff	245,012,613	268,878,448	299,186,306	291,014,602	323,557,019
FTE Count	1,007.63	999.66	1001.89	995.38	1,002.80

The Department's budget increased by $78,544,406 or 32.1% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 4.83 or 0.5% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $32,542,417 largely due to salary and benefit cost increases, increased overtime, and increased non-personnel costs. The Department faces increased staffing needs as a result of increased law enforcement operations in the Tenderloin and Mid-Market neighborhoods, which have resulted in larger jail populations. The Department will continue to use overtime to meet mandated minimum staffing levels while also working to fill 75 sworn vacancies during the year.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $2,721,279 largely due to decreases in overtime, non-personnel, and interdepartmental spending.

DEPARTMENT: SHF – SHERIFF

Advertising Budget

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

Budget Reductions

The Department reports that the Mayor proposed $448,304 in reductions in FY 2024-25, which are summarized in the table attached to this report.

DEPARTMENT: SHF – SHERIFF

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $480,389 in FY 2024-25. All of the $480,389 in recommended reductions are one-time savings. These reductions would still allow an increase of $32,062,028 or 11.0% in the Department's FY 2024-25 budget.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst does not recommended reductions to the proposed budget in FY 2025-26.

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

SHF - Sheriff

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	GF	1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	GF	1T
		SHF Administration													
	Programmatic Projects-Budget			$1,500,000	$1,369,611	$130,389	x	x					$0		
SHF-1		Reduce proposed funding increase for the Jail Management System due to insufficient justification. This recommendation would still allow a 10% overall funding increase for this authority from the FY 2023-24 level of $2,715,093, despite an approximate one-year delay in the project's next phase (Phase 2) while the Department negotiated an assignment agreement following the acquisition of the project vendor by another company. As of June 4, 2024, the Department had not made any Programmatic Projects expenditures for this authority in FY 2023-24.							One-time savings.						
		SHF Planning													
	Automotive & Other Vehicles			$700,000	$350,000	$350,000	x	x					$0		
SHF-2		Reduce proposed funding for Capital Outlay due to insufficient justification. The proposed budget includes $700,000 to purchase two prisoner transport buses, at $350,000 each. This recommendation would provide the Department with a third prisoner transport bus with fewer than 12 years in service, which the Department cites as an industry standard for useful life. Using the remaining two vehicles when needed in FY 2024-25 is likely to be more cost effective than acquiring a second new bus; for the most recent year in the Citywide Fleet report (FY 2022-23), maintenance costs for these two vehicles were $13,014 and $23,439 respectively. This recommendation would still allow a Capital Outlay budget of $3,994,280 from General Fund support.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$480,389	$0	**$480,389**
Non-General Fund	$0	$0	**$0**
Total	**$480,389**	**$0**	**$480,389**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

SHF - Sheriff's Department
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ ADJUSTED	FY 2023-24 FTE ORIGINAL	FY 2024-25 FTE MYR PROPOSED	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232331	SHF Administration	10000	GF Annual Account Ctrl	10001941	SH Building Services	10000	Operating	581051	1,489,732	1,489,732			1,727,942	1,449,601		GF-PUC-Light Heat & Power		PUC has stated electricity rates will increase 19%. Unless PUC is intending to keep rates the same as FY24, we will not have sufficient funds to pay for our electricity costs.
232331	SHF Administration	10000	GF Annual Account Ctrl	10001934	SH Communications	10000	Operating	581280	32,372	32,372			24,963	-		DT SFGov TV Services		DT bills us an allocated rate. If DT intends to bill us next year, we would not be able to without the budget.
232331	SHF Administration	10000	GF Annual Account Ctrl	10001916	SH Court Security	10000	Operating	581460	883,700	883,700			918,100	903,600		GF-HR-Workers' Comp Claims		Our HR Worker's Comp quarterly billings has been increasing of late and we just had 7 deputies suffering injuries due to an attack back in April
232331	SHF Administration	10000	GF Annual Account Ctrl	10001912	SH Administration	10000	Operating	581460	7,953,300	7,953,300			8,262,900	8,132,400		GF-HR-Workers' Comp Claims		Our HR Worker's Comp quarterly billings has been increasing of late and we just had 7 deputies suffering injuries due to an attack back in April

YEAR ONE: FY 2024-25

Budget Changes

The Department's $93,729,284 budget for FY 2024-25, as proposed by the Mayor, is $4,169,243 or 4.7% more than the original FY 2023-24 budget of $89,560,041.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 293.75 FTEs, which are 1.54 FTEs less than the 295.29 FTEs in the original FY 2023-24 budget. This represents a 0.5% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $9,421,343 in FY 2024-25 are $336,981 or 3.5% less than FY 2023-24 revenues of $9,758,324.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $96,467,612 budget for FY 2025-26, as proposed by the Mayor, is $2,738,328 or 2.9% more than the Mayor's proposed FY 2024-25 budget of $93,729,284.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 293.55 FTEs, which are 0.20 FTEs less than the 293.75 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $9,057,776 in FY 2025-26 are $363,567 or 3.9% less than FY 2024-25 estimated revenues of $9,421,343.

DEPARTMENT: DAT – DISTRICT ATTORNEY

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
District Attorney	73,721,806	81,237,605	83,984,240	89,560,041	93,729,284
FTE Count	266.83	282.99	283.24	295.29	293.75

The Department's budget increased by $20,007,478 or 27.1% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 26.92 or 10.1% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $4,169,243 largely due to salary and benefit cost increases.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $2,738,328 largely due to salary and benefit cost increases.

DEPARTMENT: DAT – DISTRICT ATTORNEY

Advertising Budget

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

The Mayor's proposed budget for the Department for FY 2024-25 does not include any expenditures for advertising in print or social media.

Budget Reductions

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

DEPARTMENT: DAT – DISTRICT ATTORNEY

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $142,719 in FY 2024-25. Of the $142,719 in recommended reductions, $5,122 are ongoing savings and $137,597 are one-time savings. These reductions would still allow an increase of $4,026,524 or 4.5% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $32,361 for total General Fund savings of $175,080.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $5,122 in FY 2025-26. Of the $5,122 in recommended reductions, all are ongoing savings. These reductions would still allow an increase of $2,733,206 or 2.9% in the Department's FY 2025-26 budget.

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

DAT - District Attorney

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
		DAT District Attorney													
DAT-1	Overtime - Miscellaneous			$197,608	$192,608	$5,000	x				$197,608	$192,608	$5,000	x	
	Mandatory Fringe Benefits			$4,841	$4,719	$122	x				$4,841	$4,719	$122	x	
		Total Savings			*$5,122*				*Total Savings*			*$5,122*			
		Reduce budgeted amount for overtime to reflect actual need and expected expenditures.							Ongoing savings.						
DAT-2	Attrition Savings	(1.65)		($214,490)	($253,407)	$38,917	x	x					$0		
	Mandatory Fringe Benefits			($85,044)	($98,892)	$13,848	x	x					$0		
		Total Savings			*$52,765*				*Total Savings*			*$0*			
		Increase attrition savings. Department plans to fill vacant 1.0 FTE 1094 IT Operations Support Admin IV. Increase attrition savings to reflect anticipated 3-month delay of hiring. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY23-24 with $0.6 million in salary and benefit savings.							One-time savings						
DAT-3	Attrition Savings	(10.35)		($1,347,237)	($1,412,745)	$65,508	x	x					$0		
	Mandatory Fringe Benefits			($534,363)	($553,687)	$19,324	x	x					$0		
		Total Savings			*$84,832*				*Total Savings*			*$0*			
		Increase attrition savings. Department plans to fill vacant 1.0 FTE 8177 Trial Attorney. Increase attrition savings to reflect anticipated 3-month delay of hiring. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY23-24 with $0.6 million in salary and benefit savings.							One-time savings						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$137,597	$5,122	**$142,719**
Non-General Fund	$0	$0	**$0**
Total	**$137,597**	**$5,122**	**$142,719**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$5,122	**$5,122**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$5,122**	**$5,122**

GF = General Fund
1T = One Time

DAT - District Attorney

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000633639	2022	229313	10020	000001325	PET FOOD EXPRESS LTD	10023081	$1,086
0000635183	2022	229313	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001774	$28,590
0000636925	2022	229313	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001774	$1,388
0000665607	2022	229313	10000	000001508	MICROBIZ SECURITY CO INC	10001774	$1,296
						Total	**$32,361**

YEAR ONE: FY 2024-25

Budget Changes

The Department's $821,633,322 budget for FY 2024-25, as proposed by the Mayor, is $46,721,611 or 6.0% more than the original FY 2023-24 budget of $774,911,711.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 2,971.16 FTEs, which are 37.30 FTEs more than the 2,933.86 FTEs in the original FY 2023-24 budget. This represents a 1.3% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $163,404,891 in FY 2024-25 are $5,629,459 or 3.6% more than FY 2023-24 revenues of $157,775,432.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $839,451,785 budget for FY 2025-26, as proposed by the Mayor, is $17,818,463 or 2.2% more than the Mayor's proposed FY 2024-25 budget of $821,633,322.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 2,962.95 FTEs, which are 8.21 FTEs less than the 2,971.16 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.3% decrease in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $168,472,146 in FY 2025-26 are $5,067,255 or 3.1% more than FY 2024-25 estimated revenues of $163,404,891.

DEPARTMENT: POL – POLICE DEPARTMENT

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Police Department	$667,891,102	$657,406,273	$713,980,684	$774,911,711	$821,633,322
FTE Count	3,048.45	2,880.71	2,849.36	2,933.86	2,971.16

The Department's budget increased by $153,742,220 or 23.0% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count decreased by 77.29 or 2.5% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $46,721,611 largely due to:

- $34.5 million in General Fund support for higher labor costs, consistent with the labor agreement with the Police Officers Association and other bargaining units.
- $5 million in General Fund support for increasing academy class sizes from 25 to 50 (four per year).
- $2,375,000 in General Fund support for new equipment and services, including drones, public safety cameras, auto-transcription software, and a digital evidence management system.
- $800,000 in less civilian attrition in the General Fund.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by $17,818,463 largely due to ongoing increases in labor costs.

DEPARTMENT: POL – POLICE DEPARTMENT

Advertising Budget

The Department has no budgeted expenditures for advertising in FY 2023-24 or FY 2024-25. Actual advertising spending in FY 2023-24 is projected to be $22,163, all on social media.

Budget Reductions

The Department reports that the Mayor has not proposed any reductions in FY 2024-25 that would result in service reductions.

The Budget and Legislative Analyst's Office notes that General Fund support has been reduced by $1,069,907 in FY 2024-25 and FY 2025-26 due to the termination of the SF Safe contract.

DEPARTMENT: POL – POLICE DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $215,603 in FY 2024-25. All of the $215,603 in recommended reductions are one-time savings. These reductions would still allow an increase of 46,506,008 or 6.0% in the Department's FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out current year unexpended General Fund appropriation of $200,000, for total General Fund savings of $415,603.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst has no recommended reductions to the proposed budget in FY 2025-26. This would allow an increase of $17,818,463 or 2.2% in the Department's FY 2025-26 budget.

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

POL - Police

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		POL Admin													
POL-1	Automotive & Other Vehicles			$1,734,045	$1,618,442	$115,603	x	x					$0		
		Reduce Marked Patrol Hybrid vehicle purchases from 15 to 14.							One-time savings.						
POL-2	Attrition Savings - Misc.			($3,959,822)	($4,031,423)	$71,601	x	x							
	Mandatory Fringe Benefits			($1,570,544)	($1,598,943)	$28,399	x	x							
		Total Savings			*$100,000*				*Total Savings*			*$0*			
		Increase Attrition Savings for non-sworn staff to account for delays in hiring civilians.							One-time savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$215,603	$0	**$215,603**
Non-General Fund	$0	$0	**$0**
Total	**$215,603**	**$0**	**$215,603**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

GF = General Fund
1T = One Time

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

Current Year Savings

POL - Police Department

Rec #	Account Title	FY 2023-24				
		Amount				
		From	To	Savings	GF	1T
		POL - FOB - Field Operations				
CY POL-1	Prof & Specialized Svcs-Bdgt	$910,000	$710,000	$200,000	x	x
		Reduce this appropriation by $200,000 to account for current year savings on the SF Safe grant, which was terminated mid-year.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$200,000	$0	**$200,000**
Non-General Fund	$0	$0	**$0**
Total	**$200,000**	**$0**	**$200,000**

GF = General Fund
1T = One Time

YEAR ONE: FY 2024-25

Budget Changes

The Department's $14,386,818 budget for FY 2024-25, as proposed by the Mayor, is $6,848,946 or 91% more than the original FY 2023-24 budget of $7,537,872.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 27.61 FTEs, which are 2.95 FTEs less than the 30.56 FTEs in the original FY 2023-24 budget. This represents a 9.7% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of $157,200 in FY 2024-25 are unchanged from FY 2023-24 revenues.

YEAR TWO: FY 2025-26

Budget Changes

The Department's $7,816,551 budget for FY 2025-26, as proposed by the Mayor, is $6,570,267 or 45.7% less than the Mayor's proposed FY 2024-25 budget of $14,386,818.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 28.94 FTEs, which are 1.33 FTEs more than the 27.61 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 4.8% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of $157,200 in FY 2025-26 are unchanged from FY 2024-25 estimated revenues.

DEPARTMENT: ETH – ETHICS COMMISSION

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

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Ethics Commission	4,567,315	6,551,078	7,586,853	7,537,872	14,386,818
FTE Count	22.78	30.50	31.43	30.56	27.61

The Department's budget increased by $9,819,503 or 215% from the adopted budget in FY 2020-21 to the Mayor's proposed budget in FY 2024-25. The Department's FTE count increased by 4.83 or 21.2% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by $6,848,946 largely due to an increased contribution to the Election Campaign Fund.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by $6,570,267 largely due to a decreased contribution to the Election Campaign Fund.

DEPARTMENT: ETH – ETHICS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $150,222 in FY 2024-25. All of the $150,222 in recommended reductions are ongoing savings. These reductions would still allow an increase of $6,698,724 or 88.9% in the Department's FY 2024-25 budget.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total $196,071 in FY 2025-26. All of the $196,071 in recommended reductions are ongoing savings.

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

ETH - Ethics Commission

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
		ETH Ethics Commission													
ETH-1	1684 Auditor II	1.80	0.00	$264,570	$0	$264,570	x		3.00	0.00	$456,135	$0	$456,135	x	
	Mandatory Fringe Benefits			$95,622	$0	$95,622	x				$165,423	$0.00	$165,423	x	
	1822 Administrative Analyst	1.20	3.00	$148,671	$372,234	($223,563)	x		0.00	3.00	$0	$385,437	($385,437)	x	
	Mandatory Fringe Benefits			$57,996	$144,111	($86,115)	x				$0	$149,307	($149,307)	x	
		Total Savings			*$50,514*				*Total Savings*			*$86,814*			
		Deny proposed upward substitution of 1.80 FTE 1822 Administrative Analyst positions (3 positions total) to 1.80 FTE 1684 Auditor II positions due to inadequate justification. Auditor positions are specific to the Controller's Office because of the increased scope of work and the specific mandates of Charter Appendix F, "Authority and Duties of City Services Auditor," and because of the need and ability to work with a wide variety of contacts and stakeholders.							Ongoing savings.						
ETH-2	1686 Auditor III	0.64	0.00	$105,330	$0	$105,330	x		1.00	0.00	$170,779	$0	$170,779	x	
	Mandatory Fringe Benefits			$36,591	$0	$36,591	x				$59,444	$0	$59,444	x	
	1824 Principal Admin Analyst	0.36	1.00	$60,507	$167,438	($106,931)	x		0.00	1.00	$0	$173,375	($173,375)	x	
	Mandatory Fringe Benefits			$21,186	$58,154	($36,968)	x				$0	$60,041	($60,041)	x	
		Total Savings			*($1,978)*				*Total Savings*			*($3,193)*			
		Deny proposed upward substitution of 1.00 FTE 1824 Principal Administrative Analyst position (proposed as 0.64 FTE in FY 2024-25) to 1.00 FTE 1686 Auditor III position (proposed as 0.36 FTE in FY 2024-25) due to inadequate justification. Auditor positions are specific to the Controller's Office because of the increased scope of work and the specific mandates of Charter Appendix F, "Authority and Duties of City Services Auditor," and because of the need and ability to work with a wide variety of contacts and stakeholders.							Ongoing cost.						

GF = General Fund
1T = One Time

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

ETH - Ethics Commission

		FY 2024-25							FY 2025-26						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ETH-3	1824 Principal Admin Analyst	1.76	0.00	$293,476	$0	$293,476	x		2.00	0.00	$346,750	$0	$346,750	x	
	Mandatory Fringe Benefits			$101,702	$0	$101,702	x				$120,082	$0	$120,082	x	
	1823 Senior Admin Analyst	0.24	2.00	$35,752	$289,194	($253,442)	x		0.00	2.00	$0	$299,448	($299,448)	x	
	Mandatory Fringe Benefits			$13,282	$105,592	($92,310)	x				$0	$109,220	($109,220)	x	
		Total Savings			*$49,426*				*Total Savings*			*$58,164*			
		Deny proposed upward substitution of 2.00 FTE 1823 Senior Administrative Analyst positions to 2.00 FTE 1824 Principal Administrative Analyst positions in the Enforcement Division due to inadequate justification. These positions currently serve as Senior Investigative Analysts, which is a sufficient classification to carry out the responsibilities of the positions. The Department's budget submission to the Mayor asserted that an upward substitution is necessary due to the positions need to perform traditional prosecutorial functions. Under the City's job classification specifications, the 1823 classification essential duties may include "direct[ing] complex financial or operational activities."							Ongoing savings.						
ETH-4	0923 Manager II	1.00	0.00	$180,166	$0	$180,166	x		1.00	0.00	$186,554	$0	$186,554	x	
	Mandatory Fringe Benefits			$66,620	$0	$66,620	x				$69,380	$0	$69,380	x	
	0922 Manager I	0.00	1.00	$0	$167,812	($167,812)	x		0.00	1.00	$0	$173,763	($173,763)	x	
	Mandatory Fringe Benefits			$0	$64,216	($64,216)	x				$0	$66,564	($66,564)	x	
		Total Savings			*$14,758*				*Total Savings*			*$15,607*			
		Deny proposed upward substitution of 1.00 FTE 0922 Manager I position to 1.00 FTE 0923 Manager II positions due to inadequate justification. This position currently serves as the Director of Enforcement and the responsibilities can continue to be carried out by the current classification of an 0922 Manager I. This position serves as the Director of the Enforcement Division, which has a staff of five investigators (not including two vacant positions that are vacant and will not be filled in FY 2024-25) currently classified as 1823 Senior Administrative Analysts. According to the City's job classification system, incumbents in the 0922 Manager I classification "assume responsibility for *multiple* sections providing complex, related functions or services" and are distinguished from the 0923 Manager II classification in that the Manager II is responsible for "one or more *large* section(s) or functional areas." (emphasis added) Over the last three years growth in manager, deputy director, and director positions across the City has outpaced total position growth by more than double (13.4% vs. 5.7%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.							Ongoing savings.						

GF = General Fund
1T = One Time

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

ETH - Ethics Commission

Rec #	Account Title	FY 2024-25 FTE From	FY 2024-25 FTE To	FY 2024-25 Amount From	FY 2024-25 Amount To	FY 2024-25 Savings	FY 2024-25 GF	FY 2024-25 1T	FY 2025-26 FTE From	FY 2025-26 FTE To	FY 2025-26 Amount From	FY 2025-26 Amount To	FY 2025-26 Savings	FY 2025-26 GF	FY 2025-26 1T
ETH-5	1844 Senior Management Assistant	1.00	0.00	$130,882	$0	$130,882	x		1.00	0.00	$135,523	$0	$135,523	x	
	Mandatory Fringe Benefits			$49,665	$0	$49,665	x				$51,420	$0	$51,420	x	
	1840 Junior Management Assistant	0.00	1.00	$0	$100,623	($100,623)	x		0.00	1.00	$0	$104,191	($104,191)	x	
	Mandatory Fringe Benefits			$0	$42,422	($42,422)	x				$0	$44,073	($44,073)	x	
		Total Savings			*$37,502*				*Total Savings*			*$38,679*			
		Deny proposed upward substitution of 1.00 FTE 1840 Junior Management Assistant position to 1.00 FTE 1844 Senior Management Assistant position due to inadequate justification. According to the City's job classification system, the essential duties of an 1840 Junior Management Analyst closely align with the responsibilities of this position including, "administrative and/or management functions in the areas of operations, budget, contract/grant development, and/or office management"; "assists in the preparation of fiscal reports by monitoring expenditures and maintaining budget." Other essential duties listed for the 1840 classification also align with responsibilities of the position including duties related to procurement and contracting functions, Commission support activities, assisting in the analysis of programs, and gathering, compiling, and analyzing data and preparing reports for program evaluation.							Ongoing savings.						

FY 2024-25
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$150,222	**$150,222**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$150,222**	**$150,222**

FY 2025-26
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$196,071	**$196,071**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$196,071**	**$196,071**

GF = General Fund
1T = One Time

From:	Sara Lee
To:	Hsieh, Frances (BOS); Jay Xu
Cc:	Daphne Tooke; CON - Matt Ayotte
Subject:	RE: Additional Instructions from Budget Chair Connie Chan for Week 1
Date:	Tuesday, June 18, 2024 11:44:48 AM

Dear Frances,

We have reviewed and discussed with the BLA their proposed recommendation and accept the changes. So Dr. Xu will not be in attendance on Thursday.

Best,
Sara

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 10:19 AM
To: Jay Xu <jxu@asianart.org>
Cc: Daphne Tooke <dtooke@asianart.org>; Matt Ayotte <mayotte@asianart.org>; Sara Lee <slee@asianart.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Dr. Xu,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. Please let me know if this is the case for your department.

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until Wednesday. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers

Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Hsieh, Frances (BOS)
Sent: Wednesday, June 12, 2024 3:52 PM
To: CON - Sara Lee <slee@asianart.org>
Cc: Daphne Tooke <dtooke@asianart.org>; CON - Matt Ayotte <mayotte@asianart.org>; Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>; Romero, Tabitha (MYR) <tabitha.romero@sfgov.org>; Jay Xu <jxu@asianart.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Thank you!

Please remember to bring a copy on a flash drive for tomorrow.

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From: Sara Lee <slee@asianart.org>
Sent: Wednesday, June 12, 2024 3:17 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Daphne Tooke <dtooke@asianart.org>; CON - Matt Ayotte <mayotte@asianart.org>; Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>; Romero, Tabitha (MYR) <tabitha.romero@sfgov.org>; Jay Xu <jxu@asianart.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Hi Frances,

Here's the final revised presentation for AAM. It primarily updated the org chart so that it shows the entire museum, so that the City positions could be put into context (vs the original version that only showed City positions). Please let me know if you have any further comments.

Best,

Sara

From: Sara Lee
Sent: Monday, June 10, 2024 4:49 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Daphne Tooke <dtooke@asianart.org>; Matt Ayotte <mayotte@Asianart.org>; Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>; Romero, Tabitha (MYR) <tabitha.romero@sfgov.org>; Jay Xu <jxu@asianart.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hi Frances,

Here is a draft presentation for AAM. We need to scrub for any inadvertent missed details, but it should be substantially final.

Best,
Sara

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Wednesday, June 5, 2024 4:01 PM
To: Jay Xu <jxu@asianart.org>
Cc: Daphne Tooke <dtooke@asianart.org>; Matt Ayotte <mayotte@asianart.org>; Sara Lee <slee@asianart.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Dr. Xu,

I just wanted to remind you that your departmental budget presentation is next **Thursday, 6/13** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by next **Monday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation before next Wednesday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Wednesday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From: Petrucione, Katharine (ADM)
To: Hsieh, Frances (BOS); Chu, Carmen (ADM)
Cc: Hayward, Sophie (ADM)
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1
Date: Monday, June 17, 2024 4:36:13 PM

Hi Frances –

Thanks for the information about Thursday's hearing. I will be presenting briefly on the two fee ordinances and we will not have a presentation.

We are now in agreement with the BLA on their proposed cuts.

Thanks –

Katie

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 11:35 AM
To: Chu, Carmen (ADM) <carmen.chu@sfgov.org>
Cc: Hayward, Sophie (ADM) <sophie.hayward@sfgov.org>; Petrucione, Katharine (ADM) <katharine.petrucione@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello City Administrator Chu,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until Wednesday. *However, if you do agree with the recommended reductions, please let me know*.

In addition, your department has the following legislation that will also be heard on Thursday.

- 240597 Administrative Code - County Clerk's Fees
- 240598 Police Code - Entertainment License Fee Updates

Chair Chan plans to call departments up in the order on the published agenda and will call these items at the same time. If you have power point presentations for this item, please send

that through by end of **day on Tuesday**. A power point presentation is not required, of course, but please keep the presentations for each item to **3 minutes each**.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Chu, Carmen (ADM) <carmen.chu@sfgov.org>
Sent: Wednesday, June 5, 2024 3:31 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Hayward, Sophie (ADM) <sophie.hayward@sfgov.org>; Petrucione, Katharine (ADM) <katharine.petrucione@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Thanks Frances,
Carmen

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Tuesday, June 4, 2024 5:50 PM
To: Chu, Carmen (ADM) <carmen.chu@sfgov.org>
Cc: Hayward, Sophie (ADM) <sophie.hayward@sfgov.org>; Petrucione, Katharine (ADM) <katharine.petrucione@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

Just wanted to remind you that your departmental budget presentation is next **Wednesday, 6/12** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

The hearing will begin with an introduction from the Mayor's Budget Office. We will then hear the Interim Budget and then the Office of Community Investment and Infrastructure's (OCII) budget. Then Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar

(page 4). If you have limitations to your schedule, please let me know as soon as possible. If you have trailing legislation associated with your budget, we will call that item at the same time as we call up your department, EXCEPT for any fee related legislation – that will be heard in week #2. The trailer I have for your department this week is as follows, please let me know if this is accurate:

- 240599 Business and Tax Regulations Code - DPH Cannabis Business Inspection Fees

We hope to have your power point presentation by this **Friday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation between Friday and next Wednesday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Wednesday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From: Hollenbeck, Sarah (ART)
To: Hsieh, Frances (BOS)
Cc: Ventre, Alyssa (ART); Te, Coma (ART); Quan, Kevin (ART); Remington, Ralph (ART)
Subject: Re: Instructions from Budget Chair Connie Chan
Date: Tuesday, June 18, 2024 9:31:06 AM
Attachments: image001.png

Good morning, Frances -

The Arts Commission accepts the BLA's reductions. Accordingly, we understand it will not be necessary to appear at the hearing on Thursday per your instructions below. Please let us know if you have any questions or there's anything further that you need from us.

Thank you,

Sarah

Sarah Hollenbeck
Deputy Director of Finance & Administration
Pronouns: she/her
Email: sarah.hollenbeck@sfgov.org
Office: 415-252-2270
Mobile: 415-310-4231

San Francisco Arts Commission
401 Van Ness Avenue, Suite 325
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www.sfartscommission.org

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The San Francisco Arts Commission acknowledges that we are on the unceded ancestral homeland of the Ramaytush Ohlone. We affirm the sovereign rights of their community as First Peoples and are committed to supporting the traditional and contemporary evolution of the American Indian community and uplifting contemporary indigenous voices and culture.

Please be mindful that all correspondence and documents submitted to the San Francisco Arts Commission are public records and, as such, are subject to the Sunshine Ordinance and can be requested by the public. If this happens, personal information such as personal emails, Social Security numbers and phone numbers will be redacted.

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 10:23 AM
To: Remington, Ralph (ART) <ralph.remington@sfgov.org>

Cc: Te, Coma (ART) <coma.te@sfgov.org>; Quan, Kevin (ART) <kevin.r.quan@sfgov.org>
Subject: RE: Instructions from Budget Chair Connie Chan

Hello Director Remington,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department.*

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until Wednesday. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Te, Coma (ART) <coma.te@sfgov.org>
Sent: Wednesday, June 12, 2024 11:14 AM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Quan, Kevin (ART) <kevin.r.quan@sfgov.org>
Subject: RE: Instructions from Budget Chair Connie Chan

Hi Frances,

Attached, please find ART's updated slide for tomorrow.

Please let us know if you need anything else.

Thanks!

Coma Te
Director of Communications
Pronouns: he/him
Email: coma.te@sfgov.org
Office: 415-252-2229
Mobile: 415-254-4634

San Francisco Arts Commission
401 Van Ness Avenue, Suite 325
San Francisco, CA 94102

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From: Te, Coma (ART)
Sent: Monday, June 10, 2024 10:10 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Quan, Kevin (ART) <kevin.r.quan@sfgov.org>
Subject: RE: Instructions from Budget Chair Connie Chan

Hi Frances,

Attached, please find ART's presentation deck for Thursday's presentation. Please let us know if you have any trouble with the files. We'll have a backup copy on a USB drive in the board chambers.

Thanks,

Coma Te
Director of Communications
Pronouns: he/him
Email: coma.te@sfgov.org

Office: 415-252-2229
Mobile: 415-254-4634

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From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Wednesday, June 5, 2024 4:23 PM
To: Quan, Kevin (ART) <kevin.r.quan@sfgov.org>
Cc: Te, Coma (ART) <coma.te@sfgov.org>
Subject: RE: Instructions from Budget Chair Connie Chan

What timing! Below is the email I was just about to send to your department.

Hello,

I just wanted to remind you that your departmental budget presentation is next **Thursday, 6/13** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by next **Monday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation before next

Thursday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Wednesday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From: Quan, Kevin (ART) <kevin.r.quan@sfgov.org>
Sent: Wednesday, June 5, 2024 3:32 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Te, Coma (ART) <coma.te@sfgov.org>
Subject: FW: Instructions from Budget Chair Connie Chan

Good afternoon Frances,

When should departments submit our presentations ahead of our hearing date? What is the preferred presentation format, PowerPoint? or PDF?

Thanks.

Kevin R. Quan
Finance Manager
Pronouns: he/him/his

Email: kevin.r.quan@sfgov.org

Office: 415-252-2230

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401 Van Ness Avenue, Suite 327
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Please be mindful that all correspondence and documents submitted to the San Francisco Arts Commission are public records and, as such, are subject to the Sunshine Ordinance and can be requested by the public. If this happens, personal information such as personal emails, Social Security numbers and phone numbers will be redacted.

From: Remington, Ralph (ART) <ralph.remington@sfgov.org>
Sent: Thursday, May 9, 2024 8:37 PM
To: Hollenbeck, Sarah (ART) <sarah.hollenbeck@sfgov.org>; Ventre, Alyssa (ART) <alyssa.ventre@sfgov.org>; Quan, Kevin (ART) <kevin.r.quan@sfgov.org>; Leifheit, Lex (ART) <lex.leifheit@sfgov.org>
Subject: Fwd: Instructions from Budget Chair Connie Chan

FYI

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

From: Chan, Connie (BOS) <connie.chan@sfgov.org>
Sent: Thursday, May 9, 2024 7:56:46 PM
Cc: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Duning, Anna (MYR) <anna.duning@sfgov.org>; Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>; Kittler, Sophia (MYR) <sophia.kittler@sfgov.org>
Subject: Instructions from Budget Chair Connie Chan

Dear City Department Head:

As we near the release of the Mayor's June Proposed Budget, we wanted to communicate

about the Budget Committee Calendar, the Board's budget process during the month of June, and our expectations of you:

- The last Budget and Finance Committee meeting will be held on Wednesday, June 5, 2024. Regular budget business of this committee will be on hold until meetings resume on July 10. If a department has an urgent item that MUST be heard during the month of June, please contact me about scheduling alternatives, if you have not already done so.
- **Wednesday, June 12 through Friday, June 14**: the Budget and Appropriations Committee will hear the first round of departmental presentations. Please see the Budget Calendar (page 5) for the order of department presentations; each of these days will begin at 10:00 am in the Board Chambers, room 250.
- **Thursday, June 20 and Friday, June 21**: the Budget and Appropriations Committee will hold the second round of departmental hearings with a focus on recommendations from the Budget and Legislative Analyst. The list of departments that are asked to reappear are also listed on the Budget Calendar. Each of these days also begin at 10:00 am in room 250.
- Wednesday, June 26, 2024 is planned as the final day of budget deliberations at the Budget and Appropriations Committee.

For your departmental presentation, please keep your presentation to **5 minutes** and include answers to the following prompts:

1. What are the department's mission and objectives?
2. How does the department's budget allocations help achieve its mission and objectives?
3. What are the performance measures that the department uses to determine whether it is achieving its objectives?
4. Please include an organizational chart of your department. This chart or supporting documentation should include:
    1. Position name, classification, and whether it is a permanent, temporary or exempt position
    2. Whether the position is filled, vacant, or in the hiring process and anticipated hire date
    3. A historic look the changes to your department's staffing over the past 5 years
5. How did the Department respond to the Mayor's budget instructions? What changes and reductions did your department make?

If you have any questions or concerns, please contact Frances Hsieh at frances.hsieh@sfgov.org or (415) 554-7411. As we get closer to June, Frances will communicate more specific details on how the Budget hearings will flow.

Regards,
Connie Chan
Budget Committee Chair

From: Lung, Holly (ASR)
To: Hsieh, Frances (BOS)
Cc: Alt, Emily (ASR); Torres, Joaquin (ASR)
Subject: Re: Additional Instructions from Budget Chair Connie Chan for Week 1
Date: Tuesday, June 18, 2024 10:42:47 AM

Hello Frances,

Thank you for your message. Our office is in agreement with the Budget and Legislative Analyst's recommendations regarding reductions to our department's budget. As a result, we do not plan to return to the committee this Thursday.

Could you confirm our understanding? Thank you, Frances!

Best,
Holly

Holly Lung 龍 聖 如 (she/her)
Office of the Assessor-Recorder
City and County of San Francisco
Phone: 628-652-8265, www.sfassessor.org

"Together, we work to ensure the financial stability of San Francisco. We seek to advance the principles of antiracism, equity, integrity and excellence, in service to our diverse constituents and communities."

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 10:17 AM
To: Torres, Joaquin (ASR) <joaquin.torres@sfgov.org>
Cc: Alt, Emily (ASR) <Emily.Alt@sfgov.org>; Lung, Holly (ASR) <holly.lung@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Assessor Torres,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. Please let me know if this is the case for your department.

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until Wednesday. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Lung, Holly (ASR) holly.lung@sfgov.org
Sent: Friday, June 7, 2024 3:14 PM
To: Hsieh, Frances (BOS) frances.hsieh@sfgov.org; Jalipa, Brent (BOS) brent.jalipa@sfgov.org
Cc: Torres, Joaquin (ASR) joaquin.torres@sfgov.org; Alt, Emily (ASR) Emily.Alt@sfgov.org
Subject: Re: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Frances and Brent,

As requested, attached is a copy of the Office of the Assessor-Recorder's budget presentation and organizational chart. Also included is a copy of the letter from the State Board of Equalization urging Boards to maintain funding for Assessors' offices.

Presenter: Assessor-Recorder Joaquín Torres
Additional invitees: Simone Jacques, Deputy Assessor for Finance and Administration, Emily Alt, Budget and Finance Manager, and Holly Lung, Public Affairs Manager

Please let me know if you have any questions. Thank you.

Best,
Holly

Holly Lung 龍 聖 如 (she/her)
Office of the Assessor-Recorder
City and County of San Francisco
Phone: 628-652-8265, www.sfassessor.org

"Together, we work to ensure the financial stability of San Francisco. We seek to advance the principles of antiracism, equity, integrity and excellence, in service to our diverse constituents and communities."

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Tuesday, June 4, 2024 5:44 PM
To: Torres, Joaquin (ASR) <joaquin.torres@sfgov.org>

Cc: Lung, Holly (ASR) <holly.lung@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

Just wanted to remind you that your departmental budget presentation is next **Wednesday, 6/12** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

The hearing will begin with an introduction from the Mayor's Budget Office. We will then hear the Interim Budget and then the Office of Community Investment and Infrastructure's (OCII) budget. Then Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by this **Friday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation between Friday and next Wednesday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Wednesday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From:	Wagner, Greg (CON)
To:	Hsieh, Frances (BOS)
Cc:	Macaulay, Devin (CON); Allersma, Michelle (CON); Lu, Carol (CON); Wong, Jeannie (CON); Wang, Caylin (CON); Ma, ChiaYu (TIS)
Subject:	RE: Additional Instructions from Budget Chair Connie Chan for Week 1
Date:	Tuesday, June 18, 2024 8:38:39 AM

Hi Frances, the Controller's Office is in agreement with BLA, so we will not plan to attend unless we hear otherwise.
Greg

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 10:54 AM
To: Wagner, Greg (CON) <greg.wagner@sfgov.org>
Cc: Macaulay, Devin (CON) <devin.macaulay@sfgov.org>; Allersma, Michelle (CON) <michelle.allersma@sfgov.org>; Lu, Carol (CON) <carol.lu@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Controller Wagner,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department.*

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until Wednesday. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Hsieh, Frances (BOS)
Sent: Tuesday, June 4, 2024 6:01 PM
To: Wagner, Greg (CON) <greg.wagner@sfgov.org>
Cc: Macaulay, Devin (CON) <devin.macaulay@sfgov.org>; Allersma, Michelle (CON) <michelle.allersma@sfgov.org>; Lu, Carol (CON) <carol.lu@sfgov.org>
Subject: FW: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Greg,

Just wanted to remind you that your departmental budget presentation is next **Wednesday, 6/12** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

The hearing will begin with an introduction from the Mayor's Budget Office. We will then hear the Interim Budget and then the Office of Community Investment and Infrastructure's (OCII) budget. Then Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible. If you have trailing legislation associated with your budget, we will call that item at the same time as we call up your department, EXCEPT for any fee related legislation – those will be heard in week #2. The trailer that I have for your department this week is as follows, please let me know if this is accurate and who will cover which items:

- 240608 Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation Ceiling
- 240612 Proposition J Contract Certification Contracted-Out Department Services Previously Approved
- 240613 Proposition J Contract Certification Contracted-Out Department Services Not Previously Approved
- 240619 Resolution Adjusting the Access Line Tax with the Consumer Price Index of 2024

We hope to have your power point presentation by this **Friday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation between Friday and next Wednesday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Wednesday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From:	Validzic, Ana (DPH)
To:	Hsieh, Frances (BOS); Colfax, Grant (DPH)
Cc:	Patil, Sneha (DPH); Gibbs, Emily (DPH); Louie, Jenny (DPH); Murrell, Drew (DPH)
Subject:	Re: Thurs 6/13/24: File 240622: DPH budget slides and presenter information
Date:	Tuesday, June 18, 2024 12:11:59 PM

Thank you Frances. As we just discussed, DPH is in agreement with the BLA recommendations. Per your instructions, we will not be in attendance on Thursday.

Best, Ana

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 11:14 AM
To: Colfax, Grant (DPH) <grant.colfax@sfdph.org>
Cc: Patil, Sneha (DPH) <sneha.patil@sfdph.org>; Gibbs, Emily (DPH) <emily.gibbs@sfdph.org>; Louie, Jenny (DPH) <jenny.louie@sfdph.org>; Murrell, Drew (DPH) <drew.murrell@sfdph.org>; Validzic, Ana (DPH) <ana.validzic@sfdph.org>
Subject: RE: Thurs 6/13/24: File 240622: DPH budget slides and presenter information

Hello Dr. Colfax,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department.*

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until Wednesday. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan

San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Validzic, Ana (DPH) <ana.validzic@sfdph.org>
Sent: Tuesday, June 11, 2024 8:26 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>
Cc: Patil, Sneha (DPH) <sneha.patil@sfdph.org>; Gibbs, Emily (DPH) <emily.gibbs@sfdph.org>; Louie, Jenny (DPH) <jenny.louie@sfdph.org>; Murrell, Drew (DPH) <drew.murrell@sfdph.org>; Colfax, Grant (DPH) <grant.colfax@sfdph.org>
Subject: Re: Thurs 6/13/24: File 240622: DPH budget slides and presenter information

We have updated our DPH Budget slide deck slightly. Please add this version to legislative file. We will load this version onto Board laptop on Thursday morning.

Thanks, Ana

From: Validzic, Ana (DPH) <ana.validzic@sfdph.org>
Sent: Monday, June 10, 2024 5:54 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>
Cc: Patil, Sneha (DPH) <sneha.patil@sfdph.org>; Gibbs, Emily (DPH) <emily.gibbs@sfdph.org>; Louie, Jenny (DPH) <jenny.louie@sfdph.org>; Murrell, Drew (DPH) <drew.murrell@sfdph.org>; Colfax, Grant (DPH) <grant.colfax@sfdph.org>
Subject: Re: Thurs 6/13/24: File 240622: DPH budget slides and presenter information

Apologies - hit send too soon. Below is corrected email with corrected titles for additional invites. Please use this email. Thanks, Ana

---

From: Validzic, Ana (DPH)
Sent: Monday, June 10, 2024 2:06 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>
Cc: Patil, Sneha (DPH) <sneha.patil@sfdph.org>; Gibbs, Emily (DPH) <emily.gibbs@sfdph.org>; Louie, Jenny (DPH) <jenny.louie@sfdph.org>; Murrell, Drew (DPH) <drew.murrell@sfdph.org>; Colfax, Grant (DPH) <grant.colfax@sfdph.org>
Subject: Thurs 6/13/24: File 240622: DPH budget slides and presenter information

Hi Frances and Brent,

Here are our Department Representatives and presentation information for the **DPH Budget**

at the Budget & Appropriations Committee on June 13. Please find the PowerPoints attached. DPH will be responsible for bringing the slides and loading them onto the BOS laptop.

File 240622 - Hearing - Mayor's Proposed Budget for Departments FYs 2024-2025 and 2025-2026 (DPH BUDGET)

- Presenter: Grant Colfax | Director, SFDPH | email: grant.colfax@sfdph.org
- Additional Presenter: Jenny Louie | Chief Operating Officer, SFDPH | email: jenny.louie@sfdph.org
- Time Estimate: 5m
- Additional Invitees: See list below
- PowerPoint Yes or No: Yes

Additional Invitees:

1. Drew Murrell, Chief Finance Officer
2. Emily Gibbs, Deputy Finance Officer
3. Naveena Bobba, Deputy Director
4. Ana Validzic, Government Affairs Manager
5. Roland Pickens, Director, SF Health Network
6. Hillary Kunins, Director of Behavioral Health
7. Susan Ehrlich, CEO of Zuckerberg General Hospital
8. Luenna Kim, Director of DPH Human Resources
9. Daisy Aguallo, Deputy Director of Population Health
10. Albert Yu, Acting Director of Ambulatory Care

All my best, Ana

****

Ana Validzic (she/her)

Government Affairs Manager

San Francisco Department of Public Health

ana.validzic@sfdph.org | 650.503.9536 (cell)

****

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From: Jason Seifer
To: Hsieh, Frances (BOS); Romero, Tabitha (MYR)
Cc: Paria Dea; Bourne, Megan (FAM)
Subject: FW: BLA Final Report FAM
Date: Tuesday, June 18, 2024 3:29:34 PM
Attachments: FAM 2024-2026 Budget.pdf

Hi Frances,

I am confirming (based upon your note) that we have notified the BLA, accepted the BLA report and won't attend the hearing. If anything changes prior to the 10am hearing, I can certainly attend in person.

Tabitha – fyi about the hearing on Thursday.

Best,
Jason

From: Pugh, Eliza (BUD) <eliza.pugh@sfgov.org>
Sent: Tuesday, June 18, 2024 11:45 AM
To: Seifer, Jason (FAM) <jseifer@famsf.org>; Hu, Ellen (FAM) <ehu@famsf.org>; Kira Gaber <kgaber@famsf.org>
Cc: Bairey, Linden (BUD) <linden.bairey@sfgov.org>
Subject: RE: BLA Final Report FAM

Hi Jason,
We don't know – that would be for you to coordinate with Sup Chan's office.

--
Eliza Pugh (she/her)
Budget & Legislative Analyst's Office
San Francisco Board of Supervisors
(412) 552-9485 (c)

From: Jason Seifer <jseifer@famsf.org>
Sent: Tuesday, June 18, 2024 10:57 AM
To: Pugh, Eliza (BUD) <eliza.pugh@sfgov.org>; Hu, Ellen (FAM) <ehu@famsf.org>; Kira Gaber <kgaber@famsf.org>
Cc: Bairey, Linden (BUD) <linden.bairey@sfgov.org>
Subject: RE: BLA Final Report FAM

> This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Thanks Eliza. It's been a pleasure working with you!

Just to confirm, if we accept the BLA recommendations, do we need to attend the Thursday meeting in person? In the past we have attended but the Sup Chan's aide told us we did not need to attend if accepting.

Thanks,
Jason

From: Pugh, Eliza (BUD) <eliza.pugh@sfgov.org>
Sent: Tuesday, June 18, 2024 9:57 AM
To: Seifer, Jason (FAM) <jseifer@famsf.org>; Hu, Ellen (FAM) <ehu@famsf.org>; kgaber@famsf.org
Cc: Bairey, Linden (BUD) <linden.bairey@sfgov.org>
Subject: BLA Final Report FAM

Hi Jason, Ellen, and Kira,

Please see attached for the BLA's final report for FAM for the budget hearing this Thursday 6/20. Thank you for all that you do for the museums, your work, and collaboration.

Best,
Eliza

--
Eliza Pugh (she/her)
Budget & Legislative Analyst's Office
San Francisco Board of Supervisors
(412) 552-9485 (c)

From: Makstman, Michael (TIS)
To: Hsieh, Frances (BOS)
Cc: Hong, Karen (TIS); Ma, ChiaYu (TIS); Benvenuti, Elaine (TIS)
Subject: Re: Additional Instructions from Budget Chair Connie Chan for Week 1
Date: Tuesday, June 18, 2024 11:48:38 AM

Frances,

I confirm that we have reached an agreement with our BOS Budget and Legislative Analyst.

Per your instructions, we will not be at the meeting to state our agreement as this email serves as sufficient confirmation.

Thanks,
Mike

Michael Makstman
Interim City Chief Information Officer &
Executive Director, Department of Technology
City & County of San Francisco
415-530-7451 - mobile

This communication is an information security record exempt
from disclosure under California Gov. Code, §7929.210

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 10:56 AM
To: Makstman, Michael (TIS) <Michael.Makstman@sfgov.org>
Cc: Hong, Karen (TIS) <karen.hong@sfgov.org>; Ma, ChiaYu (TIS) <chiayu.ma@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Director Makstman,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. Please let me know if this is the case for your department.

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until Wednesday. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Hsieh, Frances (BOS)
Sent: Tuesday, June 4, 2024 6:15 PM
To: Makstman, Michael (TIS) <Michael.Makstman@sfgov.org>; Hong, Karen (TIS) <karen.hong@sfgov.org>; Ma, ChiaYu (TIS) <chiayu.ma@sfgov.org>
Cc: D'Amato, Nina (TIS) <nina.damato@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Will do!

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From: Makstman, Michael (TIS) <Michael.Makstman@sfgov.org>
Sent: Tuesday, June 4, 2024 6:09 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Hong, Karen (TIS) <karen.hong@sfgov.org>; Ma, ChiaYu (TIS) <chiayu.ma@sfgov.org>
Cc: D'Amato, Nina (TIS) <nina.damato@sfgov.org>
Subject: Re: Additional Instructions from Budget Chair Connie Chan for Week 1

Thank you for the reminder Frances.

Please include our Chief of Staff @Hong, Karen (TIS) and CFO @Ma, ChiaYu (TIS) in the future communications and reminders.

Thanks,
Mike

Michael Makstman
Interim City Chief Information Officer &
Executive Director, Department of Technology
City & County of San Francisco
415-530-7451 - mobile

This communication is an information security record exempt from disclosure under California Gov. Code, §7929.210

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Tuesday, June 4, 2024 5:47:13 PM
To: Makstman, Michael (TIS) <Michael.Makstman@sfgov.org>
Cc: D'Amato, Nina (TIS) <nina.damato@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

Just wanted to remind you that your departmental budget presentation is next **Wednesday, 6/12** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

The hearing will begin with an introduction from the Mayor's Budget Office. We will then hear the Interim Budget and then the Office of Community Investment and Infrastructure's (OCII) budget. Then Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by this **Friday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation between Friday and next Wednesday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Wednesday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From:	Shah, Tajel
To:	Hsieh, Frances (BOS); Holober, Reuben (BUD)
Cc:	Fried, Amanda (TTX); Cisneros, Jose (TTX); Vong, David (TTX)
Subject:	FW: TTX Final Report
Date:	Tuesday, June 18, 2024 1:59:14 PM
Attachments:	01. TTX 2024-2026 Budget.pdf

Hello –

The Office of the Treasurer & Tax Collector agrees.

Thank you for organizing the process so smoothly.

Regards,
Tajel

From: Holober, Reuben (BUD) <reuben.holober@sfgov.org>
Sent: Tuesday, June 18, 2024 10:07 AM
To: Shah, Tajel <tajel.shah@sfgov.org>; Vong, David (TTX) <david.vong@sfgov.org>
Subject: TTX Final Report

Hi Tajel and David,

Thanks again for all your assistance with the budget review process. Here is our final report.

Best,
Reuben

Reuben Holober

Budget and Legislative Analyst's Office

1390 Market Street, Suite 1150

San Francisco, CA 94102

(415) 553-4635 (Office)

(415) 625-3574 (Cell)

From:	Sofis, Kate (WAR)
To:	Hsieh, Frances (BOS)
Cc:	Salem, David (WAR); D"Cruz, Donna (WAR)
Subject:	Re: Final BOS PPT from Kate
Date:	Monday, June 17, 2024 1:19:33 PM
Attachments:	image001.png

Frances-

We are pleased to report that War Memorial is in agreement and accepts all of the BLA proposed reductions.

Regards,
Kate

Kate Sofis
Managing Director
San Francisco War Memorial and Performing Arts Center
401 Van Ness Avenue, Room 110 San Francisco, CA 94102
Direct: 415.554.6306 Main: 415.554.6300
Kate.Sofis@sfgov.org
www.sfwarmemorial.org

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 10:49 AM
To: Sofis, Kate (WAR) <kate.sofis@sfgov.org>
Cc: Salem, David (WAR) <david.c.salem@sfgov.org>; D'Cruz, Donna (WAR) <donna.dcruz@sfgov.org>
Subject: RE: Final BOS PPT from Kate

Hello Director Sofis,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department.*

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until Wednesday. Chair Chan plans to

call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Sofis, Kate (WAR) <kate.sofis@sfgov.org>
Sent: Tuesday, June 11, 2024 2:04 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>; Cawley, Daniel (MYR) <daniel.cawley@sfgov.org>
Subject: Final BOS PPT from Kate

Dear Frances (cc Brent Jalipa and Daniel Cawley MBO)

Attached is War Memorial's Budget Presentation for Thursday's Board of Supervisors' Budget and Appropriations Committee.

I will be presenting.

Kate

Kate Sofis
Managing Director
San Francisco War Memorial & Performing Arts Center
401 Van Ness, Room 110 | San Francisco, CA 94102
☎: 415.554.6306| ✉: kate.sofis@sfgov.org
Website: https://sfwarmemorial.org/

San Francisco
War Memorial
& Performing
Arts Center

From: Ellis, Kimberly (WOM)
To: Hsieh, Frances (BOS)
Cc: Nguyen, My Lan Do (WOM)
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1
Date: Monday, June 17, 2024 12:32:39 PM

Hi Frances,

Thank you for your message. I'm happy to report that the Department was able to come to an agreement with the BLA regarding proposed reductions to our budget. Therefore, we will ***not*** plan to be at the hearings this Thursday unless we hear from you otherwise. As always, thank you for all your work during this process. We appreciate you and the entire Chair Chan team. Have a great rest of the week,

All my best,
Kimberly

DEPARTMENT ON THE STATUS OF WOMEN
CITY AND COUNTY OF SAN FRANCISCO

Kimberly Ellis | Director
she/her/hers
San Francisco Dept. on the Status of Women
Engage. Educate. Empower.
p: (415) 252-4679
w: dosw.org

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 10:51 AM
To: Ellis, Kimberly (WOM) <kimberly.n.ellis@sfgov.org>
Cc: Nguyen, My Lan Do (WOM) <mylando.nguyen@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Director Ellis,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department*.

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are

ongoing, so you do not have to send through materials until Wednesday. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Ellis, Kimberly (WOM) <kimberly.n.ellis@sfgov.org>
Sent: Wednesday, June 5, 2024 4:33 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Nguyen, My Lan Do (WOM) <mylando.nguyen@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

HI Frances and thank you for your message. WOM is ready and will have the presentation to you by the deadline. Look forward to seeing you all next week.

All my best,
Kimberly

DEPARTMENT ON THE STATUS OF WOMEN
CITY AND COUNTY OF SAN FRANCISCO

Kimberly Ellis | Director
she/her/hers
San Francisco Dept. on the Status of Women
Engage. Educate. Empower.
p: (415) 252-4679
w: dosw.org

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Wednesday, June 5, 2024 4:30 PM
To: Ellis, Kimberly (WOM) <kimberly.n.ellis@sfgov.org>
Cc: Nguyen, My Lan Do (WOM) <mylando.nguyen@sfgov.org>

Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Director Ellis,

I just wanted to remind you that your departmental budget presentation is next **Thursday, 6/13** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by next **Monday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation before next Thursday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Wednesday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

Board of Supervisors

Proposed Budget

FY 2024-25 & FY 2025-26

June 20, 2024

Budget Requests for June

		FY23-24	FY24-25	FY25-26
	Total Department Budget - Mayor Proposed	23,606,605	23,831,289	24,390,225
Item	**Budget Request for June**		**FY24-25**	**FY25-26**
1	Restore Legislative Expense Account from $5,000 to $8,000 including Community Facilitation		33,000	33,000
2	**Reclassification of Reduction in Attrition Savings in AAB to Budget for Temporary Staff**		**-**	**-**
	Decrease Reduction in 9993M Attrition Savings in AAB		(122,919)	(122,793)
	Increase TEMPM Temporary Budget in AAB		122,919	122,793
3	Provide COLA to BLA of 4.00% to Match Local 21		41,853	41,853
4	LAFCo Minimum Statutory Funding (Minimum of $386,113, Proposed budget is $396,196)		-	-
	Total Department Budget Requests for June		**74,853**	**74,853**
	Reduction in UASI Grant Funding	-	(154,000)	-
		FY23-24	**FY24-25**	**FY25-26**
	Total Department Budget including Budget Requests without UASI Grant Funding	**23,606,605**	**23,752,142**	**24,465,078**
		FY23-24	**FY24-25**	**FY25-26**
	Ordinance to Appropriate Surplus AAB Revenue	**400,000**	**-**	**-**

Contract Amendment for BLA COLA - Motion

- **Cost of Living Adjustment** is 4.00% effective July 1, 2024.
- The annual increase is for $124,853 increasing the annual contract amount to $3,246,171.
- The total contract's not-to-exceed amounts will increase by $249,706 from $12,600,000 to $12,849,706

Fiscal Year	Calendar Year	Current	Increase	Amended
FY2022-23	CY 2022	2,979,318		2,979,318
FY2023-24	CY 2023	3,121,318		3,121,318
FY2024-25	CY 2024	3,121,318	124,853	3,246,171
FY2025-26	CY 2025	3,121,318	124,853	3,246,171
	Total NTE:	**12,600,000**	**249,706**	**12,849,706**

Committee Recommendations – June 2024

1) **Does the Budget and Appropriations Committee approve of the appropriation ordinance to appropriate $400,000 of Assessment Appeals Board revenue to fund the Assessment Appeals System?**
2) **Does the Budget and Appropriations Committee approve of the motion to enact a 4% COLA for the BLA?**
3) **Does the Budget and Appropriations Committee approve of the following June 2024 Budget Requests?**

		FY23-24	FY24-25	FY25-26
	Total Department Budget - Mayor Proposed	23,606,605	23,831,289	24,390,225
Item	**Budget Request for June**		**FY24-25**	**FY25-26**
1	Restore Legislative Expense Account from $5,000 to $8,000 including Community Facilitation		33,000	33,000
2	**Reclassification of Reduction in Attrition Savings in AAB to Budget for Temporary Staff**		**-**	**-**
	Decrease Reduction in 9993M Attrition Savings in AAB		(122,919)	(122,793)
	Increase TEMPM Temporary Budget in AAB		122,919	122,793
3	Provide COLA to BLA of 4.00% to Match Local 21		41,853	41,853
4	LAFCo Minimum Statutory Funding (Minimum of $386,113, Proposed budget is $396,196)		-	-
	Total Department Budget Requests for June		**74,853**	**74,853**
	Reduction in UASI Grant Funding	-	(154,000)	-
		FY23-24	**FY24-25**	**FY25-26**
	Total Department Budget including Budget Requests without UASI Grant Funding	**23,606,605**	**23,752,142**	**24,465,078**

From: Porter, Katharine (CAT) she/her
To: Hsieh, Frances (BOS); CHEN, KENNETH (CAT)
Cc: OKAI, DORA (CAT); SHORTER, ALEX (CAT); PORTER, KATHARINE (CAT)
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1
Date: Tuesday, June 18, 2024 5:56:09 PM
Attachments: image001.png

Hello Frances,

Our office is in agreement with the BLA's recommendations. Based on your email below, we will not plan to attend the hearing on Friday.

Thank you, and I hope you get to enjoy the Juneteenth holiday!

Best,

Katie

Katie Hobin Porter *(she/her)*
Managing Attorney
Office of City Attorney David Chiu
(415) 554-4707 Direct
www.sfcityattorney.org

NOTE ** I work a hybrid schedule and email is the best way to reach me.

*********Confidentiality Notice**********

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From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 12:32 PM
To: Porter, Katharine (CAT) she/her <Katharine.Porter@sfcityatty.org>; Chen, Kenneth (CAT) <Kenneth.Chen@sfcityatty.org>
Cc: Okai, Dora (CAT) she/her <Dora.Okai@sfcityatty.org>; Barrett-Shorter, Alex (CAT) <Alex.Barrett-Shorter@sfcityatty.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello City Attorney Chiu,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department*.

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until **Wednesday**. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Chen, Kenneth (CAT) <Kenneth.Chen@sfcityatty.org>
Sent: Monday, June 10, 2024 5:13 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>
Cc: Okai, Dora (CAT) she/her <Dora.Okai@sfcityatty.org>; Porter, Katharine (CAT) she/her <Katharine.Porter@sfcityatty.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Frances and Brent,

Our presentation is ready but it is too big to send over email, how would you like us to get it to you?

And below is the list of attendees

Attendees:

David Chiu, City Attorney (Presenter)
Katie Porter, Managing Attorney
Dora Okai, Chief Financial Officer

Kenneth Chen (He/Him)
Director of External Affairs
Office of City Attorney David Chiu
(415) 554-4698 Direct
www.sfcityattorney.org
Find us on: Facebook Twitter Instagram

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From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Thursday, June 6, 2024 4:05 PM
To: 'david.chiu@sfgov.org' <david.chiu@sfgov.org>
Cc: Chen, Kenneth (CAT) <Kenneth.Chen@sfcityatty.org>; Krell, Rebekah (CAT) <Rebekah.Krell@sfcityatty.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

I just wanted to remind you that your departmental budget presentation is next **Friday, 6/14** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by next **Monday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation before next Friday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Friday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

RE: UPDATED: CRT Budget Presentation documents

Reply | Reply All | Forward

Mon 6/17/2024 12:47 PM

Sue Wong <suewong@sftc.org>
To Hsieh, Frances (BOS)
Cc Yolanda Jackson; Julie Traun; Laural Ayala; Brandon E. Riley

Hello Frances,
The CRT accepts the recommended cuts from our BLA analyst.
Thank you,
Sue

Sue Wong
CHIEF FINANCIAL OFFICER
Email: suewong@sftc.org | Phone: 415.551.5757

Superior Court of California
County of San Francisco

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 12:39 PM
To: Brandon E. Riley <BRiley@sftc.org>
Cc: Yolanda Jackson <yjackson@sfbar.org>; Sue Wong <suewong@sftc.org>; Julie Traun <jtraun@sfbar.org>; Laural Ayala <LAyala@sftc.org>
Subject: RE: UPDATED: CRT Budget Presentation documents

⚠ **WARNING: This email was generated from an external source. You should only open files from a trustworthy source.**

Hello,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department.*

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until **Wednesday**. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

From: Clendinen, Eugene (DAT)
To: Hsieh, Frances (BOS); Jenkins, Brooke (DAT)
Cc: Willis, Monifa (DAT); Gonzalez, Ana (DAT)
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1
Date: Monday, June 17, 2024 4:22:44 PM

Frances,

The DA is in agreement with the Budget Analyst recommendations, and we have advised them of that. We did have trailing legislation but that was approved and sent on to the June 25th full Board meeting. Please confirm that we do not have to show up on Friday. Thanks

Eugene Clendinen
He, His, Him
Chief, Finance and Administration
Office of District Attorney Brooke Jenkins
350 Rhode Island Street
North Building, Suite 400N
San Francisco, CA 94103
Direct Phone: 628-652-4030
Main Line: 628-652-4000
Fax Number: 628-652-4001

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 4:19 PM
To: Jenkins, Brooke (DAT) <brooke.jenkins@sfgov.org>
Cc: Willis, Monifa (DAT) <monifa.willis@sfgov.org>; Gonzalez, Ana (DAT) <ana.gonzalez@sfgov.org>; Clendinen, Eugene (DAT) <eugene.clendinen@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello DA Jenkins,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department's budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department.*

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials **until Wednesday**. Chair Chan plans to

call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Clendinen, Eugene (DAT) <eugene.clendinen@sfgov.org>
Sent: Friday, June 14, 2024 8:15 AM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Jenkins, Brooke (DAT) <brooke.jenkins@sfgov.org>
Cc: Willis, Monifa (DAT) <monifa.willis@sfgov.org>; Gonzalez, Ana (DAT) <ana.gonzalez@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Frances,

Please see the final presentation for later today. Thanks

Eugene Clendinen
He, His, Him
Chief, Finance and Administration
Office of District Attorney Brooke Jenkins
350 Rhode Island Street
North Building, Suite 400N
San Francisco, CA 94103
Direct Phone: 628-652-4030
Main Line: 628-652-4000
Fax Number: 628-652-4001

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Thursday, June 13, 2024 12:55 PM
To: Clendinen, Eugene (DAT) <eugene.clendinen@sfgov.org>; Jenkins, Brooke (DAT) <brooke.jenkins@sfgov.org>

Cc: Willis, Monifa (DAT) <monifa.willis@sfgov.org>; Gonzalez, Ana (DAT) <ana.gonzalez@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Thanks so much. Will the trailing legislation have a power point as well, or will it just be a verbal presentation?

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From: Clendinen, Eugene (DAT) <eugene.clendinen@sfgov.org>
Sent: Tuesday, June 11, 2024 4:29 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Jenkins, Brooke (DAT) <brooke.jenkins@sfgov.org>
Cc: Willis, Monifa (DAT) <monifa.willis@sfgov.org>; Gonzalez, Ana (DAT) <ana.gonzalez@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Frances,

Please see the draft DA presentation. Let me know if you need anything else.

Eugene Clendinen
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Chief, Finance and Administration
Office of District Attorney Brooke Jenkins
350 Rhode Island Street
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San Francisco, CA 94103
Direct Phone: 628-652-4030
Main Line: 628-652-4000
Fax Number: 628-652-4001

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Thursday, June 6, 2024 6:03 PM
To: Clendinen, Eugene (DAT) <eugene.clendinen@sfgov.org>; Jenkins, Brooke (DAT) <brooke.jenkins@sfgov.org>
Cc: Willis, Monifa (DAT) <monifa.willis@sfgov.org>; Gonzalez, Ana (DAT) <ana.gonzalez@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

That works, thanks!

From: Clendinen, Eugene (DAT) <eugene.clendinen@sfgov.org>
Sent: Thursday, June 6, 2024 5:49 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Jenkins, Brooke (DAT) <brooke.jenkins@sfgov.org>
Cc: Willis, Monifa (DAT) <monifa.willis@sfgov.org>; Gonzalez, Ana (DAT) <ana.gonzalez@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Frances,

This is received. I am confirming that the trailing legislation is ours. We will have the appropriate staff available to speak to it. As to the power point, I would like to request additional time. Is close of business, Tuesday, June 11, 2024 ok?

Main presenter: Brooke Jenkins, District Attorney
Additional Invitee: Ana Gonzalez, Chief Assistant District Attorney
Additional Invitee: Monifa Willis, Chief of Staff
Additional Invitee: Eugene Clendinen, Chief, Administration & Finance

For our Trailing Legislation:

Karima Baptiste – Chief of Victim Services
Priscilla Portillo – Deputy Chief of Victim Services

Please let me know if you have any questions.

Eugene Clendinen
He, His, Him
Chief, Finance and Administration
Office of District Attorney Brooke Jenkins
350 Rhode Island Street
North Building, Suite 400N
San Francisco, CA 94103
Direct Phone: 628-652-4030
Main Line: 628-652-4000
Fax Number: 628-652-4001

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Thursday, June 6, 2024 4:38 PM
To: Jenkins, Brooke (DAT) <brooke.jenkins@sfgov.org>
Cc: Clendinen, Eugene (DAT) <eugene.clendinen@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

I just wanted to remind you that your departmental budget presentation is next **Friday, 6/14** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible. If you have trailing legislation associated with your budget, we will call that item at the same time as we call up your department. The trailer I have for your department this week is as follows, please let me know if this is accurate:

- 240617 Accept and Expend Grant - California Victim Compensation Board - Compensation for Crime Victims - $2,530,992.00

We hope to have your power point presentation by next **Monday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation before next Friday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Friday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From:	Yau, Sharis (DPA)
To:	Hsieh, Frances (BOS); Henderson, Paul (DPA); Wiley, Terry (SDA)
Cc:	Armstrong, Nicole (DPA); Khine, Marshall (DPA)
Subject:	RE: Additional Instructions from Budget Chair Connie Chan for Week 2
Date:	Tuesday, June 18, 2024 10:10:38 AM

Hi Frances
Good morning, DPA and SDA have agreed to the BLA's recommendation so neither department will return to the committee for week 2.

Thank you,

Sharis Yau
She, Her, Hers
Senior Budget Analyst
Department of Police Accountability
1 South Van Ness Ave, 8th Floor
415-241-7711 | www.sfgov.org/dpa

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 4:17 PM
To: Henderson, Paul (DPA) <paul.henderson@sfgov.org>; Wiley, Terry (SDA) <terry.wiley@sfgov.org>
Cc: Armstrong, Nicole (DPA) <nicole.armstrong@sfgov.org>; Yau, Sharis (DPA) <sharis.yau@sfgov.org>; Khine, Marshall (DPA) <marshall.khine@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 2

Hello all,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department's budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department.*

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials **until Wednesday**. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Yau, Sharis (DPA) <sharis.yau@sfgov.org>
Sent: Monday, June 10, 2024 4:23 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Armstrong, Nicole (DPA) <nicole.armstrong@sfgov.org>; Yau, Sharis (DPA) <sharis.yau@sfgov.org>
Subject: Presenter and invitees for DPA and SDA

Hi Frances
Thanks for sending this instruction. Here is the list of the attendees for the budget hearing:

Paul Henderson	DPA's Presenter
Nicole Armstrong	Invitees
Sharis Yau	Invitees

Terry Wiley	SDA's Presenter
Marshall Khine	Invitees

Thank you,

Sharis Yau
She, Her, Hers
Senior Budget Analyst
Department of Police Accountability
1 South Van Ness Ave, 8th Floor
415-241-7711 | www.sfgov.org/dpa

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Thursday, June 6, 2024 4:30 PM

To: Henderson, Paul (DPA) <paul.henderson@sfgov.org>
Cc: Mccormick, Mary Ann (DPA) <maryann.mccormick@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

I just wanted to remind you that your departmental budget presentation is next **Friday, 6/14** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by next **Monday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation before next Friday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Friday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From:	Robertson, Bruce (DPW)
To:	Hsieh, Frances (BOS); Short, Carla (DPW)
Cc:	Schneider, Ian (DPW); Marquez, Jennifer (DPW); Hervey, Myisha (DPW)
Subject:	RE: Additional Instructions from Budget Chair Connie Chan for Week 2
Date:	Tuesday, June 18, 2024 5:12:57 PM
Attachments:	DPW BOS Fee Increase. 24-0601.pdf

Hi Frances,

Public Works is in agreement with the Budget and Legislative Analyst (BLA).

Director Short and I will be there for the budget. Jennifer Marquez, Public Works Finance Manager, will speak on item #15 240601 Public Works Code - Fee Modification. We have put together a short presentation on that item, which is attached.

Thanks,
Bruce

Bruce Robertson
Deputy Director of Financial Management & Administration

Financial Management & Administration
San Francisco Public Works
City and County of San Francisco
49 SVN, 16th Fl
San Francisco, CA 94103
(415) 601-3423 (cell)
sfpublicworks.org · twitter.com/sfpublicworks

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 3:44 PM
To: Short, Carla (DPW) <Carla.Short@sfdpw.org>
Cc: Schneider, Ian (DPW) <ian.schneider@sfdpw.org>; Marquez, Jennifer (DPW) <jennifer.marquez@sfdpw.org>; Hervey, Myisha (DPW) <myisha.hervey@sfdpw.org>; Robertson, Bruce (DPW) <bruce.robertson@sfdpw.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 2

Hello Director Short,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department budget. If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data

related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until Wednesday. *However, if you agree with the recommended reductions, please let me know*.

In addition, your department has the following legislation that will also be heard on Friday.

- 240601 Public Works Code - Fee Modification

Chair Chan plans to call departments up in the order on the published agenda and will call this item at the same time. If you have a power point presentation, please send that through by end of day on **Wednesday**, as well as the name of the presenters for the items. Power point presentations are not required, of course, but please keep the presentations for the trailing legislation to **3 minutes**.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Robertson, Bruce (DPW) <bruce.robertson@sfdpw.org>
Sent: Monday, June 10, 2024 4:18 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Short, Carla (DPW) <Carla.Short@sfdpw.org>
Cc: Schneider, Ian (DPW) <ian.schneider@sfdpw.org>; Marquez, Jennifer (DPW) <jennifer.marquez@sfdpw.org>; Hervey, Myisha (DPW) <myisha.hervey@sfdpw.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hi Frances,

I wanted to reach out and see if you and the Supervisor would like a presentation or preview of the budget before the meeting on Wednesday. If you would like to meet, I've included Myisha Hervey to help facilitate the meeting.

Thanks,

Bruce

Bruce Robertson
Deputy Director of Financial Management & Administration

Financial Management & Administration
San Francisco Public Works
City and County of San Francisco
49 SVN, 16th Fl
San Francisco, CA 94103
(415) 601-3423 (cell)
sfpublicworks.org · twitter.com/sfpublicworks

From: Robertson, Bruce (DPW)
Sent: Friday, June 7, 2024 5:33 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Short, Carla (DPW) <carla.short@sfdpw.org>
Cc: Schneider, Ian (DPW) <ian.schneider@sfdpw.org>; Marquez, Jennifer (DPW) <jennifer.marquez@sfdpw.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hi Frances,

Please see the attached draft slide deck for Wednesday's presentation. I've added draft to it was there we will likely make some changes but want to make sure you have a general idea of what we are planning to present next week.

Carla Short will be doing the presentations. I will be available and will respond to any questions that may arise. Jennifer Marquez, Finance Manager, will also be in attendance. Jennifer will take the lead on the presentation for our fee legislation (240601), which is scheduled for hearing #2.

Let me know if you have any questions and have a great weekend.

Thanks,
Bruce

Bruce Robertson
Deputy Director of Financial Management & Administration

Financial Management & Administration
San Francisco Public Works
City and County of San Francisco
49 SVN, 16th Fl

San Francisco, CA 94103
(415) 601-3423 (cell)
sfpublicworks.org · twitter.com/sfpublicworks

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Tuesday, June 4, 2024 6:09 PM
To: Short, Carla (DPW) <Carla.Short@sfdpw.org>
Cc: Robertson, Bruce (DPW) <bruce.robertson@sfdpw.org>; Schneider, Ian (DPW) <ian.schneider@sfdpw.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

Just wanted to remind you that your departmental budget presentation is next **Wednesday, 6/12** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

The hearing will begin with an introduction from the Mayor's Budget Office. We will then hear the Interim Budget and then the Office of Community Investment and Infrastructure's (OCII) budget. Then Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible. If you have trailing legislation associated with your budget, we will call that item at the same time as we call up your department, **EXCEPT for any fee related legislation – those will be heard in week #2.**

We hope to have your power point presentation by this **Friday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation between Friday and next Wednesday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Wednesday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From: Corso, Mark (FIR)
To: Hsieh, Frances (BOS); Nicholson, Jeanine (FIR)
Cc: Ludwig, Theresa (FIR); Kaialoa, Shayne (FIR); Luttropp, Darius (FIR); Tong, Sandra (FIR)
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 2
Date: Tuesday, June 18, 2024 3:59:44 PM

Hi Frances. I would like to report that the Fire Department has come to an agreement with the BLA on their recommendations. Please let us know if you have any other questions or need any more information from us. Thank you to Supervisor Chan, yourself, and your office for your support and assistance during this process.

We do not have any trailing legislation, so if there is a need for us to be there on Friday, please let us know. Thank you.

Mark Corso (he, him, his)
Deputy Director
Finance & Planning Division
San Francisco Fire Department
Tel (415) 558-3417

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 4:01 PM
To: Nicholson, Jeanine (FIR) <jeanine.nicholson@sfgov.org>
Cc: Ludwig, Theresa (FIR) <theresa.ludwig@sfgov.org>; Corso, Mark (FIR) <mark.corso@sfgov.org>; Kaialoa, Shayne (FIR) <shayne.kaialoa@sfgov.org>; Luttropp, Darius (FIR) <darius.luttropp@sfgov.org>; Tong, Sandra (FIR) <sandra.tong@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 2

Hello Chief Nicholson,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department's budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department*.

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until **Wednesday**. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Corso, Mark (FIR) <mark.corso@sfgov.org>
Sent: Tuesday, June 11, 2024 11:52 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hi Frances. Sorry for the delay. Please see attached for FIR's presentation for Friday. Thank you.

Mark Corso (he, him, his)
Deputy Director
Finance & Planning Division
San Francisco Fire Department
Tel (415) 558-3417

From: Corso, Mark (FIR)
Sent: Monday, June 10, 2024 8:34 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hi Frances. Apologies for the delay, we should have our presentation over tomorrow morning. Thanks.

Mark Corso (he, him, his)
Deputy Director
Finance & Planning Division
San Francisco Fire Department
Tel (415) 558-3417

From: Nicholson, Jeanine (FIR) <jeanine.nicholson@sfgov.org>

Sent: Thursday, June 6, 2024 4:27 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Ludwig, Theresa (FIR) <theresa.ludwig@sfgov.org>; Corso, Mark (FIR) <mark.corso@sfgov.org>; Kaialoa, Shayne (FIR) <shayne.kaialoa@sfgov.org>; Luttropp, Darius (FIR) <darius.luttropp@sfgov.org>; Tong, Sandra (FIR) <sandra.tong@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Greetings,

Myself and or Mark Corso will be presenting the budget.
Also in attendance will be:
Deputy Chief of Operations Darius Luttropp
Deputy Chief of Administration Shayne Kaialoa
Deputy Chief of EMS/CP Sandy Tong

Mark Corso will get the presentation to you.

Best,

Jeanine R. Nicholson *(she/her/hers)*
Chief of Department
San Francisco Fire Department
698 2nd Street
San Francisco, CA 94107
(415) 558-3401

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Thursday, June 6, 2024 4:18 PM
To: Nicholson, Jeanine (FIR) <jeanine.nicholson@sfgov.org>
Cc: Ludwig, Theresa (FIR) <theresa.ludwig@sfgov.org>; Corso, Mark (FIR) <mark.corso@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello Chief,

I just wanted to remind you that your departmental budget presentation is next **Friday, 6/14** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by next **Monday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation before next Friday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Friday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From: Miller, Katherine (JUV)
To: Hsieh, Frances (BOS); Martinez, Veronica (JUV)
Cc: Cowan, Sheryl (JUV)
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 2
Date: Monday, June 17, 2024 5:41:26 PM
Attachments: image001.png

Hi Frances,

I'm very happy to let you know that JPD has reached agreement with the BLA, and we do not have legislation trailing in committee. We will not plan to return to the committee on Friday.

Thank you very much!
Katy

Katherine Weinstein Miller
Chief Juvenile Probation Officer
San Francisco Juvenile Probation Department
375 Woodside Avenue
San Francisco, CA 94127
Office: 415-753-7556
Cell: 415-310-5354
katherine.miller@sfgov.org

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 4:08 PM
To: Martinez, Veronica (JUV) <veronica.martinez@sfgov.org>; Miller, Katherine (JUV) <katherine.miller@sfgov.org>
Cc: Cowan, Sheryl (JUV) <sheryl.cowan@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 2

Hello Chief Miller,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department's budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department*.

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until **Wednesday**. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Martinez, Veronica (JUV) <veronica.martinez@sfgov.org>
Sent: Friday, June 7, 2024 8:57 AM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Miller, Katherine (JUV) <katherine.miller@sfgov.org>
Cc: Cowan, Sheryl (JUV) <sheryl.cowan@sfgov.org>
Subject: Re: Additional Instructions from Budget Chair Connie Chan for Week 1

Hi Frances,

We' ll send the presentation and other required information by Monday.

Thank you,

Verónica Martínez (she/her/ella)
Deputy Director of Administrative Services
Juvenile Probation Department
Mobile: 415-680-8451

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>

Sent: Thursday, June 6, 2024 4:12:11 PM
To: Miller, Katherine (JUV) <katherine.miller@sfgov.org>
Cc: Cowan, Sheryl (JUV) <sheryl.cowan@sfgov.org>; Martinez, Veronica (JUV) <veronica.martinez@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

I just wanted to remind you that your departmental budget presentation is next **Friday, 6/14** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by next **Monday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation before next Friday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Friday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From: McCloskey, Benjamin (MYR)
To: Hsieh, Frances (BOS); Adams, Dan (MYR); Duning, Anna (MYR)
Cc: Nickolopoulos, Sheila (MYR)
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1
Date: Tuesday, June 18, 2024 2:59:47 PM

Hi Frances,

We haven't seen the published BLA recommendations, but assuming they are in alignment with what we've discussed with BLA, Mayor Admin and MOHCD are both in agreement with the proposed reductions. As such and per your email below, MOHCD is **not** planning to return to Committee on Friday.

There is one policy recommendation for Mayor Admin. Anna Duning can speak to that either in Committee on Friday, or else directly with the Budget Chair's office.

Thank you, and please let us know if you need anything from us.

Benjamin

_____

Benjamin McCloskey (he/him)
Deputy Director – Finance and Administration
Mayor's Office of Housing and Community Development
1 South Van Ness, 5th Floor
San Francisco, CA 94103
benjamin.mccloskey@sfgov.org

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 3:08 PM
To: Adams, Dan (MYR) <Dan.Adams@sfgov.org>; Duning, Anna (MYR) <anna.duning@sfgov.org>
Cc: Nickolopoulos, Sheila (MYR) <sheila.nickolopoulos@sfgov.org>; McCloskey, Benjamin (MYR) <benjamin.mccloskey@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello all,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department's budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need

for you to return to committee. *Please let me know if this is the case for your department*.

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials **until Wednesday**. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: McCloskey, Benjamin (MYR) <benjamin.mccloskey@sfgov.org>
Sent: Friday, June 7, 2024 12:15 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Adams, Dan (MYR) <Dan.Adams@sfgov.org>; Nickolopoulos, Sheila (MYR) <sheila.nickolopoulos@sfgov.org>; Duning, Anna (MYR) <anna.duning@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hi Frances,

Attached is MYR's draft slide deck for June 12, as well as MOHCD's org chart.

Thanks,
Benjamin

Benjamin McCloskey (he/him)

Deputy Director – Finance and Administration
Mayor's Office of Housing and Community Development
1 South Van Ness, 5th Floor
San Francisco, CA 94103
benjamin.mccloskey@sfgov.org

From: McCloskey, Benjamin (MYR)
Sent: Wednesday, June 5, 2024 9:50 AM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Adams, Dan (MYR) <dan.adams@sfgov.org>; Nickolopoulos, Sheila (MYR) <sheila.nickolopoulos@sfgov.org>; Duning, Anna (MYR) <anna.duning@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Hi Frances,

Dan Adams and I will be co-presenting for MOHCD, and we will joined by Anna Duning for Mayor Admin. Director Adams is not available before 11am on June 12, but that doesn't look to be an issue with Mayor's current placement in the schedule.

We will aim to get you a preview copy of our presentation by Friday.

Thanks,
Benjamin

_____

Benjamin McCloskey (he/him)
Deputy Director – Finance and Administration
Mayor's Office of Housing and Community Development
1 South Van Ness, 5th Floor
San Francisco, CA 94103
benjamin.mccloskey@sfgov.org

From: Adams, Dan (MYR) <Dan.Adams@sfgov.org>
Sent: Tuesday, June 4, 2024 7:12 PM
To: McCloskey, Benjamin (MYR) <benjamin.mccloskey@sfgov.org>
Subject: Fwd: Additional Instructions from Budget Chair Connie Chan for Week 1

Fyi

Get Outlook for iOS

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Tuesday, June 4, 2024 6:07:35 PM

To: Adams, Dan (MYR) <Dan.Adams@sfgov.org>
Cc: Nickolopoulos, Sheila (MYR) <sheila.nickolopoulos@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

Just wanted to remind you that your departmental budget presentation is next **Wednesday, 6/12** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

The hearing will begin with an introduction from the Mayor's Budget Office. We will then hear the Interim Budget and then the Office of Community Investment and Infrastructure's (OCII) budget. Then Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by this **Friday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation between Friday and next Wednesday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Wednesday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From:	Aroche, Diana (POL)
To:	Chan, Connie (BOS); Hsieh, Frances (BOS)
Cc:	Scott, William (POL); McGuire, Catherine (POL); Wu, Kimmie (POL); Nicita, Carl (POL); Duning, Anna (MYR)
Subject:	Fw: Budget Recs for POL
Date:	Tuesday, June 18, 2024 7:13:38 PM
Attachments:	17. POL Current Year.Project Close Out Recs FY 24-26_final.xlsx 17. POL Narrative FY 24-26_final_LB.docx 17. POL Recommendations June FY 24-26_final.xlsx

---

Good Afternoon Frances and Budget Chair Chan,

I am writing to reconfirm that we are in agreement with the attached BLA recommendations. I will be attending Friday morning's Budget & Appropriations Committee meeting at 10am to accept the proposed reductions.

In attendance will also be Executive Director Catherine McGuire, Chief Financial Officer Kimmie Wu, and our Principal Legislative Analyst Carl Nicita. Catherine and Kimmie will be available to answer any specific budget-related questions.

Thank you for your time and support. We look forward to seeing you on Friday.

Best,

Dr. Diana Aroche, MPH | Director of Policy & Public Affairs
San Francisco Police Department, Office of Chief William Scott
City and County of San Francisco

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From:	Arntz, John (REG)
To:	Hsieh, Frances (BOS)
Cc:	Patel, Mayank (REG)
Subject:	RE: Additional Instructions from Budget Chair Connie Chan for Week 2
Date:	Tuesday, June 18, 2024 3:34:56 PM
Attachments:	image001.png image002.png image003.png

Hi, Frances,

We haven't received the final draft of the Legislative Analyst's report; however, from our conversations today with the Analyst, we accept the reductions and have no trailing legislation.

We certainly appreciate the organized approach to the budget process and hearings this year!

Take care,
-John.

John Arntz, Director
San Francisco Department of Elections
1 Dr. Carlton B. Goodlett Place
City Hall, Room 48
San Francisco, CA 94102
(415) 554-4375
www.sfelections.gov

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 12:53 PM
To: Arntz, John (REG) <john.arntz@sfgov.org>
Cc: Patel, Mayank (REG) <mayank.patel@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 2

Hello Director Arntz,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department's budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department.*

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data

related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials until **Wednesday**. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Patel, Mayank (REG) <mayank.patel@sfgov.org>
Sent: Wednesday, June 12, 2024 8:43 AM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>
Cc: Arntz, John (REG) <john.arntz@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Good Morning Frances and Brent,

Attached is our presentation for today's meeting with minor changes from last Friday.

Best,

Mayank Patel
(415) 554-4332

From: Patel, Mayank (REG)
Sent: Friday, June 7, 2024 3:11 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Jalipa, Brent (BOS) <brent.jalipa@sfgov.org>
Cc: Arntz, John (REG) <john.arntz@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

Happy Friday Frances and Brent,

Thank you for the reminder. Attached is our presentation for the meeting next Wednesday. We will update you if there are any changes.

The following people will be presenting:

1. John Arntz, Director, Department of Elections (REG)
2. Mayank Patel, Budget Manager, Department of Elections (REG)

Please let us know if you have any questions.

Best,

Mayank Patel (My-Yank)
Division Manager
Budget, Procurement, and Purchasing
San Francisco Department of Elections
1 Dr. Carlton B. Goodlett Place
City Hall, Room 48
San Francisco, California 94102
(415) 554-4332
Mayank.Patel@sfgov.org
www.sfelections.org

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Tuesday, June 4, 2024 5:55 PM
To: Arntz, John (REG) <john.arntz@sfgov.org>
Cc: Patel, Mayank (REG) <mayank.patel@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

Just wanted to remind you that your departmental budget presentation is next **Wednesday, 6/12** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

The hearing will begin with an introduction from the Mayor's Budget Office. We will then hear the Interim Budget and then the Office of Community Investment and Infrastructure's (OCII) budget. Then Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me know as soon as possible.

We hope to have your power point presentation by this **Friday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation between Friday and next Wednesday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Wednesday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

From: Hsieh, Frances (BOS)
To: Jalipa, Brent (BOS)
Subject: FW: Additional Instructions from Budget Chair Connie Chan for Week 2
Date: Thursday, June 20, 2024 4:05:34 PM

FYI from DEM for tomorrow.

From: Lee, William (DEM) <william.lee@sfgov.org>
Sent: Thursday, June 20, 2024 3:46 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Carroll, Maryellen (DEM) <maryellen.carroll@sfgov.org>
Cc: Scanlon, Olivia (DEM) <olivia.scanlon@sfgov.org>; Smuts, Robert (DEM) <robert.smuts@sfgov.org>; Chen, Thomas (DEM) <Thomas.Chen@sfgov.org>; Garfink, Anna (BUD) <anna.garfink@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 2

+ Anna Garfink from the BLA.

Hi Frances – On behalf of Director Carroll, I am pleased to report that DEM has reached full agreement with the BLA's report that was posted as of 6/18/2024.

Please let me let me know if you have any questions.

Thanks!

Will

William T. Lee
Deputy Director of Administration and Support
Department of Emergency Management
1011 Turk Street
San Francisco, CA 94102
Tel.: 415-558-3866
Fax: 415-558-3841

From: Lee, William (DEM)
Sent: Monday, June 17, 2024 3:38 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Carroll, Maryellen (DEM) <maryellen.carroll@sfgov.org>
Cc: Scanlon, Olivia (DEM) <olivia.scanlon@sfgov.org>; Smuts, Robert (DEM) <robert.smuts@sfgov.org>; Chen, Thomas (DEM) <Thomas.Chen@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 2

Thanks Frances!

We have not reached full agreement yet with the BLA, but we are actively working towards that outcome. We will keep you posted as soon as we do.

Thanks!

Will

William T. Lee
Deputy Director of Administration and Support
Department of Emergency Management
1011 Turk Street
San Francisco, CA 94102
Tel.: 415-558-3866
Fax: 415-558-3841

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Monday, June 17, 2024 3:36 PM
To: Carroll, Maryellen (DEM) <maryellen.carroll@sfgov.org>
Cc: Scanlon, Olivia (DEM) <olivia.scanlon@sfgov.org>; Smuts, Robert (DEM) <robert.smuts@sfgov.org>; Chen, Thomas (DEM) <Thomas.Chen@sfgov.org>; Lee, William (DEM) <william.lee@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 2

Hello Director Carroll,

We wanted to provide you with some updated guidance for this week's Budget hearings.

If you have not already, your department should have heard from the Board's Budget and Legislative Analyst regarding potential reductions to your department's budget. If you accept these proposed reductions and do not have trailing legislation in committee, there is no need for you to return to committee. *Please let me know if this is the case for your department.*

If you do not agree with the recommendations for your department, please be prepared to attend and state your case. Presentations are not required, but if you have one, please keep it focused on data related to the specific recommendation. We understand that negotiations are ongoing, so you do not have to send through materials **until Wednesday**. Chair Chan plans to call departments up in the order on the published agenda.

As always, if you have any questions, please do not hesitate to reach out.

Thank you,
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 596-2796 cell
(415) 554-7410 ofc

From: Lee, William (DEM) <william.lee@sfgov.org>

Sent: Monday, June 10, 2024 4:32 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Carroll, Maryellen (DEM) <maryellen.carroll@sfgov.org>; Scanlon, Olivia (DEM) <olivia.scanlon@sfgov.org>; Smuts, Robert (DEM) <robert.smuts@sfgov.org>; Chen, Thomas (DEM) <Thomas.Chen@sfgov.org>
Subject: RE: Additional InstructionsScanlon, Olivia (DEM) <olivia.scanlon@sfgov.org> from Budget Chair Connie Chan for Week 1

Hi Frances – I am attaching the slide deck (PPT & PDF) that DEM will be using for the Round 1 hearing this Friday, 6/14.

Please let us know if you have any questions.

Thanks!

Will

William T. Lee
Deputy Director of Administration and Support
Department of Emergency Management
1011 Turk Street
San Francisco, CA 94102
Tel.: 415-558-3866
Fax: 415-558-3841

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Saturday, June 8, 2024 11:08 PM
To: Scanlon, Olivia (DEM) <olivia.scanlon@sfgov.org>; Carroll, Maryellen (DEM) <maryellen.carroll@sfgov.org>
Cc: Lee, William (DEM) <william.lee@sfgov.org>
Subject: Re: Additional Instructions from Budget Chair Connie Chan for Week 1

Below, please find a copy of the original instructions from Supervisor Chan

---

From: Chan, Connie (BOS) <connie.chan@sfgov.org>
Sent: Thursday, May 11, 2023 2:34 PM
Cc: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; BOS-ChanBudgetStaff <ChanBudgetStaff@sfgov.org>; Hayward, Sophie (ADM) <sophie.hayward@sfgov.org>; Groth, Kelly (BOS) <kelly.groth@sfgov.org>
Subject: Budget Instructions from Budget Chair Connie Chan

Dear City Department Head,

As we near the release of the Mayor's proposed budget, we wanted to communicate about the Committee Calendar and the Board's budget process during the month of June:

- The last Budget and Finance Committee meeting will be held on Friday, June 9, 2023. Regular budget business of this committee will

be on hold until meetings resume on July 12, 2023. If a department has an urgent item that MUST be heard during the month of June, please contact me about scheduling alternatives, if you have not already done so.

- Wednesday, June 14 through Friday, June 16: the Budget and Appropriations Committee will hear the first round of departmental presentations. Please see the attached calendar for the schedule of departments; each of these days will begin at 10am.
- Wednesday, June 21 through Friday, June 23: the Budget and Appropriations Committee will hold the second round of departmental hearings; generally this includes General Fund departments with budgets of $10 million or more. These hearings will be focused on the recommendations from the Budget and Legislative Analyst. This schedule is also listed on the attached calendar; each of these days will also begin at 10am.
- Wednesday, June 28 is planned as the final day of budget deliberations at the Budget and Appropriations Committee.

For departmental presentations during the June 14-June 16 hearings, please keep your presentation to **5 minutes**, and include the following:

1. What is the department's total budget, including funding sources? Please list them for programs and services. Please provide pie charts that outline budget spending and these funding sources.
2. How does the department's budget allocations help achieve its mission and objectives?
3. What are the performance measures that the department uses to determine whether it is achieving its objectives? Please include any results from Controller's audits and recommendations.
4. What are the budgetary and operational challenges to meeting the department's objectives?
5. How have you answered the Mayor's call for budget reductions of 5% and 8% in December, and the additional 5% in April over the next two fiscal years?
6. How are the department's budget allocations designed to address language access and poverty alleviation?
7. Please include an organizational chart of your department. This chart or supporting documentation should include:
    a. Position name, classification, and whether it is a permanent, temporary or exempt position
    b. Whether the position is filled, vacant, or in the hiring process and anticipated hire date
    c. A historic look at the changes to your department's staffing over the past 4 years

If you have any questions or concerns, please contact Frances Hsieh at frances.hsieh@sfgov.org or (415) 554-7411.

Regards,

Connie Chan
Budget Committee Chair
San Francisco Board of Supervisors

From: Scanlon, Olivia (DEM) <olivia.scanlon@sfgov.org>
Sent: Saturday, June 8, 2024 6:26 PM
To: Carroll, Maryellen (DEM) <maryellen.carroll@sfgov.org>; Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Lee, William (DEM) <william.lee@sfgov.org>
Subject: RE: Additional Instructions from Budget Chair Connie Chan for Week 1

That's it, Will, once you send draft, I can personally check in with Chan's office Monday and make sure we are all good.

Thx.
Olivia

From: Carroll, Maryellen (DEM) <maryellen.carroll@sfgov.org>
Sent: Saturday, June 8, 2024 6:22 PM
To: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Cc: Scanlon, Olivia (DEM) <olivia.scanlon@sfgov.org>; Lee, William (DEM) <william.lee@sfgov.org>
Subject: Re: Additional Instructions from Budget Chair Connie Chan for Week 1

Was there another email that provided more instructions? Maybe we missed it but none of us seem to have initial instructions (that would have preceded these "additional" ones). Thanks!

Mary Ellen Carroll (She/Her/Hers)
Executive Director
San Francisco Department of Emergency Management
Cell: 415-205-7873

From: Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>
Sent: Thursday, June 6, 2024 4:11:24 PM
To: Carroll, Maryellen (DEM) <maryellen.carroll@sfgov.org>
Cc: Scanlon, Olivia (DEM) <olivia.scanlon@sfgov.org>
Subject: Additional Instructions from Budget Chair Connie Chan for Week 1

Hello,

I just wanted to remind you that your departmental budget presentation is next **Friday, 6/14** at the Budget and Appropriations Committee, which starts at **10:00 am** in the Board Chambers, City Hall room 250.

Chair Chan plans to call departments in the order reflected in the online Budget Hearing calendar (page 4). If you have limitations to your schedule, please let me

know as soon as possible.

We hope to have your power point presentation by next **Monday**. Please let me know if you need more time. It's also fine if you need to make changes to the presentation before next Friday, just keep me posted. Chair Chan would like you to limit your presentation to **5 minutes**. Please send the presentation to me and our committee clerk, Brent Jalipa.

Also, please send me the name of your presenter, if it is not the department head, and additional invitees and their role.

Next Friday, please make sure to bring a copy of your presentation on a flash drive to use on the laptop at the Chamber's lectern. As a reminder, we do not have staff to advance your slides, so please make sure your presenter knows they will have to advance their own slides or bring someone to support them.

Please let me know if you have any questions.

Thanks!
Frances

Frances Hsieh | 謝令宜
Pronouns: she/her/hers
Office of Supervisor Connie Chan
San Francisco Board of Supervisors, District 1
(415) 554-7410

City & County of San Francisco
Ethics Commission

FY 2024-25 and FY 2025-26 Departmental Budget Presentation
BOS Budget and Appropriations Committee

Friday, June 21, 2024

Patrick Ford, Executive Director

Commission's Funding Snapshot

	FY24 Approved (July 1, 2023-June 30, 2024)	FY25 Proposed (July 1, 2024-June 30, 2025)	FY26 Proposed (July 1, 2025-June 30, 2026)
Annual Operating Budget	$7.09m	$6.86m	$7.34m
Funded Positions	30.56	27.61*	28.94

**Reduction in staffing level is primarily due to expiration of funding for two positions by June 30, 2024.*

FY25 Distribution of Operating Budget

Outsourcing of Candidate Committee Audits

Election Year	Total Audits Outsourced	Cost
2016	12	$246k+
2018	14	$315k+
2020/2022	15	$450k
2024 Estimate	*16*	*$512k*

Cost of Audit Division Reclassifications

	FY2024-25	FY2025-26
1824→1686	($1,978)	($3,193)
1822→1684 (3)	$50,514	$86,814
TOTAL	**$48,536**	**$83,612**

Increased Enforcement Roles

Currently Five 1823 Senior Investigator FTEs

- Three have continued standard duties of investigating cases
- Two have taken on different, more specialized roles:
  - Drafting and negotiating settlement agreements
  - Drafting charging documents and subpoenas
  - Engaging in case conferences
  - Drafting hearing briefs
  - Presenting cases at administrative hearings

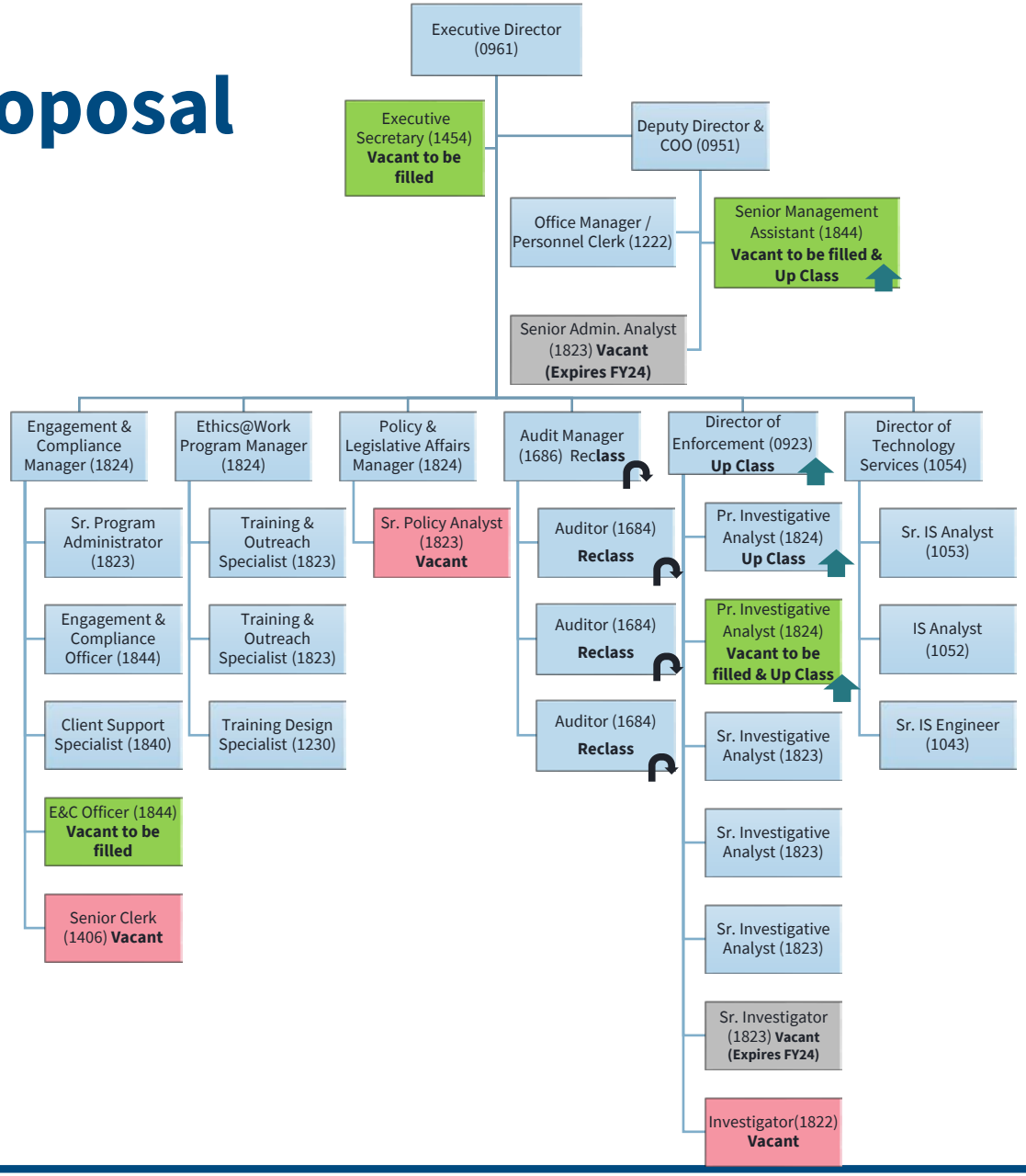
Broad Administrative Support Needs

The 1844 proposed to be filled is reclassified from 1840 to reflect broader duties supporting:

- Procurement
- Contracting
- HR and Recruitment
- Budget
- Financial accounting
- Performance reporting
- Compliance with City Policies

FY25-FY26 Budget Proposal Organization Chart

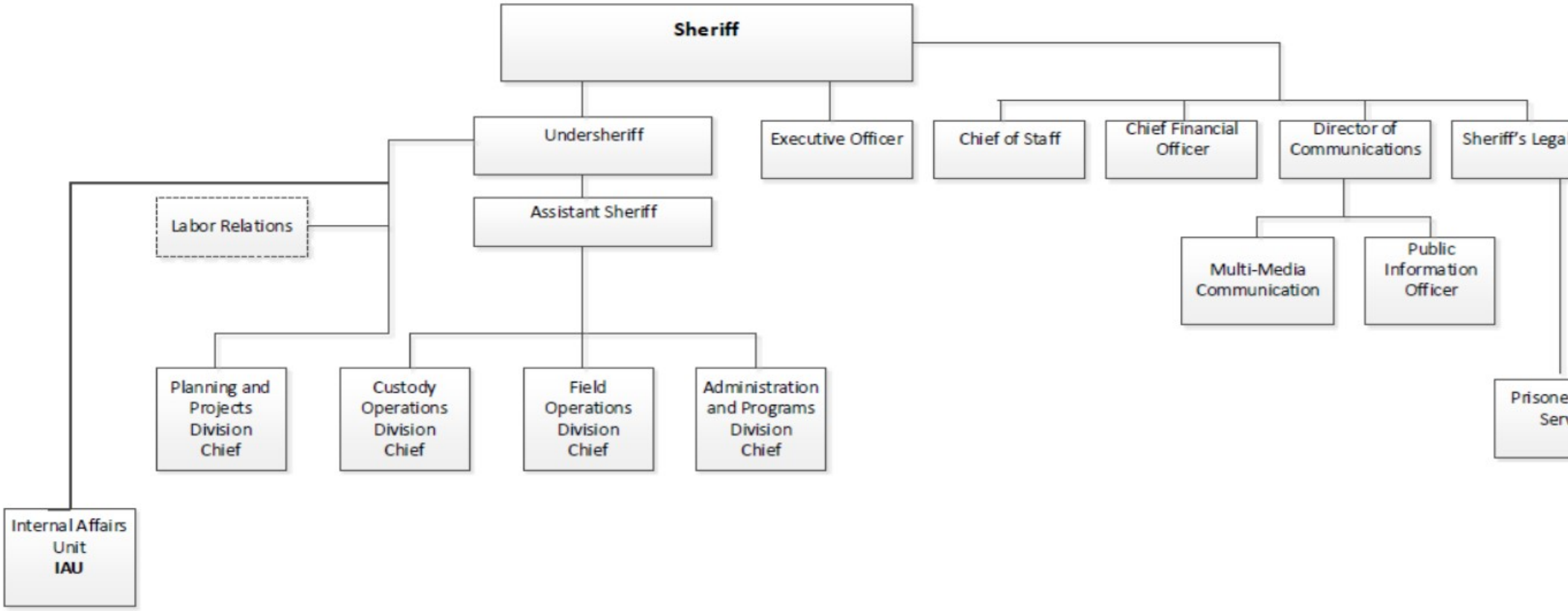
- Vacant positions to be filled.
- Position reclassifications.
- Positions held vacant for attrition savings.
- Positions expiring on June 30, 2024.



Reclassifications

- 1824 Audit Manager to 1686 Auditor III
- 1822 Auditor to 1684 Auditor II (Three positions)
- 1840 Junior Management Assistant to 1844 Senior Management Assistant
- Director of Enforcement from 0922 (Manager I) to 0923 (Manager II)
- 1823 Senior Investigative Analyst to 1824 Principal Investigative Analyst (Two positions)

SAN FRANCISCO SHERIFF'S OFFICE
DEPARTMENT ORGANIZATION



Legend:
IAU – Internal Affairs Uni
PIO – Public Information

Dotted box denotes collateral assignment or volunteer unit

City & County of San Francisco

FY 2024-25 and FY 2025-26 Revenue Letter

Controller's Discussion of the Mayor's Proposed Budget

Prepared by

OFFICE OF THE CONTROLLER

BUDGET AND ANALYSIS DIVISION

June 10, 2024

About the Controller's Office

The Controller is the chief financial officer and auditor for the City and County of San Francisco. We produce regular reports on the City's financial condition, economic condition, and the performance of City government. We are also responsible for key aspects of the City's financial operations — from processing payroll for City employees to processing and monitoring the City's budget.

Our team includes financial, tech, accounting, analytical and other professionals who work hard to secure the City's financial integrity and promote efficient, effective, and accountable government. We strive to be a model for good government and to make the City a better place to live and work.

About Budget & Analysis Division

The Budget and Analysis Division (BAD) manages the technical development of the City's annual budget, including forecasting tax revenues, costing and budgeting labor and benefit costs, and assisting the Mayor and Board of Supervisors with costing and budgeting of policy initiatives. The group manages the City's adherence to voter-approved spending requirements and financial policies and produces a variety of reports, including quarterly budget status updates and various fee-related reports. Additionally, the division manages property tax apportionment, rate setting, and reporting to the state, places special assessments on property tax bills, and processes the Assessor's changes to prior and current year property tax rolls.

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Controller's Office LinkedIn

Executive Summary

The Charter and other local laws require the Controller to comment on the reasonableness of the revenues assumed in the Mayor's proposed budget, as well as whether various other financial requirements are met. We find tax revenue assumptions to be reasonable, but caution they are highly dependent on conditions in the local economy, will require frequent monitoring, and are subject to updates as conditions change.

The budget relies heavily on one-time funds to support operations during the two-year budget period, and a large structural gap will persist following the exhaustion of those funds.

Overview of key economic and financial trends in the Mayor's proposed budget:

- **Tax revenue projections generally assume a continuing but slow economic recovery from the pandemic, with a significant drag created by the continuing effect of remote office work on economic activity in the City.** Most economically sensitive taxes, such as sales and hotel taxes, are projected to grow slowly during the coming two years, but in most cases remain below pre-pandemic levels. Remote work and high interest rates are projected to continue to have significant impacts on the City's property, business, and property transfer taxes. Tax increases adopted by the voters in recent years are projected to contribute to modest overall General Fund tax revenue growth of 2.2% in FY 2024-25 compared to the FY 2023-24 Nine Month Report and 3.5% in FY 2025-26 compared to FY 2024-25 projection.

- **The proposed budget assumes $1 billion of General Fund-related one-time solutions over the two budget years.** These include drawdown of $445.5 million in prior year fund balance, including $106.1 million in prior year General Fund appropriations the Mayor's budget proposes to close. While deficit forecasts in the most recent update to the Five-Year Financial Plan assumed available fund balance to be used evenly across the first three years of the forecast, the proposed budget accelerates the use of fund balance, spending $45.2 million previously held to address the FY 2026-27 shortfall. It also assumes $235.7 million of FEMA reimbursement for previously incurred emergency response costs; $138.3 million of reserve drawdowns; and at least $82.5 million of other one-time revenue in General Fund-supported funds. Additionally, the budget proposes at least $137.6 million of short-term cost shifts in other funds, with a significant portion designed to achieve General Fund savings.

- **The budget draws on available reserves but maintains the City's economic stabilization reserves.** The proposed budget uses $138.3 million of reserves funded in prior years and maintains the current balance of $389.7 million in the combined Rainy Day and Budget Stabilization reserves (also known as combined "Economic Stabilization Reserves"), as the City is not expected to be eligible to withdraw from or deposit to these reserves. Required General Reserve funding levels are maintained in the proposed budget.

  Excluding economic stabilization reserves, by the end of the two-year budget period, the City is expected to have $304.6 million (or 38%) of its roughly $800 million of pre-pandemic reserves available to support on-going operations.

- **The proposed budget makes minimal progress towards closing projected structural budget gaps in years beyond the coming two-year budget period.** As one-time solutions are depleted, the structural budget gap will become larger, making future budgets more difficult to close. The March 2024 Joint report forecasted a structural budget gap of $927 million in FY 2026-27, growing in subsequent years, absent ongoing corrective action by policy makers. Given our preliminary review of the mix of ongoing and one-time solutions proposed in the Mayor's budget, as well as known labor contract costs above the previously assumed levels in FY 2026-27, the shortfall likely remains more than $800 million in FY 2026-27, growing in subsequent years.

- **The final adopted budget will require active monitoring and management by the Mayor and Board of Supervisors given a number of economic and financial risks.** These risks include the possibility of a slowing economic recovery or a recession, risks associated with both State and Federal revenue streams, and financial impacts of potential November 2024 ballot measures.

Other key requirements and legislative proposals:

- **The Mayor's proposed budget adheres to voter-adopted spending mandates, provided modifications to two requirements are adopted by the Board of Supervisors.** With the adoption of budget trailing legislation to temporarily amend the Early Care and Education baseline and Our City, Our Home spending categories, voter-adopted spending requirements would be met, or exceeded, at a total cost of $2.1 billion and $2.2 billion in the two fiscal years. The baselines include mandated spending for transit, libraries, schools, early childhood education, homelessness housing and services, street trees, and other programs. Several programs are funded above the required levels, including the Children's Services baseline, Transitional Aged Youth baseline, Recreation and Parks baseline, and Our City, Our Home baseline (November 2018 Prop C). The March 2024 Update to the Five-Year Financial Plan forecasted a FY 2024-25 deficit of $235.9 million, resulting in the suspension of required growth to the Early Care and Education and Street Tree Maintenance Fund baselines in FY 2024-25.

- **The proposed budget does not assume voter approval of potential measures on the November 2024 ballot.** As of the publication of this report, various measures are in different stages of the certification process, and the ballot is not yet final. Proposals with major fiscal impacts appear to include retirement plan changes for public safety employees, baseline funding for seniors and family housing, a new business tax on transportation network companies and autonomous vehicle businesses, and a local small business tax cut ordinance. Depending on which are placed on the ballot and approved by voters, these measures could significantly increase future deficits.

- **Minimum Compensation Rate**. The Minimum Compensation Ordinance (MCO), Article 111 of the Labor and Employment Code, sets a minimum compensation rate for employees at public entities and nonprofit organizations that have contracts with the City. The Mayor introduced legislation with the prior year's budget that would increase the minimum compensation rate in steps. For nonprofit organizations, the rate would be set at $20.25 on July 1, 2024, $21.55 on July 1, 2025, and $23.00 on January 1, 2026. For public entities, the rate would be $21.50 on July 1, 2024, $22.00 on January 1, 2025, $22.50 on July 1, 2025, and $23.00 January 1, 2026. The Mayor's budget appropriates $9.9 million and $16.2 million in FY 2024-25 and FY2025-26, respectively, to support the MCO, which is sufficient to fund the direct wage impacts of the minimum compensation increases. These compensation increases, therefore, will be effective July 1, 2024.

Overview of key financial risks:

- While we find the revenue assumptions in the Mayor's proposed budget to be reasonable, we believe the City faces several key financial risks in coming fiscal years. These risks include (1) the projected structural budget gap following depletion of one-time funds, (2) economic risk, (3) funding uncertainty at Laguna Honda Hospital, (4) State budget revenue risk, and (5) disallowance of claims for federal revenues assumed in the City's emergency response budgets.

    - **Structural gap.** As noted above, the proposed budget relies heavily on one-time sources to balance the budget at the same time that operating costs are growing, resulting in an estimated structural shortfall. To close the gap, policymakers will need to consider options for constraining cost growth. Strategies employed in prior periods with significant budget shortfalls include depletion of reserves, negotiation of furlough days and wage freezes, further deferral of capital, IT, and equipment investments, and service reductions in all major service areas. In the coming months the Mayor and Board will also make decisions about submitting measures to the voters that could significantly increase the cost of government.

    - **Economic risk.** The budget assumes economic growth will drive tax revenue increases of $95.9 million in FY 2024-25 and $156.0 million in FY 2025-26. While these assumptions track to our economic and financial projections, they are subject to significant uncertainty. Key factors to monitor include whether conditions in the City will remain relatively favorable and continue to permit a growing amount of economic activity to resume; whether the impact of hybrid and remote work on office values will play out as expected in the coming two fiscal years; and whether the local hospitality and convention industry, as well as international travel, will recover at the pace underpinning these tax revenue projections. Modest changes in these key factors would drive significant variances in actual revenue performance.

    - **Laguna Honda Hospital.** The Centers for Medicare and Medicaid Services (CMS) has determined the City must reestablish its eligibility to participate in these federal programs for services provided at Laguna Honda Hospital (LHH). While LHH has received Medi-Cal certification, its Medicare certification is still pending. In addition, the State is expected to develop a new program for Medi-Cal supplemental payments, phasing it in with an interim payment program before final rates are established. The rates for the interim program are expected to be finalized in the fall of 2024 and will include retroactive payments for services going back to January 2023. Other than the retroactive payment, there are no other adjustments to the LHH revenue budget until further details on certification and the payment rates for the new supplemental payment program become available. The City maintains a Public Health Revenue Reserve that would be utilized to offset any revenue deficits at the department at year end. The projected FY 2023-24 ending balance of the reserve is $130.3 million.

    - **State budget revenue risk.** The Governor's budget proposes to increase the amount of Educational Revenue Augmentation Fund (ERAF) funds sent to school districts to distribute to charter schools beginning in FY 2025-26. This would decrease the City's excess ERAF revenues by $43.0 million annually from what is currently assumed in the second year of the budget. The

$43.1 million balance remaining in the Federal and State Emergency Grant Disallowance Reserve after FY 2024-25 uses proposed by the Mayor would offset this risk for a single fiscal year. Additional State budget reductions including to those that would impact social services and workforce programs provided through the Human Services Agency, would require additional actions to balance the City's budget.

- **Federal revenue risk.** The City anticipates $572.3 million of reimbursements from the Federal Emergency Management Agency (FEMA) for public health emergency response costs paid by the General Fund beginning in March 2020, as well as $21.8 million of reimbursements for the 2023 winter storms. The proposed budget assumes reimbursements of $80.0 million in FY 2024-25 and $155.7 million in FY 2025-26. The City and other peer jurisdictions in the state are in discussions with the California Office of Emergency Services (CalOES) regarding the FEMA Region 9 Administrator's October 2023 guidance on eligible costs for non-congregate shelter (NCS) services, which San Francisco provided through the Shelter in Place (SIP) hotel program through May 11, 2023. This new guidance caps reimbursement for stays in SIP hotels to 20 days after June 11, 2021, and states that unoccupied rooms are generally ineligible for reimbursement. The City has reported to the California Office of Emergency Services (CalOES) that the new guidance could potentially place $114.0 million of claimed FEMA reimbursement at risk and will continue working with CalOES and FEMA representatives on next steps.

APPENDICES

1. General Fund Sources
2. General Fund Reserve Uses and Deposits
3. One-Time Sources and Nonrecurring Revenue Policy Compliance
4. Baselines & Mandated Funding Requirements
5. Other Funds

Appendix 1. General Fund Sources

As shown in Exhibit 1, the Mayor's proposed budget for FY 2024-25 includes $6.9 billion in General Fund sources and $15.9 billion in All Funds sources, representing an increase from the FY 2023-24 original budget of 0.4 percent in the General Fund and 8.6 percent in All Funds. The Mayor's proposed budget for FY 2025-26 includes $7.1 billion in General Fund sources, a 3.6 percent increase from the FY 2023-24 proposed budget, and $15.5 billion in All Funds sources, a 2.4 percent decrease from the FY 2024-25 proposed budget.

Exhibit 1. Overview of Budget Sources ($ million)

General Fund

	FY 2023-24 Budget	FY 2024-25 Proposed	FY 2025-26 Proposed
Fund Balance	$ 122.7	$ 225.9	$ 219.6
Use of Reserves	101.5	75.2	62.8
Regular Revenues	6,396.4	6,350.0	6,617.6
Transfers In to the General Fund	211.3	206.9	203.9
Total GF Sources	**$ 6,832.0**	**$ 6,857.9**	**$ 7,103.9**
Change from Prior Year		***$ 25.9***	***$ 246.0***
Percentage Change		***0.4%***	***3.6%***

All Funds

	FY 2023-24 Budget	FY 2024-25 Proposed	FY 2025-26 Proposed
Fund Balance	$ 353.8	$ 1,107.4	$ 491.9
Use of Reserves	120.9	85.4	73.7
Regular Revenues	14,157.0	14,690.5	14,943.8
Total All-Funds Sources	**$ 14,631.7**	**$ 15,883.3**	**$ 15,509.4**
Change from Prior Year		***$ 1,251.6***	***$ (373.9)***
Percentage Change		***8.6%***	***-2.4%***

Note: Totals may appear to differ from sum of line items due to rounding

Exhibit 1-1 provides a summary of the General Fund sources in the Mayor's proposed budget.

Exhibit 1-1. General Fund Sources ($ millions)

Sources of Funds	FY 2023-24 Budget	FY 2024-25 Proposed	FY 2025-26 Proposed	Notes
FUND BALANCE & RESERVES				
Prior Year Fund Balance	$ 122.7	$ 225.9	$ 219.6	1
Use of Reserves	101.5	75.2	62.8	2
Subtotal	**224.2**	**301.0**	**282.4**	
REGULAR REVENUES				
Property Taxes	**2,510.0**	**2,469.6**	**2,465.8**	3
Traditional Property Tax	2,144.9	2,158.0	2,171.0	
Excess ERAF	365.1	311.6	294.8	
Business Taxes	851.1	883.0	954.0	4
Sales Tax (Bradley Burns 1%)	200.1	193.7	198.9	5
Hotel Room Tax	302.9	285.2	315.8	6
Utility Users Tax	111.4	110.7	111.8	7
Parking Tax	84.1	86.9	88.8	8
Real Property Transfer Tax	222.0	218.9	267.6	9
Stadium Admissions Tax	9.1	7.4	7.4	10
Cannabis Tax	-	-	-	11
Overpaid Executive Tax	100.0	140.0	140.0	12
Sugar Sweetened Beverage Tax	13.7	12.7	12.7	13
Access Line Tax	55.6	53.7	55.1	14
Licenses, Permits & Franchises	30.3	31.8	32.0	
Fines and Forfeitures	3.0	3.9	3.5	
Interest & Investment Income	121.1	146.7	146.7	15
Rents & Concessions	14.6	14.1	15.4	
Intergovernmental - Federal	**509.1**	**436.6**	**518.5**	16
Federal Emergency Management Agency	170.0	80.0	155.7	
Other	339.1	356.6	362.8	
Intergovernmental - State	**964.1**	**881.3**	**898.3**	
Public Safety Sales Tax	100.4	99.6	102.3	17
1991 Health & Welfare Realignment - Sales Tax and VLF	281.6	283.6	290.5	18
Public Safety Realignment	50.5	54.0	55.4	19
Other	531.6	444.1	450.1	
Intergovernmental Revenues - Other	3.9	4.0	3.5	
Charges for Services	246.7	324.1	326.5	20
Recovery of General Government Costs	26.2	27.7	27.7	
Other Revenues	17.5	18.0	27.8	21
Subtotal Regular Revenues	***$ 6,396.4***	***$ 6,350.0***	***$ 6,617.6***	
Transfers In to the General Fund	211.3	206.9	203.9	22
TOTAL SOURCES	**$ 6,832.0**	**$ 6,857.9**	**$ 7,103.9**	

NOTES

1. Prior Year Fund Balance

As shown in Exhibit 1-2 below, a total of $600.3 million of fund balance is available for appropriation. In May 2024, the Controller's Nine Month Report projected year-end surplus above what had been previously budgeted in FY 2024-25 of $202.4 million, including $48.4 of mid-year de-appropriations identified by the Mayor's Office in Fall 2023. These de-appropriations are also identified as a source to support FY2023-24 initiatives at various departments in File 240500, which is currently pending at the Board of Supervisors. Should policymakers adopt File 240500, any new appropriations not executed by the end of the current fiscal year would close to fund balance.

After the May 2024 issuance of the Nine Month Report, the City identified an additional $48.4 million of current year citywide operating expenditure savings largely from the Salaries and Benefits reserve and Cost of Doing Business (CODB) budget, as noted in the report. The Mayor's budget also proposes to de-appropriate an additional $57.7 million of General Fund budgets in FY 2023-24.

In total, the proposed budget appropriates $445.4 million in unassigned General Fund balance to support spending in the budget years. The remaining unappropriated fund balance of $154.8 million is designated for balancing future budgets, as specified in the Administrative Provision Section 32.1 of the Annual Appropriations Ordinance.

Exhibit 1-2. General Fund Use of Prior Year Fund Balance ($ millions)

Fund Balance Previously Appropriated for FY 2024-25	**291.7**
(+) Projected Fund Balance, May 2024 Nine Month Report	202.4
(+) Additional Current Year De-Appropriations ("Project Closeouts")	57.7
(+) Additional Operating Savings	48.4
Fund Balance Available for Appropriation	**600.3**
Fund Balance Appropriated in Budget	**445.4**
Fund Balance Designated for Future Budgets	**154.8**

A total of $106.1 million of General Fund-supported current year "project closeouts" and de-appropriations ($48.4 million from mid-year cuts and an additional $57.7 million identified through the Mayor's budget process) are assumed in the FY 2024-25 and FY 2025-26 budget and are authorized by Administrative Provision 12.10 of the Annual Appropriations Ordinance. The details of the de-appropriations are shown in Exhibit 1-3 below.

Exhibit 1-3. Current Year General Fund Supported "Project Closeouts" or De-Appropriations

Dept	Authority Title	Project Title	Amount	Source
AAM	Operating	AA Public Art and Culture	212,865	Mayor's Mid-Year Reductions
ADM	AD Budget Addbacks	AD BOS Addbacks	200,000	Mayor's Mid-Year Reductions
ADM	AD Digital Services Program	ADDS Citywide Web Redesign	526,000	Mayor's Mid-Year Reductions
ADM	Community Ambassador Program	ADCE Community Ambassadors	83,000	Mayor's Mid-Year Reductions
ADM	Operating	AD3C 311 Call Center	75,000	Mayor's Mid-Year Reductions
ADM	Operating	ADAD ADM Operations	721,000	Mayor's Mid-Year Reductions
ADM	Operating	ADCE Immigrant & Language Svcs	660,000	Mayor's Mid-Year Reductions
ADM	Operating	ADLS Labor Standards	400,000	Mayor's Mid-Year Reductions
ADP	Operating	AP Probation Community Svcs	711,000	Mayor's Mid-Year Reductions
ART	AR Bos Funding	AR Special Projects Funding	200,000	Mayor's Mid-Year Reductions
ART	Operating	AR Administration	233,796	Mayor's Mid-Year Reductions
CHF	CH Outreach and Access	CH Children and Families Servi	1,600,000	Mayor's Mid-Year Reductions
CON	Interdepartmental-Overhead	CO City Services Auditor	273,009	Mayor's Mid-Year Reductions
CON	Interdepartmental-Overhead	CON Citywide Systems	106,991	Mayor's Mid-Year Reductions
CSC	Operating	CI Civil Service Commission	42,903	Mayor's Mid-Year Reductions
DEM	Operating	EM DEM - HSOC	500,000	Mayor's Mid-Year Reductions
DEM	Operating	EM DEM ADMINISTRATION	140,095	Mayor's Mid-Year Reductions
DEM	Operating	EM DEM EMERGENCY COMMUNICATION	2,609,905	Mayor's Mid-Year Reductions
DPH	Operating	DPH Ambu Care - Forensics	352,190	Mayor's Mid-Year Reductions
DPH	Operating	DPH Health At Home	96,837	Mayor's Mid-Year Reductions
DPH	Operating	HA DPH Admin HR	119,502	Mayor's Mid-Year Reductions
DPH	Operating	HB MH Adult Care	1,664,252	Mayor's Mid-Year Reductions
DPH	Operating	HB SUD - Community Care	250,000	Mayor's Mid-Year Reductions
DPH	Operating	HC AD Centralized Admin	453,596	Mayor's Mid-Year Reductions
DPH	Operating	HD CHEP	50,000	Mayor's Mid-Year Reductions
DPH	Operating	HD HPH Admin	2,000,000	Mayor's Mid-Year Reductions
DPH	Operating	HG HOSPITAL BUDGET_ROLL-UP	832,667	Mayor's Mid-Year Reductions
DPH	Operating	HL SNF Inpatient	925,100	Mayor's Mid-Year Reductions
DPH	Operating	HN Maternal Child & Adlt Hlth	175,000	Mayor's Mid-Year Reductions
DPH	Operating	HN MCH CCS Prog	536,044	Mayor's Mid-Year Reductions
DPH	Reinvestment Initiatives	Reinvestment Initiatives	500,000	Mayor's Mid-Year Reductions
DPW	PW Citywide Projects	PW AB Pit Stop Expansion	88,538	Mayor's Mid-Year Reductions
DPW	PW Citywide Projects	PW FY 22 Pit Stop Expansion	789,597	Mayor's Mid-Year Reductions
DPW	PW District 10 Addback	PW AB D10 Nbhd Green & Beautif	100,000	Mayor's Mid-Year Reductions
DPW	PW District 3 Projects	PW AB Pitstop at Lower Polk	234,631	Mayor's Mid-Year Reductions
DPW	PW District 6 Projects	PW AB Pitstop 6th Day of Serv	8,800	Mayor's Mid-Year Reductions
DPW	PW District 9 Addback	PW AB D09 Nbhd Green & Beautif	200,000	Mayor's Mid-Year Reductions
DPW	PW District 9 Addback	PW AB Pitstop at Bernal Height	150,000	Mayor's Mid-Year Reductions
DPW	PW SES - Street Env Services	PW Operating	1,510,000	Mayor's Mid-Year Reductions
ECN	EW City Economic Development P	EW 23-24 Board Addbacks	400,000	Mayor's Mid-Year Reductions
ECN	EW City Economic Development P	Non-Profit Sustainability	625,000	Mayor's Mid-Year Reductions
ECN	EW Economic Development Projec	EW MAYOR ENHANCEMENTS	1,250,000	Mayor's Mid-Year Reductions
ECN	EW Legacy Business Preservatio	Legacy Business Preservation F	95,000	Mayor's Mid-Year Reductions
ECN	EW Workforce Development	BE Workforce Development	385,000	Mayor's Mid-Year Reductions
ENV	Operating	EV Environmental Services	50,000	Mayor's Mid-Year Reductions
ETH	Operating	EC Ethics Oversight	210,000	Mayor's Mid-Year Reductions
FAM	FA deY-Replace Side Door	FA Dey-replace Side Acting Doo	91,239	Mayor's Mid-Year Reductions
FAM	Operating	FA Public Art and Culture	124,409	Mayor's Mid-Year Reductions
FIR	Operating	FD Operations	202,931	Mayor's Mid-Year Reductions
HOM	HO Shelter And Navigation Cent	HO Shelter And Navigation Cent	1,450,000	Mayor's Mid-Year Reductions
HOM	Housing for Homeless	HO Shelter And Navigation Cent	1,000,000	Mayor's Mid-Year Reductions
HOM	Operating	HO Administration	765,379	Mayor's Mid-Year Reductions
HOM	Operating	HO Homelessness Outreach and P	52,000	Mayor's Mid-Year Reductions
HOM	Operating	HOM Temporary Shelter	175,000	Mayor's Mid-Year Reductions
HRC	EW City Economic Development P	EW 21-22 Board Addbacks	150,000	Mayor's Mid-Year Reductions
HRC	HRC CBO Grant Pool	HRC Add-backs FY24	2,000,000	Mayor's Mid-Year Reductions
HRC	Operating	HU Human Rights	130,023	Mayor's Mid-Year Reductions

Dept	Authority Title	Project Title	Amount	Source
HRC	Reinvestment Initiatives	Reinvestment Initiatives	220,870	Mayor's Mid-Year Reductions
HRD	HOUSING AUTHORITY TRANSITION	HOUSING AUTHORITY TRANSITION	85,918	Mayor's Mid-Year Reductions
HRD	Operating	HR Administration	165,978	Mayor's Mid-Year Reductions
HRD	Operating	HR Workforce Development	208,104	Mayor's Mid-Year Reductions
HSA	Nov 16 Prop I dignity Fund	HS AG Dignity Fund	260,000	Mayor's Mid-Year Reductions
HSA	Operating	HS AD County Expense Claim	688,000	Mayor's Mid-Year Reductions
HSA	Operating	HS PA County Expense Claim	4,312,000	Mayor's Mid-Year Reductions
HSS	Operating	HT Administration	228,334	Mayor's Mid-Year Reductions
JUV	Operating	JUV Day-to-Day Operations	500,000	Mayor's Mid-Year Reductions
MYR	Board Enhancements	Board Enhancements	1,375,000	Mayor's Mid-Year Reductions
MYR	MO CBO Grant Pool	MO CBO Grant Pool	585,000	Mayor's Mid-Year Reductions
MYR	Reinvestment Initiatives	Reinvestment Initiatives	6,321,444	Mayor's Mid-Year Reductions
REC	Interdepartmental-Overhead	RP Administration	175,000	Mayor's Mid-Year Reductions
REC	Leisure Services Operating	RP Recreation	124,409	Mayor's Mid-Year Reductions
REC	Operating	RP Parks & Open Spaces	306,975	Mayor's Mid-Year Reductions
REC	Operating	RP Recreation	240,323	Mayor's Mid-Year Reductions
REC	RP BOS District Projects	RP Nature Prg at Stow Lake GGP	15,000	Mayor's Mid-Year Reductions
REG	Operating	RG Elections	169,450	Mayor's Mid-Year Reductions
SCI	Operating	SC Public Art and Culture	169,468	Mayor's Mid-Year Reductions
SCI	Sci - Facility Maintenance	Animal Holding/Quarantine	55,461	Mayor's Mid-Year Reductions
SDA	SDA Operations	Office of Inspector General	340,000	Mayor's Mid-Year Reductions
TIS	AD Justis Project - City Adm.	ADJU JUSTIS Project	80,000	Mayor's Mid-Year Reductions
TIS	Operating	DT Dt Operating Master Project	100,000	Mayor's Mid-Year Reductions
TTX	Operating	TX Administration	100,000	Mayor's Mid-Year Reductions
TTX	Operating	TX Assessments	115,773	Mayor's Mid-Year Reductions
TTX	Operating	TX Financial Services	530,334	Mayor's Mid-Year Reductions
WAR	Operating	WM Public Art and Culture	144,701	Mayor's Mid-Year Reductions
WAR	War - Facility Maintenance	War - Facility Maintenance	48,000	Mayor's Mid-Year Reductions
WOM	Operating	WO Status of Women	1,250,000	Mayor's Mid-Year Reductions
ADM	AD Animal Shelter Facility Pla	ADAC Animal Shelter Project	1,346,000	Additional Reductions
ADM	AD Comm. Challenge Grants Spec	ADNB CCG Special Projects	152,151	Additional Reductions
ADM	AD County Clerk City Id Replac	AD County Clerk City Id Replac	14	Additional Reductions
ADM	AD Medical Examiner Relocation	ADME OCME Relocation	1,910	Additional Reductions
ADM	ADCP Critical Repairs	Crit Repair Recovry Stim COPs	1,511,213	Additional Reductions
ADM	MY Non Profit Performing Arts	ADGA GFTA Perform Art Loan	4	Additional Reductions
ADM	PW Capital Planning	ADCP City Resilience Projects	250	Additional Reductions
CHF	Reinvestment Initiatives	Reinvestment Initiatives	594,800	Additional Reductions
CPC	CP Eastern Neighborhood Planni	Eastern Neighborhood Planning	80,715	Additional Reductions
CPC	CP Geary Blvd Better Neighborh	Geary Blvd Better Neighborhood	1,000	Additional Reductions
CPC	CP Rose Implementation	Rose Implementation	9,527	Additional Reductions
CPC	CP Street Tree Inventory	Street Tree Inventory	633	Additional Reductions
CPC	PC Neighborhood Profiles Proje	PC Neighborhood Profiles Proje	96,883	Additional Reductions
CPC	PW District 5 Addback (Myr)	PW AB GGP 9th Lincoln Gate	5,000	Additional Reductions
CPC	PW District 7 Projects	Pavement To Parks Program	4,878	Additional Reductions
CPC	PW Streetscape	PW Excelsior Outer Mission Prj	534	Additional Reductions
DEM	DEM CAD Replacement- Scoping	DEM CAD Replacement- Scoping	223,417	Additional Reductions
DEM	EM Dem Emergency Notification	Dem Emergency Notification	28,557	Additional Reductions
DEM	EM Logging Recorder Replacemen	Logging Recorder Replacement	63,977	Additional Reductions
DEM	EM Public Safety Radio Syst &	EM Radio Replacement Project	249,352	Additional Reductions
DEM	EM Radio Site Improvement	Radio Site Improvement	104,000	Additional Reductions
DEM	Tenderloin Emergency	Drug Overdoses in Tenderloin	112,900	Additional Reductions
DPH	AD Disabled Acc-dph Small Proj	PW SILVER AVE CHILDRENS BEHAVI	3,986	Additional Reductions
DPH	CoVid Operations Section	CoVid OPS DOC	7,500,000	Additional Reductions
DPH	HB Sb163 Hsa Calwin Wraparound	HB Sb163 Hsa Calwin Wraparound	5,323	Additional Reductions
DPH	HC Hc Silver Avenue Hc Roof Re	HC Hc Silver Avenue Hc Roof Re	7,100	Additional Reductions
DPH	HC Hc Srg Project	HC HC Srg Project	246,988	Additional Reductions
DPH	HC Sf Hope Wellness Center	Sunnydale Ctr Daycare Reno	17,745	Additional Reductions
DPH	Reinvestment Initiatives	Reinvestment Initiatives	14,150,098	Additional Reductions
DPW	AD City Hall Emergency Generat	PW City Hall Emerg Pwr Sys	617,822	Additional Reductions
DPW	CoVid Operations Section	CoVid OPS Community	137,845	Additional Reductions
DPW	PW District 1 Projects	PW AB D01 Sidewalk Gardens	14,438	Additional Reductions
DPW	PW District 11 Addback (BOS)	PW SES D11 Ridge Lane Design	45,473	Additional Reductions
DPW	PW District 11 Projects	PW AB D11 Median Maintenance	43,278	Additional Reductions

Dept	Authority Title	Project Title	Amount	Source
DPW	PW District 11 Projects	PW AB D11 Median Maintenance	43,278	Additional Reductions
DPW	PW District 11 Projects	PW AB Neighborhood Clean Imprv	90,876	Additional Reductions
DPW	PW District 2 Addback	PW AB Bchnn-Nrth Pt Lit & Stm	36,000	Additional Reductions
DPW	PW District 2 Projects	PW AB D02 Lombard/Richardson	40,000	Additional Reductions
DPW	PW District 2 Projects	PW AB Fillmr-Chestnt Lit & Stm	56,000	Additional Reductions
DPW	PW District 6 Addback (BOS)	PW McCoppin and VMD Park Adbck	85,000	Additional Reductions
DPW	PW District 6 Projects	PW AB D06 Rincon Hill Grn Spce	28,000	Additional Reductions
DPW	PW District 6 Projects	PW AB Trans Cultural District	50,000	Additional Reductions
DPW	PW District 7 Addback	PW AB Street Smarts Lndscp	148,108	Additional Reductions
DPW	PW District 7 Projects	PW AB D07 Trash Pickup Site	20,000	Additional Reductions
DPW	PW District 7 Projects	PW D7 PB Monterey Business Cor	26,905	Additional Reductions
DPW	PW DPH Roof and Elevator	PW Roof Old Wings Multiyr Repl	400,000	Additional Reductions
DPW	PW Tree Trimming & Sdwalk Rep	PW BUF Tree Relinquishment	321,314	Additional Reductions
ECN	CoVid Operations Section	2019 COVID-19	3,000,000	Additional Reductions
ECN	EW City Economic Development P	City Economic Development Prog	624,846	Additional Reductions
ECN	EW City Economic Development P	EW 18-19 Board Addbacks	5	Additional Reductions
ECN	EW City Economic Development P	EW 19-20 Board Addbacks	50,130	Additional Reductions
ECN	EW City Economic Development P	EW 21-22 Board Addbacks	129,825	Additional Reductions
ECN	EW City Economic Development P	EW City Economic Dev Plan	365,370	Additional Reductions
ECN	EW Economic Development Projec	EW COMMUNITY CORNERSTONES	157,124	Additional Reductions
ECN	Opportunities for All	Opportunities for All	3,599,539	Additional Reductions
ECN	Reinvestment Initiatives	Reinvestment Initiatives	9,750,000	Additional Reductions
FIR	FD Fire Prevention Facillity R	FC Prevention Facility Renewal	100,000	Additional Reductions
FIR	HRMS Platform Migration	HRMS Platform Migration	100,000	Additional Reductions
FIR	Underground Storage Tank Monit	FD Underground Storage Tank Mo	250,000	Additional Reductions
HOM	HO Shelter And Navigation Cent	HO Shelter And Navigation Cent	5,000,000	Additional Reductions
HOM	HO Shelter And Navigation Cent	HOM Temporary Shelter	1,497,736	Additional Reductions
HOM	Housing for Homeless	HOM Housing	2,743,574	Additional Reductions
HSA	CalWIN	HS AD CalWIN	400,000	Additional Reductions
HSA	CWS-FC-Title IV-E Waiver	HS CH CWS/FC Title IV-E Waiver	324,000	Additional Reductions
HSA	HS Fire Victim Assistance Fund	HS AD Fire Victims Assist Fund	250,000	Additional Reductions
HSA	HS Working Families Credit	HS PA Working Families Credit	350,000	Additional Reductions
HSA	Operating	HS AD County Expense Claim	193	Additional Reductions
HSA	PW District 9 Addback (BOS)	HS PA County Expense Claim	25,000	Additional Reductions
HSA	SF Connected Prg	HS AG IHSS EVV	147,387	Additional Reductions
PRT	EW City Economic Development P	EW 19-20 Board Addbacks	25,000	Additional Reductions
PRT	EW City Economic Development P	EW 20-21 Board Addbacks	39,709	Additional Reductions
REC	RP BOS District Projects	RP BOS District Projects	114,438	Additional Reductions

Mayor's Mid-Year Reductions	**48,403,840**
Additional Reductions	**57,723,889**
Total General Fund Supported De-Appropriations	**106,127,730**

2. Use of Reserves

As shown in Exhibit 1-4, the Mayor's budget proposes uses of $138.1 million in prior year reserves. See Appendix 2 for more details.

Exhibit 1-4. General Fund Use of Prior Year Reserves ($ millions)

General Fund - Use of Prior Year Reserves	FY 2024-25 Proposed Budget	FY 2025-26 Proposed Budget
Federal and State Emergency Revenue Reserve	38.3	-
Business Tax Stabilization Reserve	29.5	-
Budget Stabilization Reserve, One-Time	-	54.8
Free City College Reserve	7.5	8.0
Total Use of Prior Year Reserves	**$ 75.3**	**$ 62.8**

3. Property Tax

Taxable property valuations remain in flux for properties built or sold in the past decade following a significant increase in interest rates and the reduction in time spent working in offices. Interest rates along with high construction costs have also 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 2024-25 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% in FY 2024-25 and 2.0% in FY 2025-26, including the 2% 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 $35.0 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.

4. Business Tax

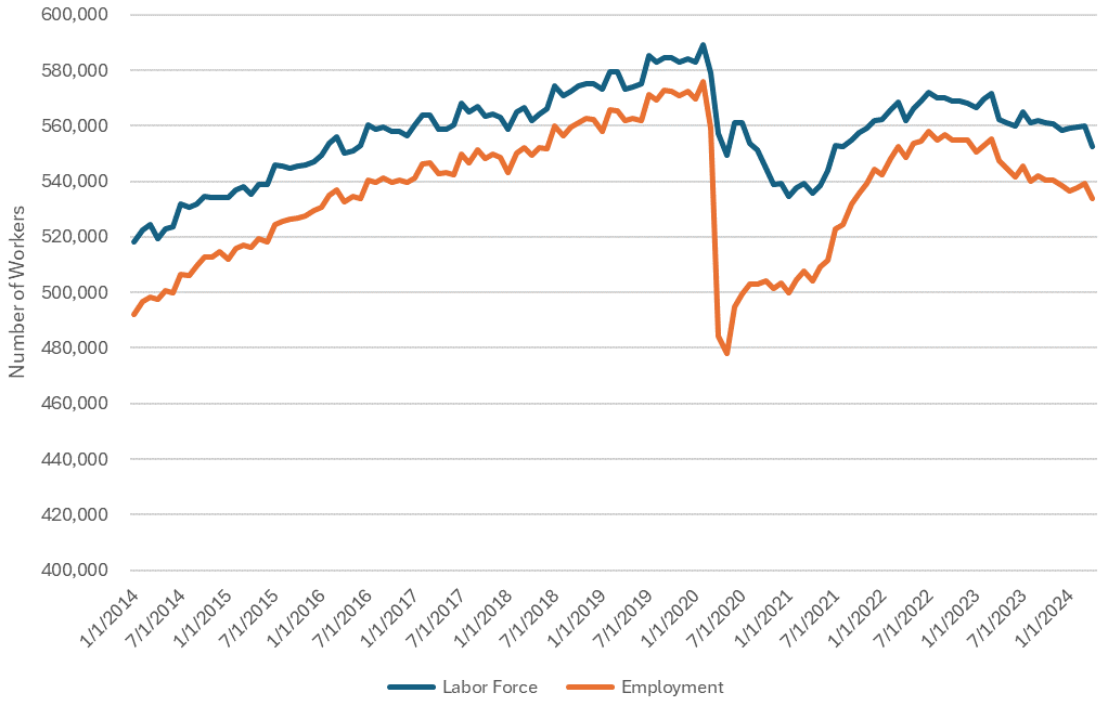
FY 2024-25 business tax revenue is budgeted at $883.0 million, which is $31.9 million (3.7 percent) more than what was budgeted in FY 2023-24. FY 2025-26 business tax revenue is budgeted at $954.0 million, which is $71.0 million (8.0 percent) higher than the proposed FY 2024-25 budget. Business tax revenue is comprised of business registration fees, administrative office tax, and gross receipts tax.

The principal reason for the budgeted increase in business tax revenue in FY 2024-25 is Proposition F (2020), which included tax increases in 2023 and 2024 for large businesses in certain sectors. The proposition contained a provision that if Citywide gross receipts did not reach specified thresholds, these increases would be delayed by one year. The FY 2023-24 budget accounted for the one-year delay for the 2023 tax increase, but it assumed the 2024 tax increase would continue as originally scheduled. However, after the FY 2023-24 budget was passed, gross receipts did not reach the necessary threshold and that triggered the delay of the 2024 increase to 2025. This delay moved some of the revenue increase from FY 2023-24 to FY 2024-25.

There are three principal factors for the budgeted increase from FY 2024-25 to FY 2025-26. First, the Proposition F tax increase from 2024 to 2025, which increases revenue in FY 2024-25, will further increase revenue in FY 2025-26. Second, Proposition F included temporary reductions in taxes for smaller businesses in sectors most affected by the pandemic, such as retail trade and accommodations. The reductions were scheduled to be phased out in 2023 and 2024. But an ordinance passed last year delayed the phase out to 2025 and 2026, which contributes to the budgeted increase in revenue in FY 2025-26. Third, the budget assumes that economic growth will be zero percent in 2024, but that growth in 2025 will be two percent and three percent in 2026.

Economic Growth. Revenues from business tax and registration fees track economic conditions in the City. Exhibit 1-5 shows the monthly labor force, which is the number of people employed or seeking work, and employment from 2013 through April 2024 from the California Employment Development Department. After the steep declines at the beginning of the pandemic, employment and the labor force increased steadily until peaking in July 2022 at levels still below those seen pre-pandemic. Since then, they have been slowly declining. The decline could reflect workers leaving the San Francisco labor force, including the effects of out-migration. It could also reflect workers transitioning from working for an employer to becoming self-employed, which does not get captured in EDD's data.

Exhibit 1-5. San Francisco Employment and Labor Force, January 2014 through April 2024



Source: California Employment Development Department

The measured labor force is not only declining but is well below the long-term trajectory from pre-pandemic trends. If it had continued to grow at the same rate as it did pre-pandemic, the labor force would now be approximately 630,000 workers. The difference between the two lines in Exhibit 1-5 is the number of unemployed San Francisco residents. The current unemployment rate is 3.4 percent, which is about one percentage point higher than it was in 2022 or in the years leading up to the pandemic.

Return to Office. For office-based categories of businesses, the gross receipts tax is dependent in part on San Francisco payroll. Businesses only include payroll for employees that physically work within the City. To the extent that employees previously commuted into the City but now work at home outside of the City, gross receipts taxes will be reduced. Telecommuting has proved to be persistent. According to the office security firm Kastle, office attendance in the Bay Area is still less than half of pre-pandemic levels. Ridership on BART in downtown stations remains about 65% lower than pre-pandemic levels. Telecommuting is expected to continue indefinitely.

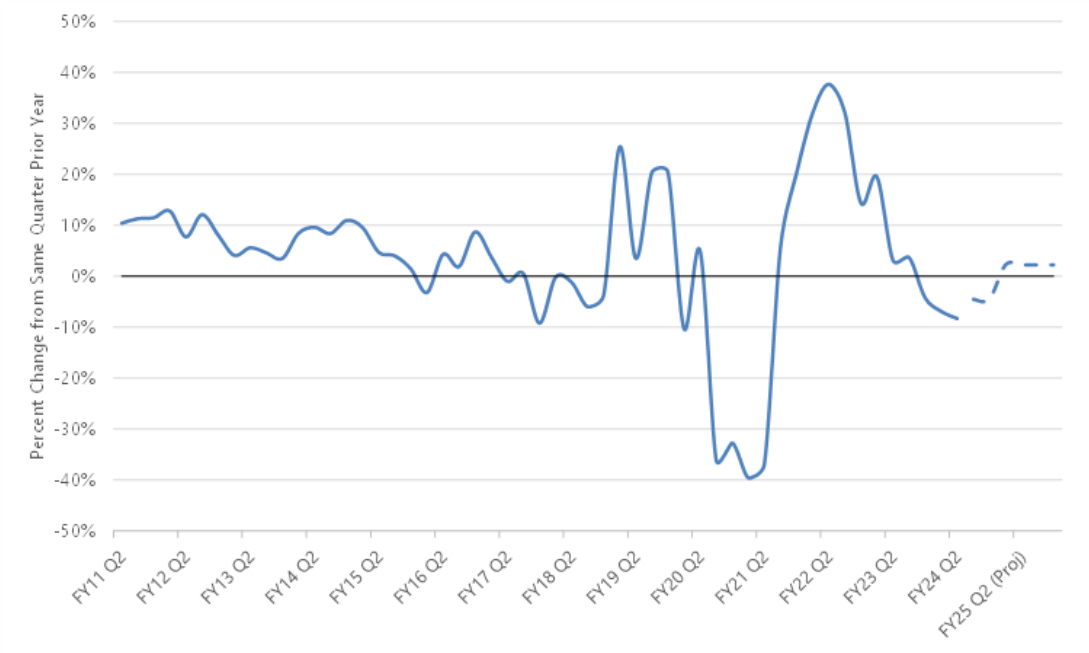
5. Sales Tax

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 closures, rebounded quickly in FY 2021-22, then tapered off in FY 2022-23, followed by an expected decrease in FY 2023-24. The budget assumes sales tax revenues will increase in both FY 2024-25 and FY 2025-26, returning to near pre-pandemic levels by FY 2027-28. The growth in FY 2024-25 is largely due to our expectation that the number

of in-commuters and residents has stabilized, that spending on tangible (and taxable) goods has returned to lower levels from its pandemic-induced heights and been replaced with spending on (nontaxable) services, and that, while gas prices have fallen in the past year, discretionary income is still constrained given inflation. Exhibit 1-6 below shows the actual and projected rates of change in the budget.

Exhibit 1-6. Actual and Projected Change in Sales Tax Revenues for San Francisco, FY 2011-12 to FY 2025-26



6. Hotel Tax

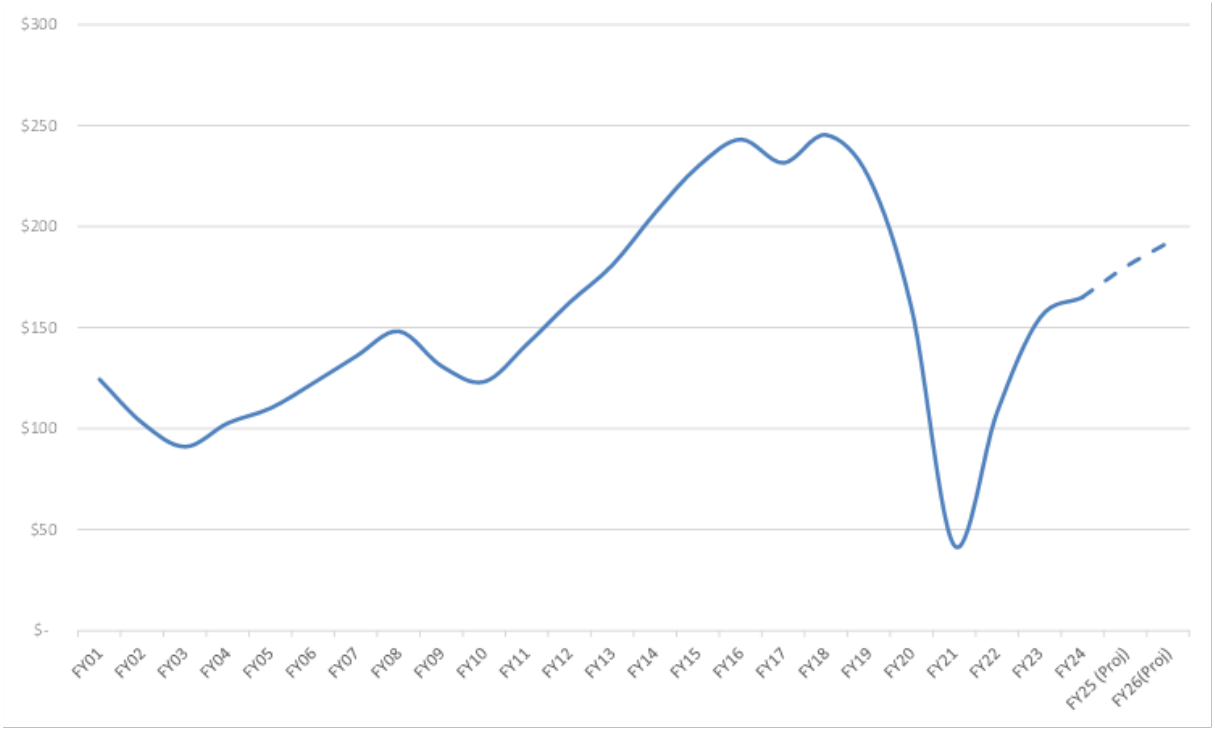
The FY 2024-25 General Fund share of hotel tax revenue is budgeted at $285.2 million, which is $17.7 million, or 5.9 percent, less than what was budgeted in FY 2023-24. FY 2025-26 revenue is budgeted at $315.8 million, an increase of $30.6 million, or 10.7 percent, from the proposed FY 2024-25 budget. As of the March Update to the Five-Year Financial Plan, hotel tax revenues are projected to improve year over year but will not reach pre-pandemic levels until after the plan period.

Hotel tax is highly correlated with the hotel industry indicator revenue per available room (RevPAR), which is the combined effect of occupancy and average daily room rates. RevPAR in the first three quarters of FY 2023-24 averaged $158.25, an increase of 1.7% versus the same period in FY 2022-23, 22.9% lower than 2019.

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 Bay Area residents are flying out of SFO than visitors coming into SFO for leisure and work. As of March 2024, domestic and international enplanements in FY 2023-24 to date were 11.8% greater than FY 2022-23, though still 10.3% below FY 2018-19. Current domestic seat capacity is 18.5% lower and international seat capacity is 3.7% 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.

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 FY 2022-23, a total of 33 conferences with over 286,000 attendees took place in Moscone Center. This is compared to 23 events with over 126,000 in FY 2021-22 and 54 events with over 723,000 attendees in FY 2018-19. In the last three quarters of FY 2023-24, San Francisco hosted 28 conferences with over 320,000 attendees; for the remainder of the fiscal year, 10 conferences with over 102,500 attendees are anticipated for a projected total of 38 conferences and 423,000 attendees.

Exhibit 1-7. Average Annual Revenue Per Available Room (RevPAR)
FY 2000-01 to FY 2025-26



* Data from FY 2011-12 to FY 2017-18 from CBRE, FY 2018-19 to FY 2022-24 from SF Travel.

The difference between total and General Fund hotel tax is primarily due to funding requirements set forth in November 2018 Proposition E, which allocated 1.5 percent of the 14 percent hotel tax rate (or approximately 10.7 percent of the total hotel tax revenue) to arts programs outside of the General Fund. Due to the improvement in hotel tax revenues, these allocations are budgeted at $35.8 million in FY 2024-25 and $39.3 million in FY 2025-26, a level that meets the Proposition E allocation level and does not require General Fund backfill.

7. Utility Users Tax

Utility user tax revenue is budgeted at $110.7 million in FY 2024-25, which is $0.7 million (0.6 percent) lower than what was budgeted in FY 2023-24. The reduction is due to a lower of overall utility tax collections in the current year. FY 2025-26 revenue is budgeted at $111.8 million, which is $1.1 million (1.0 percent) higher than the proposed FY 2024-25 budget.

8. Parking Tax

Parking tax revenue is budgeted at $86.9 million in FY 2024-25, which is $2.8 million (3.3 percent) more than what was budgeted in FY 2023-24. FY 2025-26 revenue is budgeted at $88.8 million, which is $1.9 million (2.2 percent) higher than the proposed FY 2024-25 budget. As employees have returned to the office and tourism in the City has rebounded, parking tax revenue has increased. Although high levels of remote work are expected to persist, those making the commute have shifted more of their trips from public transit to automobile, which supports parking tax revenue. The budgeted amount for FY 2024-25 is approximately at pre-pandemic levels. Parking tax revenues are deposited into the General Fund, from which an amount equivalent to 80 percent is transferred to the Municipal Transportation Agency for public transit as mandated by Charter Section 8A.105.

9. Real Property Transfer Tax

Real property transfer tax (RPTT) revenue is budgeted at $218.9 million in FY 2024-25, which is $3.1 million (1.4 percent) less than the FY 2023-24 budget. In FY 2025-26, RPTT revenue is budgeted at $267.6 million, an increase of $48.7 million (22.3 percent) above the proposed FY 2024-25 budget. The effect of November 2020 Proposition I is estimated to be $57.1 million and $71.3 million in FY 2024-25 and FY 2025-26, respectively or approximately $45.7 million and $57.0 million after baselines.

Since the beginning of the COVID-19 pandemic in spring 2020, businesses in office-using sectors have largely adopted remote and hybrid work practices, resulting in persistently high office vacancies, 32.4% as of March 2024. This dynamic is expected to decrease commercial real estate values. Exacerbating this structural change in where and how people work, is the elevated interest rate environment, which increases the cost of borrowing and dampens real estate investment. Additional factors include credit availability, borrowing costs, foreign capital flows, and the relative attractiveness of San Francisco real estate compared to other investment options.

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 activity is expected to drop from FY 2022-23 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.

Exhibit 1-8 shows unadjusted revenue collections beginning in FY 2000-01. As the City's most volatile revenue source, collections can see large year-over-year changes that have exceeded 70 percent in some instances. The volatility is seen with month-to-month revenue as well: in the past ten years, the lowest monthly revenue total was in February 2021 ($7.1 million) and the highest was in September 2021 ($95.7 million). The main factors creating volatility are sales of high-value properties, availability of financing, and the relative attractiveness of San Francisco real estate compared to global investment options, all of which track well with economic cycles, as well as voter-approved rate changes, which occurred in 2008, 2010, 2016 and 2021.

Exhibit 1-8. Historical Real Property Transfer Tax Revenue ($ millions), FY 2000-01 through FY 2025-26

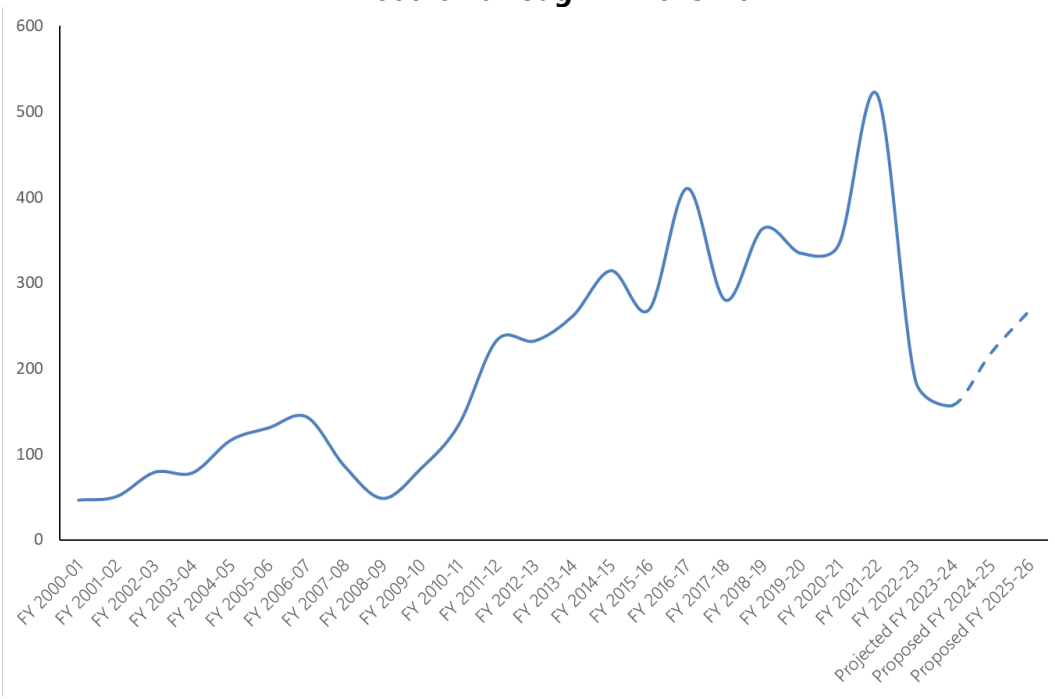
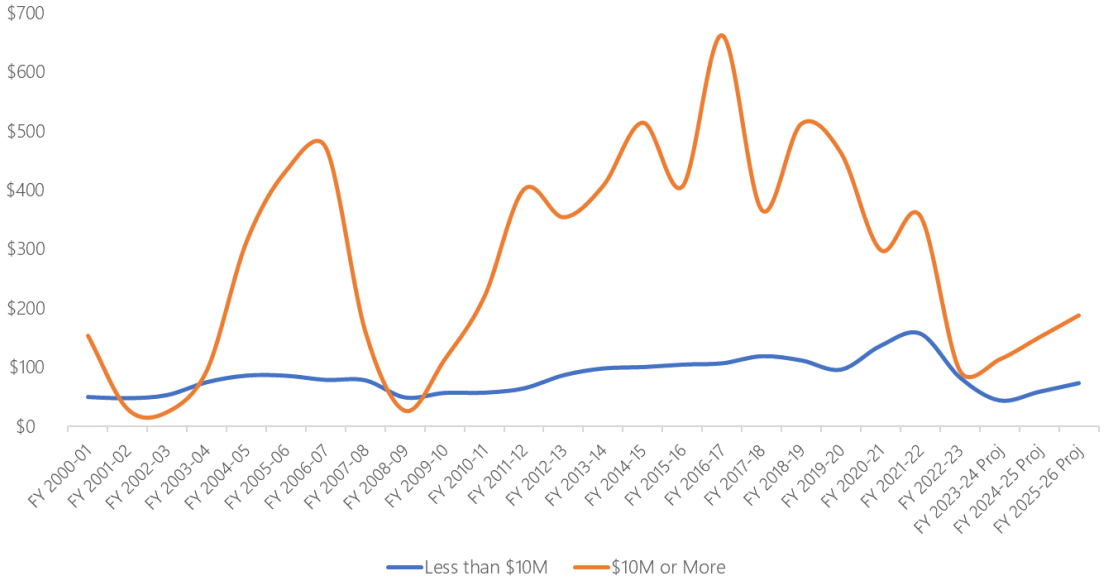


Exhibit 1-9 shows historical RPTT revenue by transaction size after being adjusted to reflect rate changes from Prop W (November 2016), Prop N (November 2010), Prop N (November 2008), and Prop I (November 2020) and demonstrates how RPTT is driven by the sale of high-value (largely commercial) properties over $10 million. The exhibit shows the drastic reduction in transfer tax in the current fiscal year, as high interest rates and the lack of large transactions have resulted in a dramatic decline in tax receipts.

Exhibit 1-9. Real Property Transfer Tax Rate-Adjusted Revenue by Transaction Size, FY 2000-01 through FY 2025-26 Projected ($ millions)



Deposits to the Budget Stabilization Reserve are funded with a portion of volatile revenues, including 75 percent of RPTT revenue in excess of the prior five-year average adjusted for any rate increases during the period. No deposits are expected during FY 2024-25 or FY 2025-26 as RPTT revenue is projected to be below the prior five-year average. See Appendix 2 for more detail on the Budget Stabilization Reserve.

10. Stadium Admissions Tax

Stadium admissions tax revenue is budgeted at $7.4 million in FY 2024-25 and FY 2025-26, $1.7 million (18.9 percent) less than the FY 2023-24 budget. The decrease is due to lower-than-expected attendance at stadium events in FY 2023-24. The budget assumes that attendance at events, and thus revenue, will remain at levels observed in FY 2023-24.

11. Cannabis Tax

No Cannabis tax revenue is budgeted in FY 2024-25 and FY 2025-26. In November 2018, voters approved a new gross receipts tax (Proposition D) of 1 percent to 5 percent on cannabis businesses and allowed the City to tax businesses that do not have a physical presence in the city. The excise tax on cannabis was initially set to take effect on January 1, 2021. However, in November 2020, the Mayor and Board of Supervisors delayed the imposition of the tax to January 1, 2022, and increased the exemption thresholds. In December 2021, the Mayor and Board of Supervisors delayed the imposition of the tax for another year, to January 1, 2023. In December 2022, the Mayor and Board of Supervisors further delayed the imposition of the local cannabis excise tax by three more years, from January 1, 2023, to January 1, 2026. The first collection of cash and recognition of revenue will occur in FY 2026-27.

12. Overpaid Executive Tax

The Overpaid Executive Tax is budgeted at $140 million in both FY 2024-25 and FY 2025-26, $40 million (40.0 percent) more than the FY 2023-24 budget due to strong collections in FY 2023-24. OET first took effect in 2022, with the entirety of 2022 and two 2023 prepayments recorded in FY 2022-23 for a total of $206.0 million. Subsequent fiscal years represent only four quarters (or one tax year) of payments.

The Overpaid Executive Tax is a gross receipts-based tax where the rate for a business is determined by the ratio of the total compensation of the highest paid managerial employee to the median compensation paid to the business' employees in the City. Revenue from this tax is expected to be volatile due to the narrow base of expected payers, annual fluctuations in the value and form of executive compensation, and the risk of tax avoidance. Revenue in 2023 fell 19 percent from the prior year. In tax year 2023, the top five payers owed 48 percent of the total tax. Estimates based on prior years' activity may not be predictive of future revenues.

13. Sugar Sweetened Beverage Tax

Sugar Sweetened Beverage Tax revenue is budgeted at $12.7 million in each fiscal year, FY 2024-25 and FY 2025-26, $1.0 million (7.6 percent) less than the FY 2023-24 budget. The City's one cent per ounce tax on sugar sweetened beverages became effective January 1, 2018. Pandemic restrictions on restaurant operations reduced revenue collections in FY 2020-21. The City has experienced a gradual recovery of sugar-sweetened beverage tax revenue through FY 2022-23 and expects the source to plateau in the current and budget years.

14. Access Line Tax

FY 2024-25 access line tax revenue is budgeted at $53.7 million, or $1.9 million (3.4 percent) lower than the FY 2023-24 budget due to a slow-down in current year receipts. FY 2025-26 revenue is budgeted at $55.1 million, or $1.4 million (2.5 percent) higher than the proposed FY 2024-25 budget. Budgets in both years incorporate inflationary increases of 2.6 percent to the access line tax rate as described in Business and Tax Regulations Code Section 784 (File 240619).

15. Interest & Investment Income

Interest and investment income for both FY 2024-25 and FY 2025-26 is budgeted at $146.7 million, an increase of $25.6 million (21.2 percent) from the FY 2023-24 budget. Since March 2022, the Federal Reserve has made eleven consecutive interest rate hikes to combat inflation and has not made any changes since last July. The budget assumes earned income yield of approximately 3.5 percent in both years. The budget also assumes additional interest earnings of $3.5 million and $3.7 million in FY 2024-25 and FY 2025-26, respectively, from the allocation of projected negative interest earnings from the General Fund to other funds related to the General Fund's annual prepayment of citywide employee retirement contribution costs.

16. Intergovernmental – Federal

Federal support in the General Fund is budgeted at $436.6 million for FY 2024-25, which represents a decrease of $72.5 million (14.2 percent) from the FY 2023-24 budget. FY 2025-26 revenue is budgeted at $518.5 million, which is $81.9 million (18.8 percent) more than the proposed FY 2024-25 budget. Changes in federal revenue are largely driven by Federal Emergency Management Agency (FEMA) reimbursements for COVID-related expenditures. FEMA reimbursements are budgeted at $80.0 million in FY 2024-25, which is $90.0 million (52.9 percent) less than FY 2023-24 original budget. In FY 2025-26, FEMA reimbursements are budgeted at $155.7 million, which is $75.7 million (94.6 percent) more 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.

17. Intergovernmental – State – Public Safety Sales Tax

Public safety sales tax revenue is budgeted at $99.6 million in FY 2024-25, a decrease of $0.9 million (0.9 percent) from the FY 2023-24 budget. FY 2025-26 revenue is budgeted at $102.3 million, which is $2.8 million (2.8 percent) greater than the proposed FY 2024-25 budget. Public safety sales tax revenue is based on two factors: statewide sales tax revenue and the County's portion of statewide sales tax in the most recent calendar year. The County allocation factor is anticipated to slightly decrease in FY 2024-25 and increase in FY 2025-26. Although San Francisco County sales tax revenues lagged statewide revenues post-pandemic, San Francisco's performance has marginally improved, shown in the slight changes in the County's allocation factor. Overall statewide sales tax is also anticipated to grow, though at a significantly slower pace than prior periods.

18. Intergovernmental – State – 1991 Health & Welfare Realignment

In FY 2024-25, the General Fund share of 1991 realignment revenue is budgeted at $283.6 million, or $2.0 million (0.7 percent) more than the FY 2023-24 budget. The FY 2025-26 revenue is budgeted at $290.5 million, which is $6.8 million (2.4 percent) more than the proposed FY 2024-25 budget. The increases are due to anticipated growth in statewide sales tax, resulting in growth in revenues for both FY 2024-25 and FY 2025-26.

19. Intergovernmental – State – Public Safety Realignment

Public Safety Realignment (AB 109), enacted in early 2011, transfers responsibility for supervising certain kinds of felony offenders and state prison parolees from state prisons and parole agents to county jails and probation officers. This revenue is budgeted at $54.0 million in FY 2024-25, a $3.6 million (7.1 percent) increase from the FY 2023-24 budget. The FY 2025-26 proposed budget is $55.4 million, a $1.3 million (2.5 percent) increase from the proposed FY 2024-25 budget. Similar to 1991 Health and Welfare Realignment, the budget period increases are due to anticipated growth in statewide sales tax.

20. Charges for Services

Fee revenue is budgeted at $324.1 million in FY 2024-25, an increase of $77.4 million (31.4 percent) from the FY 2023-23 budget. In FY 2025-26, charges for services revenue are budgeted at $326.5 million, an increase of $2.4 million (0.7 percent) from FY 2024-25 budget. The increase is primarily due to a change in where revenue is reported. Because the Department of Public Health's Behavioral Health Services is moving onto the department's electronic health record system, Medi-Cal mental health billing, which was formerly budgeted and recorded as part of Short-Doyle Medi-Cal state revenue, is shifting to charges for services revenue.

Additionally, many fee budgets are authorized to be adjusted for inflation without further approval by the Board of Supervisors, increasing by 3.67 percent in FY 2024-25 based on information published by the U.S. Bureau of Labor Statistics in January 2024. The Controller's Office forecasts a 3.01 percent increase in the CPI for FY 2025-26. There are also several new and modified fees that have been introduced this fiscal year or as part of budget trailing legislation, including adjustments to Recreation and Park's marina and tennis fees, Assessor-Recorder fees, various Building Inspection fees, Public Works street permit and subdivision fees, County Clerk fees, Board of Appeals surcharge fees, Public Health retail food permit fees, and public nuisance fees. The proposed budget assumes these fees are adopted by the Mayor and Board of Supervisors.

21. Other Revenues

Other Revenues are budgeted at $18.0 million in FY 2024-25, an increase of $0.5 million (2.8 percent) from the FY 2024-25 budget. In FY 2025-26, other revenues are budgeted at $27.8 million, an increase of $9.7 million (54.1 percent) from the FY 2024-25 proposed budget. The increase in FY 2024-25 is largely driven by a one-time increase in unclaimed funds for the City. The increase in FY 2025-26 is largely due to the planned sale of land for $10.0 million.

22. Operating Transfers In

Transfers-in to the General Fund are budgeted at $206.9 million in FY 2024-25, a decrease of $4.4 million (2.1 percent) from the FY 2023-24 budget. In FY 2025-26, transfers-in are budgeted at $203.9 million, a decrease of 3.0 million (1.4 percent) from the FY 2024-25 proposed budget. The transfers-in include increased Airport concessions revenue, as the City's travel and tourism industry continues to recover from the COVID-19 pandemic; a small reduction to the required 15 percent transfer of commercial rents tax to the General Fund, reflecting weakness in this tax; and a one-time repayment to the General Fund from the Public Utilities Commission for the acquisition of utility assets.

Appendix 2. General Fund Reserve Uses and Deposits

The Mayor's proposed budget includes the use of $75.3 million and $62.8 million from non-operating reserves in FY 2024-25 and FY 2025-26, respectively. The Mayor's proposed budget also includes $14.6 million and $22.6 million in deposits to the General reserve in FY 2024-25 and FY 2025-26, respectively.

Exhibit 2-1. Proposed General Fund Reserve Uses and Deposits ($ millions)

	FY 2023-24	FY 2024-25			FY 2025-26			
	Projected Balance	Deposit	Use	Projected Balance	Deposit	Use	Projected Balance	Note
General Reserve	**$ 128.1**	**$ 14.6**	**-**	**$ 142.7**	**$ 22.6**	**-**	**$ 165.3**	1
Rainy Day Economic Stabilization City Reserve	114.5	-	-	114.5	-	-	114.5	2
Budget Stabilization Reserve	275.2	-	-	275.2	-	-	275.2	3
Economic Stabilization Reserves	**389.7**	**-**	**-**	**389.7**	**-**	**-**	**389.7**	
Percent of General Fund Revenues	***6.2%***			***6.1%***			***5.9%***	
Budget Stabilization One Time Reserve	54.8	-	-	54.8	-	(54.8)	-	3
Rainy Day Economic Stabilization SFUSD Reserve	1.0	-	-	1.0	-	-	1.0	2
Federal and State Emergency Grant Disallowance Reserve	81.3	-	(38.2)	43.1	-	-	43.1	4
Fiscal Cliff Reserve	130.3	-	-	130.3	-	-	130.3	5
Business Tax Stabilization Reserve	29.5	-	(29.5)	-	-	-	-	6
Public Health Revenue Management Reserve	130.3	-	-	130.3	-	-	130.3	7
Free City College Reserve	7.5	8.0	(7.5)	8.0	-	(8.0)	-	8
Other Reserves	**434.7**	**8.0**	**(75.3)**	**367.4**	**-**	**(62.8)**	**304.6**	
Litigation Reserve	-	11.0	(11.0)	-	11.0	(11.0)	-	9
Technical Adjustment Reserve	-	5.0	(5.0)	-	5.0	(5.0)	-	10
Salary and Benefits Reserve	-	20.5	(20.5)	-	21.5	(21.5)	-	11
Annual Operating Reserves	**-**	**36.5**	**(36.5)**	**-**	**37.5**	**(37.5)**	**-**	
TOTAL, General Fund Reserves	**952.5**	**53.6**	**(107.1)**	**899.0**	**62.7**	**(103.4)**	**858.3**	

NOTES

1. General Reserve

The General Reserve, established in Administrative Code Section 10.60, is intended to address revenue and expenditure issues not anticipated during budget development, and is typically used to fund supplemental appropriations or to offset significant revenue losses following the adoption of the budget.

The Administrative Code required the General Reserve to increase to 3.0 percent of General Fund revenue by FY 2020-21, with unused General Reserve carried forward from the prior year into the new budget year. However, in years when the City withdraws from the Rainy Day reserves, as it did in FY 2020-21 and FY 2021-22, the required balance of the General Reserve is reset to 1.5 percent of General Fund revenue, growing to 3.0 percent of General Fund revenues in 0.25 percent annual increments thereafter. In FY 2024-25, the General Reserve required funding level is 2.25 percent of General Fund revenue, growing to 2.5 percent in FY 2025-26. The deposit amounts are $14.6 million and $22.6 million for FY 2024-25 and FY 2025-26, respectively, given budgeted revenue levels and replenishment of current year withdrawals.

2. Rainy Day Reserves

The Rainy Day Reserve is established in Charter Section 9.113.5 and is funded by excess revenue growth during periods of economic expansion. During a recession, the maximum allowable withdrawal from the City's Rainy Day Economic Stabilization Reserve is 50 percent of the balance in each year. Rainy Day Reserve balances are comprised of three separate reserves: City Rainy Day Economic Stabilization Reserve, SFUSD Rainy Day Economic Stabilization Reserve, and the City's Rainy Day One-Time Reserve.

The City is ineligible to make withdrawals from the Rainy Day funds in either budget year, and no deposits are projected. As a result, the proposed budget maintains balances in the City Rainy Day Reserve of $114.5 million, $0 in the City Rainy Day One-Time Reserve, and $1.0 million in the SFUSD's Rainy Day Economic Stabilization Reserve.

3. Budget Stabilization Reserve

Established by Administrative Code Section 10.60(c), the Budget Stabilization Reserve augments the Rainy Day Reserve. These two reserves are available to support the City's budget in years when revenues decline. The Budget Stabilization Reserve is funded by 75 percent of three volatile sources: real property transfer tax revenue adjusted for rate increases, ending unassigned fund balance, and certain asset sales. The City is ineligible to make withdrawals and not projected to make deposits to this reserve in either budget year. As a result, the Mayor's proposed budget maintains a balance of $275.2 million.

When the combined balance of the Budget Stabilization Reserve and Rainy Day Reserve exceeds 10 percent of General Fund revenues, the excess is deposited in the Budget Stabilization One-Time Reserve. While the $54.8 million balance of this reserve was budgeted in FY 2022-23, stronger than anticipated performance through year-end meant the reserve was ultimately not needed. The entire balance of this reserve is budgeted in FY 2025-26.

4. Federal and State Emergency Grant Disallowance Reserve

Section 32 of the administrative provisions of the FY 2021-22 Annual Appropriations Ordinance established a Federal and State Emergency Grant Disallowance Reserve for the purpose of managing revenue shortfalls related to reimbursement disallowances from the Federal Emergency Management Agency (FEMA) and other state and federal agencies. The Mayor's proposed budget uses $38.2 million of this reserve in FY 2024-25, resulting in an ending balance of $43.1 million. The Governor's May Revised budget proposed to increase the amount of Educational Revenue Augmentation Fund (ERAF) sent to school districts to distribute to charter schools, effective FY 2025-26. This would decrease the City's excess ERAF revenues by $43 million annually from what is currently assumed in the second year of the budget. The balance of this reserve would offset that risk exactly for a single fiscal year. There is additional eligibility and audit risk with FEMA reimbursements for COVID response costs, which are projected to total $572.3 million across all years, of which FEMA has obligated $223.4 million and paid $219.0 million to date. Depleting the reserve to cover any excess ERAF shortfall would reduce the City's ability to address FEMA and other federal and state revenue risks.

5. Fiscal Cliff Reserve

Section 32.1 of the administrative provisions of the FY 2021-22 Annual Appropriations Ordinance established a 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 FY 2021-22 and FY 2022-23 budget. The Mayor's FY 2024-25 and FY 2025-26 proposed budget amends this reserve to include managing

business tax revenue shortfalls as an additional eligible use. The Mayor's proposed budget does not withdraw from this reserve, maintaining its FY 2023-24 balance of $130.2 during the two budget years.

6. Business Tax Stabilization Reserve

The Business Tax Stabilization Reserve was created in Section 35 of the administrative provisions of the FY 2020-21 Annual Appropriations Ordinance to equalize the benefit of large one-time advance repayments associated with Commercial Rent Tax (June 2018 Proposition C) and Homeless Gross Receipts Tax (November 2018 Proposition C) The proposed budget spends $29.5 million, the remaining reserve, in FY 2024-25.

7. Public Health Revenue Management Reserve

The Public Health Management Reserve is authorized under Section 12.6 of the administrative provisions of the FY 2013-14 Annual Appropriation Ordinance, authorizing the Controller to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions of audit adjustments associated with the Affordable Care Act and funding allocations for indigent health services. This provision was adopted by the Board of Supervisors to smooth volatile state and federal revenues that can lead to large variances between budgeted and actual amounts due to unpredictable timing of payments, major changes in projected allocations, and delays in final audit settlements.

In July 2022, the Department of Public Health established a methodology for setting a maximum reserve level, as well as specific deposit and withdrawal rules. The FY 2023-24 ending balance of the reserve is projected to be the maximum allowable level of $130.3 million, as reported in the Nine-Month Report. Due to the increase in budgeted Medi-Cal and patient revenues in the Mayor's FY 2024-25 and FY 2025-26 proposed budget, the maximum reserve level is expected to grow. There are no anticipated deposits to or withdrawals from this reserve assumed in the budget.

8. Free City College Reserve

The Free City College Reserve was authorized by Administrative Code Section 10.100-288 in November 2016 to provide a degree of funding stability to the Free City College Program. The initial deposit of $1.0 million was made in FY 2017-18. By the end of FY 2018-19, the ending balance of this reserve was $2.0 million. In September 2019, Ordinance 175-19 revised the funding mechanism for this reserve. From FY 2019-20 to 2022-23, any unspent funds for the Free City College Program for that year shall be deposited in the reserve. From FY 2023-24 to FY 2028-29, 50 percent of unspent funds shall be deposited in the reserve. This reserve was depleted at the beginning of FY 2023-24. A deposit of $7.5 million and $8.0 million in FY 2023-24 and FY 2024-25, respectively, is anticipated for the completion school year 2021-22 and school year 2022-23 audits. These reserves are spent in the subsequent year.

9. Litigation Reserve

The Mayor's proposed budget includes $11.0 million for the litigation reserve in each budget year. The reserve provides funding for judgments and claims paid out during the budget period based on historical experience and consistent with the level adopted in the Five-Year Financial Plan. The City also maintains a separate reserve funded from prior year appropriations for large cases pending against the City.

10. Reserve for Technical Adjustments

Reserves of $5.0 million in each budget year allow for technical adjustments during the budget review process. The Mayor's Office will inform the Budget and Finance Committee prior to the final Committee vote on the budget as to the amount required for technical adjustments up to that point and any balance that may be available for other uses.

11. Salary & Benefits Reserve

The Mayor's proposed budget includes $20.5 million and $21.5 million in FY 2024-25 and 2025-26, respectively, to cover costs of adopted MOUs with labor organizations that were not directly tied to job class rates in departmental budgets, as well as other salaries and benefits-related costs not budgeted elsewhere.

Appendix 3. Nonrecurring Revenue Policy

The use of one-time or nonrecurring sources to support ongoing operations creates a future budget shortfall, requiring expenditures to be reduced or replacement resources identified. In December 2011, the Board approved a Nonrecurring Revenue Policy, codified in Administrative Code Section 10.61, which requires selected nonrecurring revenues to be used only for identified nonrecurring expenditures. The Controller is required to certify compliance with this policy. The selected revenues include:

- General Fund prior year-end unassigned fund balance, before reserve deposits, above the prior five-year average;
- The General Fund share of revenues from prepayments provided under long-term leases, concessions, or contracts after accounting for any Charter-mandated revenue transfers, set-asides, or deposits to reserves;
- Otherwise unrestricted revenues from legal judgments and settlements; and
- Otherwise unrestricted revenues from the sale of land or other fixed assets.

Controller's Certification

General Fund prior year-end unassigned fund balance is budgeted at $225.9 million for FY 2024-25 and $219.6 million for FY 2025-26 for a total of $445.4 million in the two budget years. This amount is $24.5 million over the prior five-year (FY 2018-19 through FY 2022-23) average of year-end fund balance of $420.9 million. As shown in Exhibit 3-1, the budget contains $172.6 million of budgeted nonrecurring sources and $200.5 million nonrecurring expenditures. Therefore, the Controller's Office certifies compliance with the policy.

Exhibit 3-1. General Fund Nonrecurring Sources & Uses ($ millions)

One-Time Sources	FY 2024-25 Proposed	FY 2025-26 Proposed	Total
General Fund PY Unassigned Fund Balance in Excess of Five Year Average	24.5	-	24.5
Prior Year Reserves			
Federal and State Emergency Revenue Reserve	38.3	-	38.3
Business Tax Stabilization Reserve	29.5	-	29.5
Budget Stabilization Reserve, One-Time	-	54.8	54.8
Free City College Reserve	7.5	8.0	15.5
Sale of Land	-	10.0	10.0
Total One-Time Sources	**$ 99.8**	**$ 72.8**	**$ 172.6**
One-Time Uses			
Capital	79.8	58.2	138.0
Information Technology	25.1	24.8	49.9
Equipment	7.4	5.1	12.6
Total One-Time Uses	**$ 112.4**	**$ 88.1**	**$ 200.5**

Appendix 4. Baselines & Mandated Funding Requirements

Voter-approved levels of funding are summarized below in Exhibit 4-1.

Exhibit 4-1. Baselines & Mandated Funding Requirements ($ millions)

	FY2023-24 Original Budget	FY2024-25 Proposed Budget	FY2025-26 Proposed Budget	Note
General Fund Aggregate Discretionary Revenue (ADR)	***$ 4,497.8***	***$ 4,532.2***	***$ 4,688.8***	
Financial Baselines				
Municipal Transportation Agency (MTA)				
MTA - Municipal Railway Baseline (Central Subway Included)	317.9	320.3	331.4	
MTA - Parking & Traffic Baseline	112.9	113.6	117.6	
MTA - Population Adjustment	82.8	74.5	75.4	
MTA - 80% Parking Tax In-Lieu	67.4	69.5	71.0	
Subtotal Municipal Transportation Agency	**$ 581.0**	**$ 577.9**	**$ 595.3**	1
Library Preservation Fund				
Library - Baseline	102.8	103.6	107.2	2
Library - Property Tax: $0.025 per $100 Net Assessed Valuation (NAV)	79.5	79.3	79.6	3
Subtotal Library	**$ 182.3**	**$ 182.9**	**$ 186.8**	
Children's Services				
Children's Services Baseline - Requirement	*217.2*	*218.9*	*226.5*	4
Children's Services Baseline - Eligible Items Budgeted	218.7	220.4	232.7	
Transitional Aged Youth Baseline - Requirement	*26.1*	*26.3*	*27.2*	5
Transitional Aged Youth Baseline - Eligible Items Budgeted	37.6	36.9	39.3	
Early Care and Education Baseline Requirement (June 2018 Prop C) *	*73.2*	*77.2*	*80.1*	6
Early Care and Education - Eligible Items Budgeted	74.0	77.2	80.1	
Public Education Services Baseline	13.0	13.1	13.6	7
Children and Youth Fund Property Tax Set-Aside: $0.0375-0.4 per $100 NAV	127.2	126.9	127.4	3
Public Education Enrichment Fund	*137.5*	*138.5*	*143.3*	8
1/3 Annual Contribution to Preschool for All	45.8	46.2	47.8	
2/3 Annual Contribution to SF Unified School District	91.6	92.4	95.6	
Student Success Fund (SFUSD)	11.0	35.0	45.0	9
Subtotal Childrens Services	**619.0**	**648.1**	**681.5**	
Recreation and Parks				
Open Space Property Tax Set-Aside: $0.025 per $100 NAV	79.5	79.3	79.6	3
Recreation & Parks Baseline - Requirement	82.2	85.2	88.2	10
Recreation & Parks Baseline - Budgeted	87.9	88.0	90.2	
Subtotal Recreation and Parks	**167.5**	**167.4**	**169.8**	
Other Financial Baselines				
Housing Trust Fund Requirement	*44.5*	*47.3*	*49.0*	
Housing Trust Fund - Budgeted	44.5	47.3	49.0	11
Dignity Fund	56.1	59.1	62.1	12
Street Tree Maintenance Fund *	22.9	23.0	23.8	13
Municipal Symphony Baseline: $0.00125 per $100 NAV	4.3	4.4	4.5	14
City Services Auditor: 0.2% of Citywide Budget	26.0	28.1	27.4	15
Our City, Our Home Baseline Requirement (Nov 2018 Prop C)	*215.0*	*215.0*	*215.0*	
Our City, Our Home Baseline Eligible Sepnding - Budgeted	*391.1*	*423.2*	*415.3*	16
Subtotal Other Financial Baselines	**544.8**	**585.1**	**582.0**	
Total Financial Baselines	**$ 2,094.6**	**$ 2,161.3**	**$ 2,215.4**	

* There is no growth in the baseline funding requirement for Early Care and Education Baseline and Street Tree Maintenance programs for FY 2023-24 and FY 2024-25 as the deficit trigger has been met for two years in a row based on the projected deficit in the Joint Report March Update.

NOTES

1. Municipal Transportation Agency (MTA) Baselines

Charter section 8A.105 established a Municipal Transportation Fund to provide a predictable, stable and adequate level of funding for the MTA. Consistent with the Charter, in FY 2000-01 a base amount of funding was established. Charter subsection (c) (1) requires the Controller's Office to adjust the base amount from year to year by the percent increase or decrease in General Fund Aggregate Discretionary Revenues (ADR). This baseline is required to be adjusted for significant service increases. Beginning in FY 2021-22, the MTA baseline increased due to operating costs associated with the opening of the Central Subway.

Beginning in FY 2002-03, this Charter section also established a minimum level of funding (required baseline) for the Parking and Traffic Commission based upon FY 2001-02 appropriations. November 2014 Proposition B, requires that in addition to adjusting annually for the change in ADR, these baseline amounts be increased for 10 years of population growth in the City in FY 2015-16 and annual population growth thereafter. Additionally, 80 percent of parking tax revenue is allocated to the MTA.

In total, the Mayor's proposed budget includes funding for theses MTA baselines at the required levels of $577.9 million in FY 2024-25 and $595.3 million in FY 2025-26.

2. Library Baseline

Charter Section 16.109 established a Library Preservation Fund to provide library services and to construct, maintain, and operate library facilities. Consistent with the Charter, in FY 2006-07 a base amount of funding was established, which is adjusted annually by the percent increase or decrease in ADR. The Library Preservation Fund was renewed by voters in November 2022. Based on revenue in the Mayor's proposed budget, the Library Baseline requirements of $103.6 million in FY 2024-25 and $107.2 million in FY 2025-26 are met. The March Update to the Five-Year Financial Plan forecasted a FY 2023-24 deficit of $235.9 million, below the $300.0 million threshold that would have paused growth in this baseline.

3. Property Tax-Related Set-Asides

Charter Sections 16.108, 16.109, and 16.107 mandate set-asides of property revenues for the Children and Youth Fund, the Library Preservation Fund, and the Open Space Fund, respectively. The Children and Youth Fund receives an allocation of $0.0400 for each $100 valuation of taxable property. The Library Preservation Fund and the Open Space Fund receive allocations of $0.025 for each $100 valuation of taxable property. The Mayor's proposed budget includes required funding of $126.9 million in FY 2024-25 and $127.4 million in FY 2025-26 for the Children and Youth Fund, and $79.3 million and $79.6 million in FY 2024-25 and FY 2025-26, respectively, for both the Library Preservation Fund and Open Space Fund.

4. Children's Baseline

Charter Section 16.108 established a Children and Youth Services baseline. Consistent with the Charter, in FY 2000-01 a base amount of funding was established, which is adjusted annually by the percent increase or decrease in ADR. Proposition C, approved by voters in November 2014, amended the Charter to exclude medical health services as an eligible service. As a result, and as part of establishing the Disconnected Transitional-Aged Youth Baseline, the Controller reviewed City appropriations included in the fund and excluded medical health services and other expenditures now mandated by state law. The Controller then recalculated City appropriations as a percentage of ADR to arrive at an adjusted baseline rate. The required

Children's baselines for FY 2024-25 and FY 2025-26 are $218.9 million and $226.5 million, respectively. The Mayor's proposed budget includes Children's Baseline appropriations of $220.4 million and $232.7 million, which exceed the minimum requirement by $1.5 million in FY 2024-25 and $6.2 million in FY 2025-26.

5. Disconnected Transitional-Aged Youth Baseline

November 2014 Proposition C amended Charter Section 16.108 to increase the Children's Baseline to include services for Disconnected Transitional-Aged Youth (TAY), known as the TAY Baseline. The Charter requires that the TAY Baseline be added to the Children's Baseline, however, it is tracked separately for reporting purposes. The TAY Baseline amount was established in FY 2013-14 and like the Children's Baseline, is adjusted annually by the percent increase or decrease in ADR. The required baselines for FY 2024-25 and FY 2025-26 are $26.3 million and $27.2 million, respectively. The Mayor's proposed budget includes TAY eligible baseline appropriations of $36.9 million and $39.3 million, which exceed the minimum requirement by $10.6 million in FY 2024-25 and $12.1 million in FY 2025-26.

6. Early Care and Education Baseline

The Commercial Rent Tax for Early Care and Education authorized by Proposition C in June 2018 established a requirement to maintain spending on early childhood care and education at FY 2017-18 budgeted levels, adjusted annually by the percent increase or decrease in ADR. The City may suspend growth in baseline funding when the City forecasts a budget deficit of $203.9 million or greater in FY 2024-25; thus, the FY 2024-25 baseline is frozen for two years in a row at FY 2022-23 levels. Absent the suspension of growth, the baseline requirement would have been $95.3 million in FY 2024-25 and $97.0 million in FY 2025-26. However, an ordinance was submitted as part of trailing legislation to modify the baseline funding requirements for early care and education programs in FY 2024-25 through FY 2027-28 to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax as a credit toward the baseline amount. The credited amount is adjusted based on the latest projected interest revenue. Currently, the authorized credit amount is up to $16.6 million for FY 2024-25, and up to $16.9 million for FY 2025-26 (a credit of $20.0 million was approved for FY 2023-24 via through ordinance 176-23). The adjusted baseline requirement is $77.2 million in FY 2024-25 and $80.1 million in FY 2025-26.

	FY2023-24 Original Budget	FY2024-25 Proposed Budget	FY2025-26 Proposed Budget
Original Baseline Requirement	$ 94.6	$ 95.3	$ 97.0
Adjusted Amount Due to Deficit Trigger	$ 93.8	$ 93.8	N/A
* Credit Against Requirement From Interest	$ (20.0)	$ (16.6)	$ (16.9)
Final Baseline Requirement Amount	$ 73.8	$ 77.2	$ 80.1

* Legislative amendment

The proposed budget appropriates $77.2 million in FY 2024-25 and $80.1 million in FY 2025-26 of baseline-eligible spending, the minimum requirement assuming passage of trailing legislation. See Appendix 5 for further discussion of the Babies and Families First Fund, which was established along with the Early Care and Education baseline.

7. Public Education Services Baseline

Charter Section 16.123-2 established a Public Education Enrichment Fund. Consistent with the Charter, in FY 2001-02 a base amount of funding was established, which is adjusted annually by the percent increase or decrease in ADR. The Mayor's proposed budget includes the required $13.1 million in FY 2024-25 and $13.6 million in FY 2025-26 for this baseline.

8. Public Education Enrichment Fund Annual Contribution

In addition to the Public Education Services Baseline, Charter Section 16.123-2 requires the City to support education initiatives with annual contributions equal to the City's total contribution in the prior year, adjusted for the change in ADR. The proposed budget includes $138.5 million and $143.3 million for the Public Education Enrichment Fund Annual Contribution in FY 2024-25 and FY 2025-26, respectively. One-third of the contribution supports the Preschool for All program at the Department of Early Childhood and two-thirds of the contribution supports programming at the San Francisco Unified School District.

9. Student Success Fund

Proposition G (November 2022) added Charter Section 16.131, which established a Student Success Fund to provide grants to the San Francisco Unified School District (SFUSD) and schools in the District to implement programs that improve academic achievement and social/emotional wellness. The measure requires an annual appropriation in a designated amount to the Fund for 15 years. The required contribution amounts of $35.0 million in FY 2024-25 and $45.0 million in FY 2025-26 are appropriated in the proposed budget.

10. Recreation & Parks Baseline

June 2016 Proposition B amended the Charter to require an annual contribution from the General Fund to the Recreation and Parks Department, increasing by $3.0 million per year for the next ten fiscal years, and then adjusted by changes in ADR. The City may suspend growth in baseline funding when the City forecasts a budget deficit exceeding an annually calculated threshold, which in FY 2024-25 is $266.6 million. The FY 2024-25 deficit reported in the March Update to the Joint Report was $235.9 million, below the threshold. The baseline requirement is $85.2 million and $88.2 million in FY 2024-25 and FY 2025-26, respectively. The Mayor's proposed budget includes General Fund appropriations of $88.0 million and $90.2 million, which exceed the minimum requirement by $2.9 million in FY 2024-25 and $2.0 million in FY 2025-26.

11. Housing Trust Fund

In 2012, voters established the Housing Trust Fund (Charter section 16.110), which requires an annual contribution from the General Fund to the Housing Trust Fund of $20.0 million beginning in FY 2013-14 and increasing annually by $2.8 million. In FY 2021-22, the budget funded the Housing Trust Fund at $60.0 million, $17.6 million more than the required amount. FY 2021-22 Administrative provision Section 11.25 of the Annual Appropriations Ordinance directs the Controller to credit the $17.6 million as an advance against required appropriations of the Housing Trust Fund, with a required annual repayment to the General Fund of $3.52 million beginning in FY 2023-24 for five years. This has the effect of lowering the required funding amount by $3.52 million in each year, from FY 2023-24 through FY 2027-28. The Mayor's proposed budget meets required funding levels of $47.3 million and $49.0 million in FY 2024-25 and FY 2025-26, respectively.

12. Dignity Fund

In November 2016, voters approved Proposition I, establishing the Dignity Fund to support programming for seniors and adults with disabilities. Charter section 16.128-3 establishes a baseline contribution from the General Fund to the Dignity Fund of $38.1 million beginning in FY 2016-17, increasing by $6.0 million in FY 2017-18 and by $3.0 million per year from FY 2018-19 through FY 2026-27. From FY 2027-28 and beyond, the baseline is adjusted by the percentage increase or decrease in ADR. The City may suspend growth in baseline funding when the City forecasts a budget deficit of $246.3 million or greater in FY 2024-25. The FY 2024-25 deficit reported in the March Update to the Joint Report was $235.9 million, below the threshold. The Mayor's proposed budget includes the required General Fund appropriations of $59.1 million and $62.1 million in FY 2024-25 and FY 2025-26, respectively.

13. Street Tree Maintenance Fund

In November 2016, voters approved Proposition E, establishing the Street Tree Maintenance Fund to maintain the City's street trees. Charter section 16.129 establishes a baseline contribution from the General Fund to the Street Tree Maintenance Fund of $19.0 million in FY 2017-18 and adjusted by the percentage increase or decrease in ADR every year thereafter. The City may suspend growth in baseline funding when the City forecasts a budget deficit of $203.9 million or greater in FY 2024-25. Because the FY 2024-25 deficit reported in the March Update to the Joint Report was $235.9 million, growth is suspended for two years in a row. FY 2024-25 baseline appropriations remain at FY 2022-23 levels of $23.0 million. The Mayor's proposed budget includes the required total funding of $23.0 million and $23.8 million in FY 2024-25 and FY 2025-26, respectively.

14. Municipal Symphony Baseline

Charter Section 16.106(1) mandates that the City provide an appropriation equivalent to 1/8 of $0.01 of each $100 of assessed valuation of property tax for the San Francisco Municipal Symphony Orchestra. Based on budgeted assumptions of assessed valuation, the required funding for the Municipal Symphony Baseline is $4.4 million in FY 2024-25 and $4.5 million in FY 2025-26.

15. City Services Auditor Baseline

Charter Section F1.113, approved by voters through Proposition C in November 2003, established the Controller's Audit Fund with a baseline funding amount of 0.2 percent of the City budget to fund audits of City services. The Mayor's proposed budget includes $28.1 million in FY 2024-25 and $27.4 million in FY 2025-26 for the City Services Auditor baseline.

16. Our City, Our Home Baseline

The Homeless Gross Receipts Tax authorized by November 2018 Proposition C established a requirement to maintain homelessness spending at FY 2017-18 budgeted levels. The base amount of funding was subsequently calculated to be $215.0 million. This requirement is calculated by totaling all Proposition C-eligible spending, excluding the Our City, Our Home special revenue fund. The calculation includes spending in the General Fund, various special revenue funds, and other funds. The proposed budget appropriates $423.2 million in FY 2024-25 and $415.3 million in FY 2025-26 of baseline-eligible spending, exceeding the requirement by $208.2 million in FY 2024-25 and $200.3 million in FY 2025-26. See Appendix 5 for further discussion of the Our City Our Home Fund, which was established along with the baseline.

Appendix 5. Other Funds

This section includes a discussion of various other governmental funds with significant revenue issues, including Our City, Our Home Fund; the Babies and Families First Fund; and Opioid Settlement Fund; and others.

OUR CITY, OUR HOME FUND

The Our City, Our Home Fund (OCOH) was authorized by November 2018 Proposition C. The initiative imposes a special purpose tax of varying rates by industry, on businesses with gross receipts of more than $50 million. Uses of these funds are restricted by formula to four major categories: permanent housing, mental health, prevention, and shelter and hygiene. This allocation methodology among the permanent housing, prevention, and shelter categories was temporarily altered in FY 2023-24 and FY 2024-25 by ordinance 185-23. Another ordinance is proposed with the Mayor's budget to allow the City to use $13.7 in interest revenue from the Our City, Our Home Fund for certain types of services to address homelessness and suspending the limit on funding for short-term rental subsidies in FY 2024-25.

Exhibit 5-5. Our City, Our Home (OCOH) Fund Sources ($ millions)

Sources of Funds	FY 2023-24 Budget	FY 2024-25 Proposed	FY 2025-26 Proposed
Homelessness Gross Receipts Tax	293.5	274.1	280.0
Interest Revenue	12.6	22.0	22.4
Use of Fund Balance	25.9	175.2	70.0
Total	$332.0	$471.3	$372.3

FY 2024-25 homelessness gross receipts tax is budgeted at $274.1 million, which is $19.4 million (6.6 percent) less than the FY 2023-24 budget. FY 2025-26 homelessness gross receipts tax is budgeted at $280.0 million, which is $5.9 million (2.2 percent) more than the proposed FY 2024-25 budget. The homelessness gross receipts tax forecast largely shares the same underlying economic assumptions as the General Fund business tax forecast discussed in Appendix 1. However, the homelessness gross receipts (HGR) tax base is much narrower than the General Fund business tax base because HGR is only applicable to the largest businesses. Thus, the revenue generated by this tax is highly volatile. Furthermore, unlike the General Fund, the OCOH Fund's primary source is the homelessness gross receipts tax, which makes this fund more susceptible to this risk.

The budget assumes $172.2 million use of fund balance in FY 2024-25 and $70.0 million use of fund balance in FY 2025-26. Of this, $15.6 million in FY 2024-25 represents interest earnings from prior years. To support future spending, the departments will de-appropriate the following budgets and re-appropriate the remaining budgeted amounts in the fund, as authorized by Administrative Provision 12.10 of the Annual Appropriations Ordinance.

Exhibit 5-6. Current Year OCOH "Project Closeouts" or De-Appropriations

Dept	Authority Title	Project Title	Amount
DPH	DPH Mental Health	DPH MentalHlth ResTreatmntBeds	2,268,870
DPH	DPH Mental Health	DPHShelterNavCtrMentalHlthCare	370,428
DPH	DPH Mental Health	Mental Health SF	29,326,591
DPH	HB Beds & Facilities	Mental Health SF	4,555,440
DPH	HB OCOH Targeted Services	Mental Health SF	1,723,858
DPH	HB Service Center	Mental Health SF	845,938
DPH	HB Street Crisis Response	Mental Health SF	800,000
DPH	HN Permanent Supportive Housin	Mental Health SF	2,642,898
HSH	HOM AffordHousing-Families	HOM AffordHousing-Families	26,840,134
HSH	HOM AffordHousing-GenHomeless	HOM AffordHousing-GenHomeless	15,868,603
HSH	HOM AffordHousing-Under Age 30	HOM AffordHousing-Under Age 30	63,477,369
HSH	HOM Homelessness Prevention	HOM Homelessness Prevention	45,815,574
HSH	HOM Shelter and Hygiene	HOM Shelter and Hygiene	4,178,611
			$ 198,714,315

BABIES AND FAMILIES FIRST FUND

The Babies and Families First Fund was established by June 2018 Proposition C. The ordinance imposes a special purpose tax on businesses leasing commercial space in the City, the commercial rents tax. The tax rate is 1 percent on amounts a business receives from the lease or sublease of warehouse space and 3.5 percent on amounts a business receives from the lease or sublease of other commercial spaces. Uses of these funds are restricted to spending on early care and education for children under six years old.

Exhibit 5-7. Babies and Families First Fund Sources ($ millions)

Sources of Funds	FY 2023-24 Budget	FY 2024-25 Proposed	FY 2025-26 Proposed
Commercial Rent Tax (CRT)	189.0	187.3	184.4
Interest Revenue	11.2	16.6	16.8
Use of Fund balance	9.8	0.0	0.0
	$210.0	$203.9	$201.3

Commercial rents tax is budgeted at $187.3 million in FY 2024-25, which is $1.7 million (0.9 percent) less than the FY 2023-24 budget. FY 2025-26 commercial rents tax is budgeted at $184.4 million, which is $2.9 million (1.5 percent) less than the proposed FY 2024-25 budget. The commercial rents tax is expected to be a relatively stable source because commercial rent agreements tend to be several years in duration. However, office vacancies in San Francisco are expected to remain high through FY 2027-28. As businesses relinquish their office space over time, rents are expected to fall, reducing the tax base. This fund's only source is the commercial rents tax, which exposes the fund to more risk than funds with more diversified sources like the General Fund. At the end of FY 2023-24, the Babies and Families First Fund is expected to have $66.6 million of unappropriated fund balance and $455.2 million of unspent carryforward budget. Interest income is budgeted at $16.6 million in FY 2024-25 and $16.8 million in FY 2025-26. This interest forecast assumes the historical spending rates and no significant change in cash balances. As the department spends prior year appropriations, cash balances will decrease, and interest revenue will fall accordingly.

OPIOID SETTLEMENTS FUND

The Opioid Settlements Fund was established in FY 2022-23 to record the proceeds of various local and national legal settlements related to the sale and distribution of opioids.

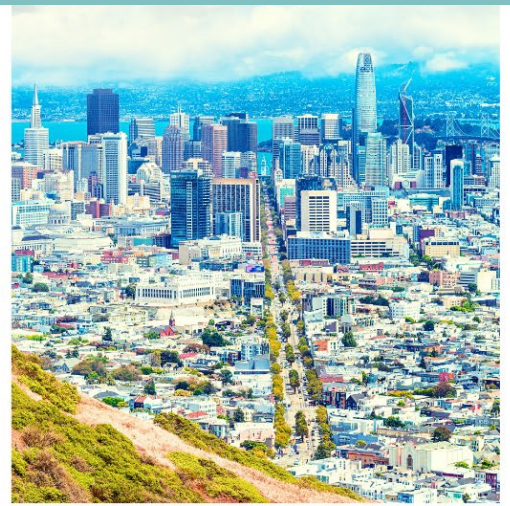
Opioid settlement revenue is budgeted at $29.9 million in FY 2024-25, which is $22.8 million (43.2 percent) less than the FY 2023-24 budget. FY 2025-26 opioid settlement revenue is budgeted at $30.8 million, which is $0.9 million (3.0 percent) higher than FY 2024-25 proposed budget. In addition, the budget assumes $24.0 million of use of fund balance, which represents an unappropriated settlement payment that is expected to be received in FY 2023-24. Revenue in the fund is front-loaded, reflecting the City's strategy of negotiating larger payments in the early years of certain settlements to help guard against the revenue effect of a bankruptcy filing by any of the payees.

ADDITIONAL FUNDS

The following funds require current year project closeouts to achieve the levels of fund balance assumed in the FY 2024-25 and FY 2025-26 proposed budgets, as authorized by Administrative Provision 12.10 of the Annual Appropriations Ordinance.

Exhibit 5-9. Current Year "Project Closeouts" or De-Appropriations for Additional Other Funds

Dept	Fund Code	Fund Title	Authority Title	Project Title	Amount
DPH	11630	SR Public Health	HC Aids Education Program	HC Aids Education Program	200
DPH	11630	SR Public Health	Closed at Go Live	HB SUD - Community Care	22,083
DEC	11140	SR PEEF Annual Contr-EarlyCare	PEEF	HS CH PEEF	7,624,604
				Other Funds Total	**7,646,887**



Controller's Review

Mayor's Proposed Budget for FY 2024-25 and FY 2025-26

Office of the Controller

Budget and Analysis Division

June 12, 2024

Overview

Charter Section 9.102 requires the Controller to comment on the reasonableness of economic assumptions and revenue estimates in the Mayor's proposed budget.

We find the revenue to be reasonable but note that the budget relies heavily on one-time funds, and a structural gap near $800m is likely to persist.

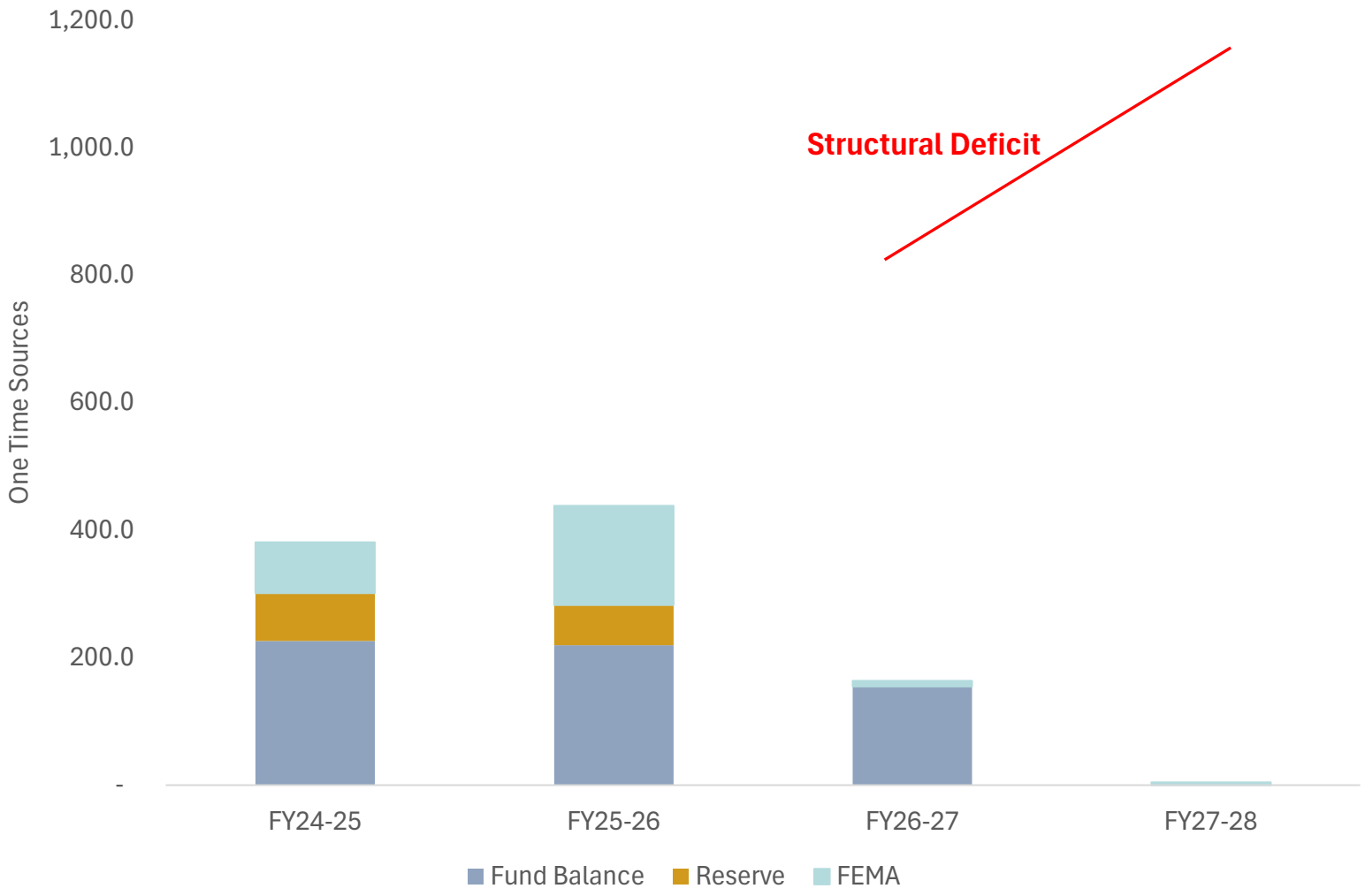
Key Findings

- **Tax revenue projections generally assume a continuing but slow economic recovery from the pandemic, with a significant drag created by the continuing effect of remote office work on economic activity in the City.** Most economically sensitive taxes, such as sales and hotel taxes, are projected to grow slowly during the coming two years, but in most cases remain below pre-pandemic levels.
- **The proposed budget assumes $1 billion of General Fund-related one-time solutions over the two budget years, including:**
  - Drawdown of $445.5 million in prior year fund balance, including $106.1 million in prior year General Fund appropriations the Mayor's budget proposes to close. Accelerates use of fund balance, spending $45.2 million previously held to address the FY 2026-27 shortfall.
  - $235.7 million of FEMA reimbursement for previously incurred emergency response costs
  - $138.3 million of reserve drawdowns
  - At least $82.5 million of other one-time revenue in General Fund-supported funds.
  - At least $137.6 million of short-term cost shifts in other funds, with a significant portion designed to achieve General Fund savings.

Key Findings

- **The proposed budget makes minimal progress towards closing projected structural budget gaps in years beyond the coming two-year budget period.** As one-time solutions are depleted, the structural budget gap will become larger, making future budgets more difficult to close. The March 2024 Joint report forecasted a structural budget gap of $927 million in FY 2026-27, growing in subsequent years, absent ongoing corrective action by policy makers. Given our preliminary review of the mix of ongoing and one-time solutions proposed in the Mayor's budget, as well as known labor contract costs above the previously assumed levels in FY 2026-27, the shortfall likely remains more than $800 million in FY 2026-27, growing in subsequent years.
- **The final adopted budget will require active monitoring and management by the Mayor and Board of Supervisors given a number of economic and financial risks.** These risks include the possibility of a slowing economic recovery or a recession, risks associated with both State and Federal revenue streams, and financial impacts of potential November 2024 ballot measures.

Heavy reliance on one-time solutions results in minimal progress toward structural deficit… with potential additional costs ahead.



Legislative Requirements and Proposals

- **The Mayor's proposed budget adheres to voter-adopted spending mandates, provided modifications to two requirements are adopted by the Board of Supervisors.** With the adoption of budget trailing legislation, voter-adopted spending requirements would be met, or exceeded, at a total cost of $2.1 billion and $2.2 billion in the two fiscal years. The March 2024 Update to the Five-Year Financial Plan forecasted a FY 2024-25 deficit of $235.9 million, resulting in the suspension of required growth to the Early Care and Education and Street Tree Maintenance Fund baselines in FY 2024-25.
- **The proposed budget does not assume voter approval of potential measures on the November 2024 ballot.** Proposals with major fiscal impacts appear to include retirement plan changes for public safety employees, baseline funding for seniors and family housing, a new business tax on transportation network companies and autonomous vehicle businesses, and a local small business tax cut ordinance. Depending on which are placed on the ballot and approved by voters, these measures could significantly increase future deficits.
- **Minimum Compensation Rate**. The Mayor introduced legislation with the prior year's budget that would increase the minimum compensation rate in steps. For nonprofit organizations, the rate would be set at $20.25 on July 1, 2024, $21.55 on July 1, 2025, and $23.00 on January 1, 2026. For public entities, the rate would be $21.50 on July 1, 2024, $22.00 on January 1, 2025, $22.50 on July 1, 2025, and $23.00 January 1, 2026. The Mayor's budget is sufficient to fund the impacts of the minimum compensation increases. These compensation increases, therefore, will be effective July 1, 2024.

Mayor's Proposed Budget

General Fund

	FY 2023-24 Budget	FY 2024-25 Proposed	FY 2025-26 Proposed
Fund Balance	$ 122.7	$ 225.9	$ 219.6
Use of Reserves	101.5	75.2	62.8
Regular Revenues	6,396.4	6,350.0	6,617.6
Transfers In to the General Fund	211.3	206.9	203.9
Total GF Sources	**$ 6,832.0**	**$ 6,857.9**	**$ 7,103.9**
Change from Prior Year		***$ 25.9***	***$ 246.0***
Percentage Change		***0.4%***	***3.6%***

All Funds

	FY 2023-24 Budget	FY 2024-25 Proposed	FY 2025-26 Proposed
Fund Balance	$ 353.8	$ 1,107.4	$ 491.9
Use of Reserves	120.9	85.4	73.7
Regular Revenues	14,157.0	14,690.5	14,943.8
Total All-Funds Sources	**$ 14,631.7**	**$ 15,883.3**	**$ 15,509.4**
Change from Prior Year		***$ 1,251.6***	***$ (373.9)***
Percentage Change		***8.6%***	***-2.4%***

General Fund Taxes ($ millions)

Selected General Fund Taxes	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Actual FY 2022-23	9M FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26
Total Property Tax	2,246.3	2,071.9	2,344.0	2,337.2	2,466.9	2,530.4	2,469.6	2,465.8
Business Tax	917.8	822.2	722.6	861.2	850.6	825.0	883.0	954.0
Hotel Tax	392.3	252.2	33.2	158.2	252.9	256.7	285.2	315.8
Sales Tax	213.6	180.2	146.9	188.3	197.9	189.0	193.7	198.9
Real Property Transfer Tax	364.0	334.5	344.7	520.3	186.2	157.4	218.9	267.6
Overpaid Executive Tax	-	-	-	-	206.0	125.0	140.0	140.0
Total	**4,134.1**	**3,660.9**	**3,591.3**	**4,065.2**	**4,160.5**	**4,083.5**	**4,190.3**	**4,342.0**
							Growth Since FY 2018-19	**5.0%**

General Fund Taxes

- **Property Tax**
  - Roll growth of secured property assessments is assumed to be 3.0% in FY 2024-25 and 2.0% in FY 2025-26.
  - $110.2 million in FY 2024-25 and $126.5 million in FY 2025-26 of property tax is assumed to be diverted from the General Fund for tax increment financing districts.
  - Assume refunds of $118.9 million in FY 2024-25 and $136.1 million in FY 2025-26, to be paid when the Assessment Appeals Board determines reductions.
- **Business Tax**
  - Underlying economic growth of 0% and 2% is assumed for tax years 2024 and 2025.
  - Remote office work is assumed to continue indefinitely.
  - Include impacts of 2020 Proposition F rate, which include increases for tax year 2024 and 2025 for large businesses in certain sectors and the expiration of temporary rate reductions for smaller businesses most affected by the pandemic in tax years 2025 and 2026.

Voter-Adopted Spending Requirements

- The budget supports over $2.0 billion of baseline spending mandates. These mandates include spending for transit, libraries, schools, early childhood education, recreation and parks, among others.
- Legislation temporarily credits the Early Care and Education baseline (June 2018 Prop C) with interest of $16.6 million in FY 2024-25 and $16.9 million in FY 2025-26.
- Legislation temporarily allocates $13.7 million of interest in FY 2024-25 of the Our City, Our Home fund (OCOH) across different expenditure categories.
- Several baselines are funded above the required levels, including Children's Services and Transitional Aged Youth baseline; Recreation and Parks baseline; Our City, Our Home Baseline and (November 2018 Prop C).
- Growth of two baselines suspended in FY 2024-25 due to size of deficit projected in March 2024: Early Care and Education baseline and the Street Tree Maintenance Fund.

Reserve Status

	FY 2023-24	FY 2024-25			FY 2025-26		
	Projected Balance	Deposit	Use	Projected Balance	Deposit	Use	Projected Balance
General Reserve	**$ 128.1**	**$ 14.6**	**-**	**$ 142.7**	**$ 22.6**	**-**	**$ 165.3**
Rainy Day Economic Stabilization City Reserve	114.5	-	-	114.5	-	-	114.5
Budget Stabilization Reserve	275.2	-	-	275.2	-	-	275.2
Economic Stabilization Reserves	**389.7**	**-**	**-**	**389.7**	**-**	**-**	**389.7**
Percent of General Fund Revenues	***6.2%***			***6.1%***			***5.9%***
Budget Stabilization One Time Reserve	54.8	-	-	54.8	-	(54.8)	-
Rainy Day Economic Stabilization SFUSD Reserve	1.0	-	-	1.0	-	-	1.0
Federal and State Emergency Grant Disallowance Reserve	81.3	-	(38.2)	43.1	-	-	43.1
Fiscal Cliff Reserve	130.3	-	-	130.3	-	-	130.3
Business Tax Stabilization Reserve	29.5	-	(29.5)	-	-	-	-
Public Health Revenue Management Reserve	130.3	-	-	130.3	-	-	130.3
Free City College Reserve	7.5	8.0	(7.5)	8.0	-	(8.0)	-
Other Reserves	**434.7**	**8.0**	**(75.3)**	**367.4**	**-**	**(62.8)**	**304.6**
Litigation Reserve	-	11.0	(11.0)	-	11.0	(11.0)	-
Technical Adjustment Reserve	-	5.0	(5.0)	-	5.0	(5.0)	-
Salary and Benefits Reserve	-	20.5	(20.5)	-	21.5	(21.5)	-
Annual Operating Reserves	**-**	**36.5**	**(36.5)**	**-**	**37.5**	**(37.5)**	**-**
TOTAL, General Fund Reserves	**952.5**	**53.6**	**(107.1)**	**899.0**	**62.7**	**(103.4)**	**858.3**

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Office of the Assessor-Recorder
Fiscal Year 2025 and 2026 Proposed Budget

SF Board of Supervisors Budget and Appropriations Committee
June 12, 2024

Joaquín Torres
San Francisco Assessor-Recorder

SAN FRANCISCO
DEPARTMENT OF
TECHNOLOGY

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FY 24-25 Budget

BOS Budget & Appropriations Committee – June 12, 2024

San Francisco Office of the City Administrator
Carmen Chu, City Administrator

FY 2024-26 Budget Overview

Budget and Appropriations Committee

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June 12, 2024

San Francisco Health Service System
Proposed Budget for FYE 2025 and 2026

Budget and Appropriations Committee Presentation
June 12, 2024

Abbie Yant, Executive Director, Iftikhar Hussain, CFO

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Department of Human Resources

Budget Proposal
Fiscal Years 2024-25 & 25-26

Carol Isen, Human Resources Director

June 12, 2024

Civil Service Commission

Budget Submission Request, Fiscal Years 2024-25 and 2025-26

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Sandra Eng, Executive Officer

Board of Supervisors – Budget and Finance Committee Hearing

June 12, 2024

City & County of San Francisco
Ethics Commission

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FY 2024-25 and FY 2025-26 Departmental Budget Presentation
BOS Budget and Appropriations Committee

Wednesday, June 12, 2024

Patrick Ford, Executive Director

San Francisco Department of Elections

Proposed Budgets
FY 2024 – 2025 and FY 2025 – 2026

San Francisco Board of Supervisors
Budget and Appropriations Committee Hearing

June 12, 2024

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General City Responsibility (GEN)

Office of the Controller

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June 12, 2024

Proposed Budget FY 2024-25 & FY 2025-26

Office of the Controller

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June 12, 2024

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Mayor's Office of Housing & Community Development and Office of the Mayor

MAYOR'S OFFICE OF
HOUSING & COMMUNITY DEVELOPMENT

OFFICE OF **MAYOR LONDON N. BREED**

Proposed Budget

June 12, 2024

PLANNING DEPARTMENT FY2024-2026 BUDGET

Rich Hillis
Planning Director, June 12, 2024

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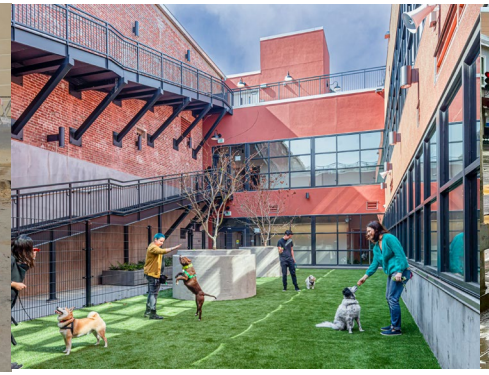
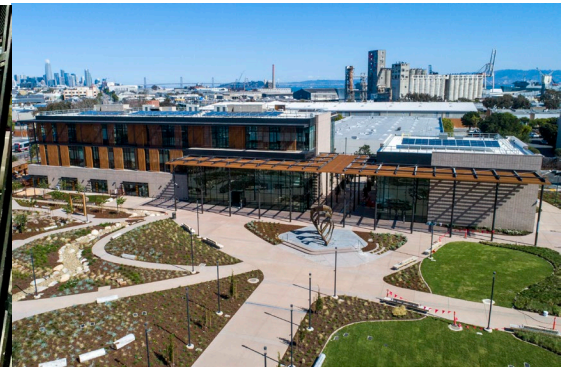
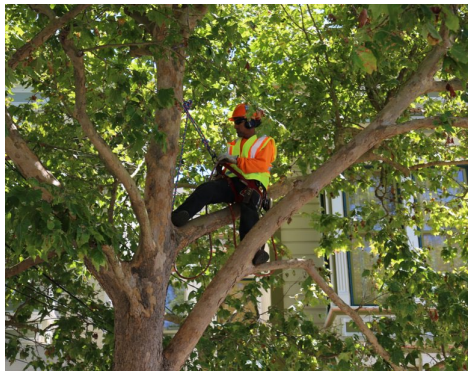
San Francisco Planning



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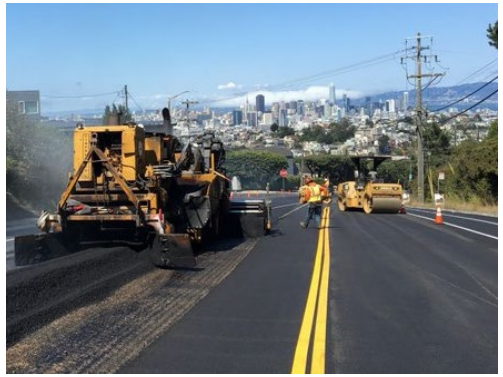
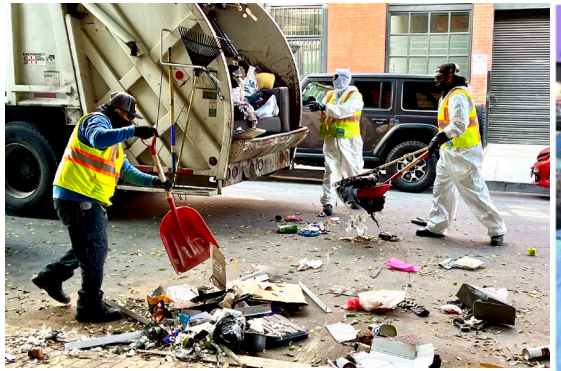
June 12, 2024

San Francisco Public Works FY25 & FY26 Budget

Carla Short
Director

SAN FRANCISCO
HUMAN SERVICES AGENCY

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Human Services Agency FY 2024-25 and FY 2025-26 Proposed Budget

June 12, 2024

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Board of Supervisors

Proposed Budget

FY 2024-25 & FY 2025-26

June 12, 2024

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Asian Art Museum

City and County of San Francisco

Budget and Appropriations Committee Meeting

June 13, 2024

FY 2025 FAMSF Budget Hearing

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de Young \
\ Legion of Honor
fine arts museums
of san francisco

SCI FY24-25 & FY 25-26 Budget Presentation

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Jim Gohary
Managing Director & Chief Financial Officer
California Academy of Sciences

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sfac
san francisco
arts commission

FY 2024-2025 & FY 2025-2026 Proposed Budget

Presentation to the Board of Supervisors
Budget & Appropriations Committee

June 13, 2024

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San Francisco War Memorial & Performing Arts Center

BUDGET PRESENTATION: FY 2024-25 | FY 25-26

Board of Supervisors' Budget and Appropriations Committee

JUNE 13, 2024

Managing Director, Kate Sofis

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SF DEPARTMENT OF CHILDREN YOUTH & THEIR FAMILIES

SEAL OF THE CITY AND COUNTY OF SAN FRANCISCO

San Francisco Department of Children, Youth, & Their Families

FY2024-25 and FY2025-26 Budget

Board of Supervisors

Budget and Appropriations Committee Meeting

June 13, 2024

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Budget and Appropriations Committee | June 13, 2024

DEPARTMENT ON THE STATUS OF

WOMEN

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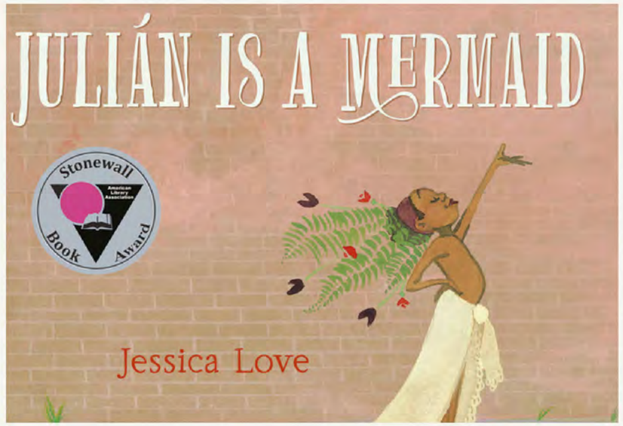
SAN FRANCISCO HUMAN RIGHTS COMMISSION



June 13, 2024

BUDGET PRESENTATION

San Francisco Recreation & Parks

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Mission Statement

The San Francisco Recreation and Park Department's Mission is to provide enriching recreational activities, maintain beautiful parks and preserve the environment for the well-being of everyone in our diverse community.

SAN FRANCISCO RECREATION & PARKS

BOARD OF SUPERVISORS
BUDGET & APPROPRIATIONS COMMITTEE

June 13, 2024

Budget Update

Presented by the San Francisco Office of Economic and Workforce Development
Sarah Dennis Phillips, Executive Director

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SAN FRANCISCO
OFFICE OF ECONOMIC &
WORKFORCE DEVELOPMENT

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DEPARTMENT OF PUBLIC HEALTH FY 24-26 BUDGET

BOS – Budget and Appropriations – June 13, 2024

DEPARTMENT OF HOMELESSNESS AND SUPPORTIVE HOUSING

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FY 2024-25 & FY 2025-26 Mayor's Proposed Budget

Budget and Appropriations Committee | June 13, 2024

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Department Budget Presentation

Board of Supervisors
Budget and Finance Committee
June 13, 2024

San Francisco Department of
Early Childhood

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Office of the City Attorney

Budget Presentation

FISCAL YEARS 2024-25 & 2025-26

June 14, 2024

Treasurer & Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

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Office of the Treasurer & Tax Collector

Presented by Treasurer José Cisneros

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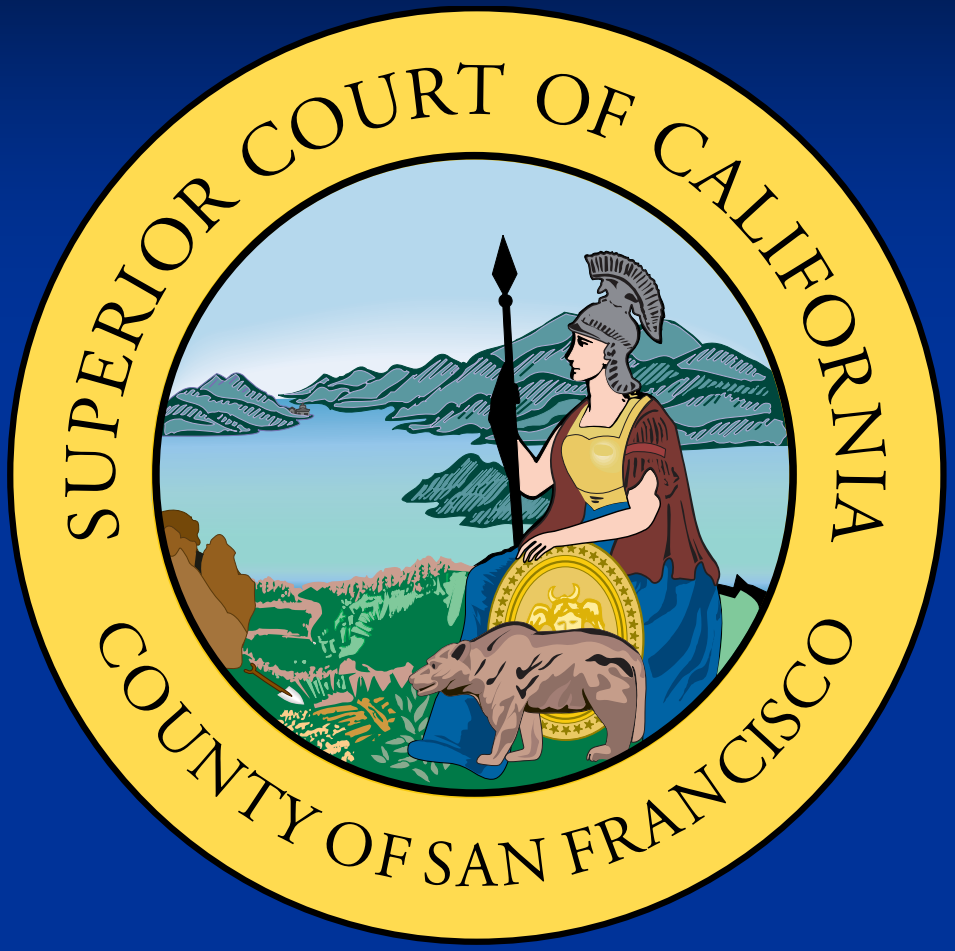


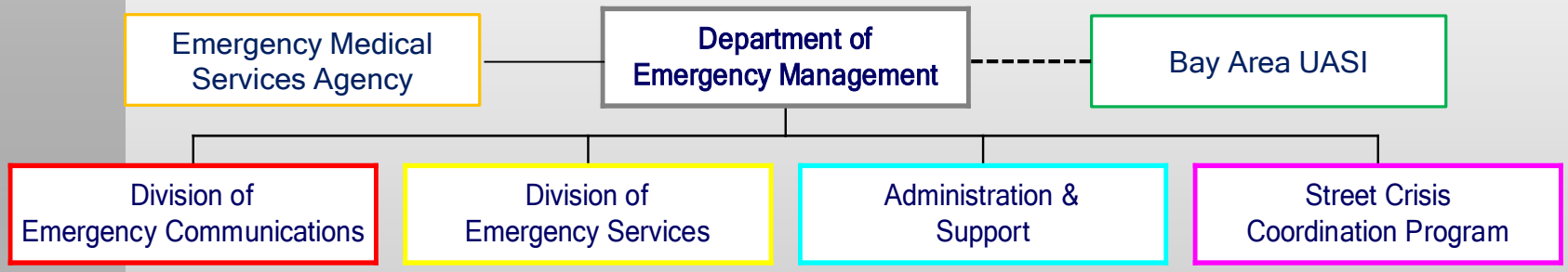
Budget & Appropriations Committee

June 14, 2024

Brandon E. Riley
Court Executive Officer

DEM's FY 2024-2026 Budget Proposal

OVERVIEW OF DEM'S DIVISIONS



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Juvenile Probation Department

Budget Presentation FY 2024/25 & FY 2025/26

Budget & Appropriations Committee
San Francisco Board of Supervisors
June 14, 2024

Katherine W. Miller
Chief Probation Officer

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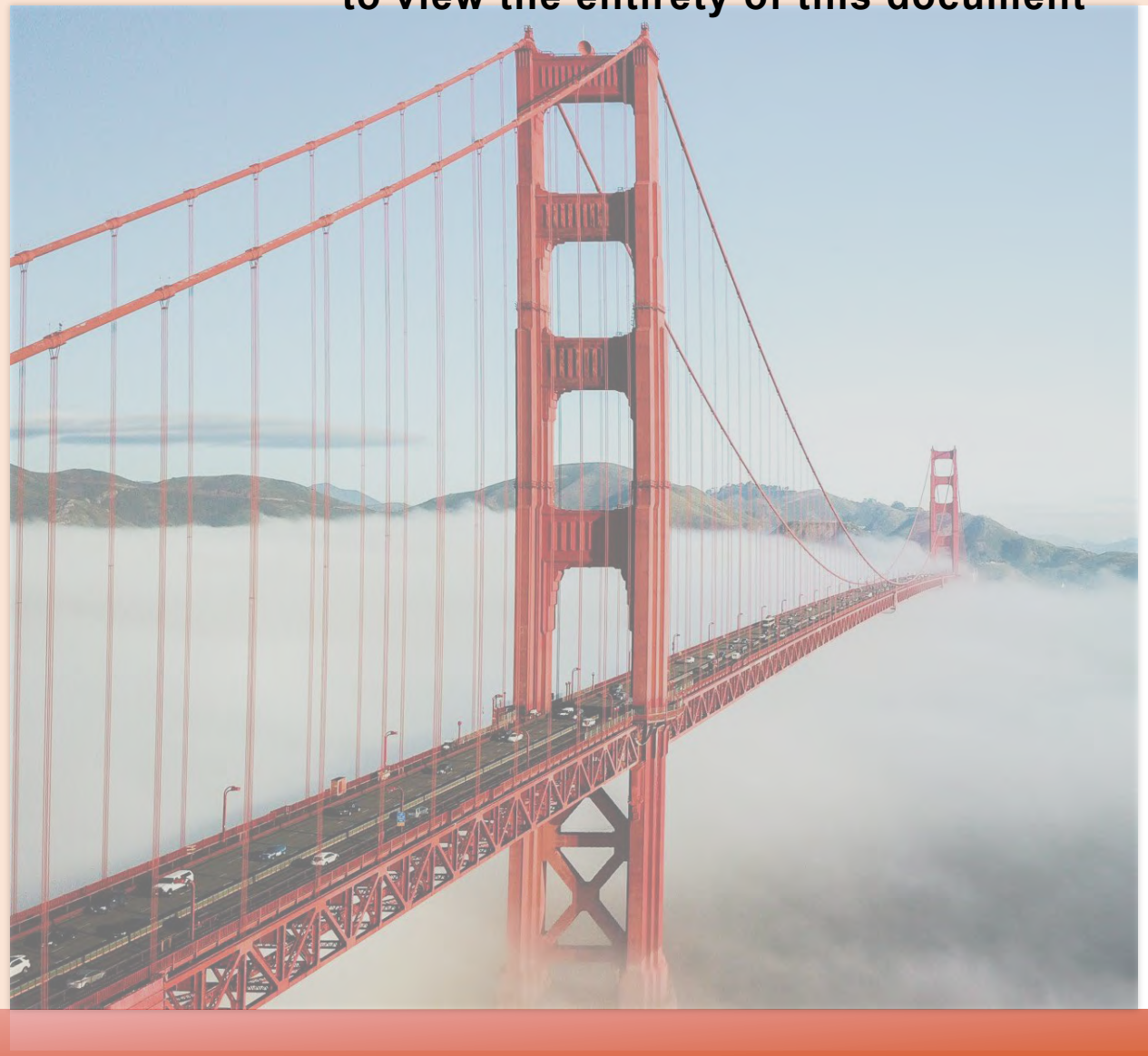

SAN FRANCISCO

ADULT PROBATION DEPARTMENT

BUDGET PROPOSAL PRESENTATION
FISCAL YEAR
2024-25 & 2025-26

June 14, 2024
Cristel M. Tullock
Chief Probation Officer

Mano Raju PUBLIC DEFENDER

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SAN FRANCISCO PUBLIC DEFENDER

Preserving Constitutional Rights & Advancing Community Safety

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Fiscal Year 2024-25 and 2025-26 Budget Overview

San Francisco Fire Department

Budget & Finance Committee – June 14, 2024

San Francisco
Sheriff's Office

FY 2025 & FY 2026 Budget

Budget & Appropriation Committee Presentation

June 14,2024

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Department of Police Accountability

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FY 2024-25 & FY 2025-26

Budget & Finance Committee Hearing

Presented By Paul Henderson, Executive Director

SAN FRANCISCO

OFFICE OF INSPECTOR GENERAL

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PROPOSED BUDGET FY 24 - 25 & 25 - 26

OFFICE OF THE DISTRICT ATTORNEY

- **District Attorney Brooke Jenkins**
- Budget and Finance Committee
- Fiscal Years 2024-25 & 2025-26

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SFPD FY25 & FY26 BUDGET

BUDGET AND APPROPRIATIONS COMMITTEE

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SAN FRANCISCO POLICE DEPARTMENT
CITY & COUNTY OF SAN FRANCISCO

June 14, 2024

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
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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
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

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
FY 2024-25 and FY 2025-26

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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	228932	17960	10026671-0001	10000	581870 - GF-HR-SF Fellows Program	0	240,000	240,000	-	-	-
NGFS	AIR	210842	17960	10041153-0001	10000	515010 - Health Service-City Match	91,800	91,496	(304)	127,032	126,220	(812)
NGFS	AIR	210842	17960	10041153-0001	10000	515710 - Dependent Coverage	183,044	182,428	(616)	253,272	251,640	(1,632)
NGFS	AIR	210842	17960	10041153-0001	10000	516010 - Dental Coverage	16,580	16,596	16	22,248	22,292	44
NGFS	AIR	210842	17960	10041153-0001	10000	519110 - Flexible Benefit Package	17,124	17,064	(60)	23,692	23,540	(152)
NGFS	AIR	109668	17960	10026671-0001	10000	515010 - Health Service-City Match	69,872	69,636	(236)	75,197	74,716	(481)
NGFS	AIR	109668	17960	10026671-0001	10000	515710 - Dependent Coverage	136,156	135,693	(463)	146,530	145,583	(947)
NGFS	AIR	109668	17960	10026671-0001	10000	516010 - Dental Coverage	12,470	12,481	11	13,014	13,039	25
NGFS	AIR	109668	17960	10026671-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	AIR	109670	17960	10026671-0001	10000	515010 - Health Service-City Match	11,494	11,455	(39)	12,370	12,291	(79)
NGFS	AIR	109670	17960	10026671-0001	10000	515710 - Dependent Coverage	23,092	23,014	(78)	24,852	24,691	(161)
NGFS	AIR	109670	17960	10026671-0001	10000	516010 - Dental Coverage	2,084	2,086	2	2,175	2,179	4
NGFS	AIR	109671	17960	10026671-0001	10000	515010 - Health Service-City Match	22,229	22,154	(75)	23,923	23,770	(153)
NGFS	AIR	109671	17960	10026671-0001	10000	515710 - Dependent Coverage	48,610	48,445	(165)	52,314	51,976	(338)
NGFS	AIR	109671	17960	10026671-0001	10000	516010 - Dental Coverage	4,335	4,339	4	4,524	4,533	9
NGFS	AIR	109671	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109714	17960	10001631-0002	10000	501010 - Perm Salaries-Misc-Regular	317,425	326,995	9,570	328,680	338,592	9,912
NGFS	AIR	109714	17960	10001631-0002	10000	513010 - Retire City Misc	45,709	47,088	1,379	45,719	47,098	1,379
NGFS	AIR	109714	17960	10001631-0002	10000	514010 - Social Security (OASDI & HI)	26,607	26,927	320	27,304	27,919	615
NGFS	AIR	109714	17960	10001631-0002	10000	514020 - Social Sec-Medicare(HI Only)	6,222	6,362	140	6,386	6,530	144
NGFS	AIR	109714	17960	10001631-0002	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,664	(70)
NGFS	AIR	109714	17960	10001631-0002	10000	515020 - Retiree Health-Match-Prop B	3,127	3,196	69	3,208	3,280	72
NGFS	AIR	109714	17960	10001631-0002	10000	515030 - RetireeHlthCare-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
FY 2024-25 and FY 2025-26

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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	DBI	109735	10190	10039761-0001	22440	516010 - Dental Coverage	10,551	10,558	7	11,003	11,018	15
NGFS	DBI	109735	10190	10039761-0001	22440	519120 - Long Term Disability Insurance	5,648	5,718	70	5,981	6,125	144
NGFS	DBI	109737	10190	10039761-0001	22440	515010 - Health Service-City Match	55,607	55,419	(188)	59,965	59,569	(396)
NGFS	DBI	109737	10190	10039761-0001	22440	515710 - Dependent Coverage	330,101	328,994	(1,107)	355,777	353,465	(2,312)
NGFS	DBI	109737	10190	10039761-0001	22440	516010 - Dental Coverage	23,051	23,068	17	24,078	24,134	56
NGFS	DBI	207948	10190	10001656-0001	10000	581083 - ADM-Real Estate 49 SVN Rent	3,154,199	3,151,569	(2,630)	3,527,909	3,524,598	(3,311)
NGFS	DBI	207948	10190	10001656-0001	10000	581130 - GF-Con-Internal Audits	50,714	50,760	46	52,937	53,106	169
NGFS	DBI	207948	10190	10001656-0001	10000	581210 - DT Technology Infrastructure	-	(1)	(1)	-	-	-
NGFS	DBI	207948	10190	10039761-0001	22440	515010 - Health Service-City Match	3,144	3,134	(10)	3,383	3,362	(21)
NGFS	DBI	207948	10190	10039761-0001	22440	515710 - Dependent Coverage	9,157	9,126	(31)	9,854	9,790	(64)
NGFS	DBI	207948	10190	10039761-0001	22440	516010 - Dental Coverage	805	805	-	840	842	2
NGFS	DBI	207948	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	207948	10190	10039761-0001	22440	581210 - DT Technology Infrastructure	404,320	403,235	(1,085)	449,321	435,004	(14,317)
NGFS	DBI	207948	10190	10039761-0001	22440	581470 - GF-HR-EMPLOYMENTSERVIC	22,729	23,954	1,225	22,729	25,663	2,934
NGFS	DBI	210825	10190	10039761-0001	22440	515010 - Health Service-City Match	201,298	200,622	(676)	216,472	215,090	(1,382)
NGFS	DBI	210825	10190	10039761-0001	22440	515710 - Dependent Coverage	329,111	327,981	(1,130)	353,512	351,236	(2,276)
NGFS	DBI	210825	10190	10039761-0001	22440	516010 - Dental Coverage	31,081	31,111	30	32,393	32,453	60
NGFS	DBI	210825	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	229322	10190	10039761-0001	22440	501010 - Perm Salaries-Misc-Regular	3,356,922	3,395,686	38,764	3,501,480	3,582,358	80,878
NGFS	DBI	229322	10190	10039761-0001	22440	513010 - Retire City Misc	480,615	486,203	5,588	484,295	495,549	11,254
NGFS	DBI	229322	10190	10039761-0001	22440	514010 - Social Security (OASDI & HI)	227,182	229,044	1,862	237,263	241,875	4,612
NGFS	DBI	229322	10190	10039761-0001	22440	514020 - Social Sec-Medicare(HI Only)	53,620	54,185	565	55,710	56,892	1,182
NGFS	DBI	229322	10190	10039761-0001	22440	515010 - Health Service-City Match	51,181	51,024	(157)	55,259	54,898	(361)
NGFS	DBI	229322	10190	10039761-0001	22440	515020 - Retiree Health-Match-Prop B	26,935	27,210	275	27,985	28,574	589
NGFS	DBI	229322	10190	10039761-0001	22440	515030 - RetireeHlthCare-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

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	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)

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	DBI	229321	10190	10039761-0001	22440	515710 - Dependent Coverage	21,036	20,964	(72)	22,471	22,327	(144)
NGFS	DBI	229321	10190	10039761-0001	22440	516010 - Dental Coverage	1,893	1,894	1	1,963	1,966	3
NGFS	DBI	229321	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	229330	10190	10039761-0001	22440	515010 - Health Service-City Match	46,497	46,340	(157)	50,082	49,759	(323)
NGFS	DBI	229330	10190	10039761-0001	22440	515710 - Dependent Coverage	121,197	120,784	(413)	130,598	129,754	(844)
NGFS	DBI	229330	10190	10039761-0001	22440	516010 - Dental Coverage	10,596	10,606	10	11,068	11,092	24
NGFS	DBI	229330	10190	10039761-0001	22440	519110 - Flexible Benefit Package	33,024	32,910	(114)	35,538	35,310	(228)
NGFS	DBI	229346	10190	10039761-0001	22440	501010 - Perm Salaries-Misc-Regular	3,445,487	3,451,185	5,698	3,607,368	3,613,268	5,900
NGFS	DBI	229346	10190	10039761-0001	22440	513010 - Retire City Misc	493,890	494,715	825	499,921	500,745	824
NGFS	DBI	229346	10190	10039761-0001	22440	514010 - Social Security (OASDI & HI)	200,247	200,600	353	213,831	214,198	367
NGFS	DBI	229346	10190	10039761-0001	22440	514020 - Social Sec-Medicare(HI Only)	50,348	50,431	83	52,688	52,774	86
NGFS	DBI	229346	10190	10039761-0001	22440	515010 - Health Service-City Match	98,554	98,217	(337)	106,105	105,412	(693)
NGFS	DBI	229346	10190	10039761-0001	22440	515020 - Retiree Health-Match-Prop B	25,285	25,326	41	26,471	26,514	43
NGFS	DBI	229346	10190	10039761-0001	22440	515030 - RetireeHlthCare-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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	DBI	229333	10190	10039761-0001	22440	513010 - Retire City Misc	1,149,899	1,153,671	3,772	1,163,218	1,170,816	7,598
NGFS	DBI	229333	10190	10039761-0001	22440	514010 - Social Security (OASDI & HI)	475,691	476,769	1,078	509,927	512,907	2,980
NGFS	DBI	229333	10190	10039761-0001	22440	514020 - Social Sec-Medicare(HI Only)	122,041	122,422	381	127,459	128,257	798
NGFS	DBI	229333	10190	10039761-0001	22440	515010 - Health Service-City Match	184,299	183,675	(624)	198,553	197,261	(1,292)
NGFS	DBI	229333	10190	10039761-0001	22440	515020 - Retiree Health-Match-Prop B	61,293	61,480	187	64,019	64,416	397
NGFS	DBI	229333	10190	10039761-0001	22440	515030 - RetireeHlthCare-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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	ENV	229994	12210	10035718-0001	22131	515010 - Health Service-City Match	15,405	15,353	(52)	16,663	16,556	(107)
NGFS	ENV	229994	12210	10035718-0001	22131	515710 - Dependent Coverage	34,554	34,437	(117)	37,520	37,277	(243)
NGFS	ENV	229994	12210	10035718-0001	22131	516010 - Dental Coverage	3,043	3,046	3	3,202	3,208	6
NGFS	ENV	229994	12210	10035718-0001	22131	527990 - Other Professional Services	-	16,166	16,166	-	16,344	16,344
NGFS	ENV	229994	12210	10035718-0001	22131	581069 - Sr-DPW-Street Use & Mapping	201,407	185,407	(16,000)	201,407	185,407	(16,000)
NGFS	ENV	229994	12210	10041135-0001	22723	515010 - Health Service-City Match	34,855	34,738	(117)	37,521	37,281	(240)
NGFS	ENV	229994	12210	10041135-0001	22723	515710 - Dependent Coverage	86,804	86,513	(291)	93,438	92,837	(601)
NGFS	ENV	229994	12210	10041135-0001	22723	516010 - Dental Coverage	7,512	7,520	8	7,841	7,855	14
NGFS	ENV	229994	12210	10041135-0001	22723	519110 - Flexible Benefit Package	1,651	1,646	(5)	1,777	1,766	(11)
NGFS	ENV	229994	12210	10041135-0001	22723	520190 - Department Overhead	-	405	405	(59,424)	(58,586)	838
NGFS	ENV	229994	12210	10041136-0001	22724	501010 - Perm Salaries-Misc-Regular	34,548	39,661	5,113	35,772	41,067	5,295
NGFS	ENV	229994	12210	10041136-0001	22724	513010 - Retire City Misc	5,125	5,711	586	5,131	5,713	582
NGFS	ENV	229994	12210	10041136-0001	22724	514010 - Social Security (OASDI & HI)	6,628	6,945	317	6,868	7,196	328
NGFS	ENV	229994	12210	10041136-0001	22724	514020 - Social Sec-Medicare(HI Only)	1,550	1,624	74	1,606	1,683	77
NGFS	ENV	229994	12210	10041136-0001	22724	515010 - Health Service-City Match	1,347	1,341	(6)	1,449	1,440	(9)
NGFS	ENV	229994	12210	10041136-0001	22724	515020 - Retiree Health-Match-Prop B	778	816	38	807	845	38
NGFS	ENV	229994	12210	10041136-0001	22724	515030 - RetireeHlthCare-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	-	-	-

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	ENV	229994	12230	10041095-0001	10001	527990 - Other Professional Services	43,557	43,557	-	36,756	36,777	21
NGFS	ENV	229994	12230	10041103-0001	10001	501010 - Perm Salaries-Misc-Regular	8,295	8,295	-	285	283	(2)
NGFS	ENV	229994	12230	10041103-0001	10001	515010 - Health Service-City Match	249	248	(1)	15	16	1
NGFS	ENV	229994	12230	10041103-0001	10001	515710 - Dependent Coverage	642	640	(2)	(307)	(305)	2
NGFS	ENV	229994	12230	10041103-0001	10001	516010 - Dental Coverage	55	55	-	(19)	(20)	(1)
NGFS	ENV	229994	12230	10041103-0001	10001	519990 - Other Fringe Benefits	11,579	11,582	3	-	-	-
NGFS	ENV	229994	12230	10041104-0001	10001	501010 - Perm Salaries-Misc-Regular	13,271	13,271	-	(27,424)	(27,452)	(28)
NGFS	ENV	229994	12230	10041104-0001	10001	513010 - Retire City Misc	1,911	1,911	-	(4,013)	(4,017)	(4)
NGFS	ENV	229994	12230	10041104-0001	10001	514010 - Social Security (OASDI & HI)	6,666	6,666	-	547	545	(2)
NGFS	ENV	229994	12230	10041104-0001	10001	515010 - Health Service-City Match	399	398	(1)	(921)	(914)	7
NGFS	ENV	229994	12230	10041104-0001	10001	515710 - Dependent Coverage	1,027	1,024	(3)	(4,217)	(4,190)	27
NGFS	ENV	229994	12230	10041104-0001	10001	519990 - Other Fringe Benefits	57,906	57,910	4	-	-	-
NGFS	ENV	229994	13990	10026725-0001	10000	501010 - Perm Salaries-Misc-Regular	3,904,855	3,906,469	1,614	4,156,776	4,158,447	1,671
NGFS	ENV	229994	13990	10026725-0001	10000	513010 - Retire City Misc	572,534	572,770	236	589,371	589,607	236
NGFS	ENV	229994	13990	10026725-0001	10000	514010 - Social Security (OASDI & HI)	287,334	287,434	100	299,600	299,703	103
NGFS	ENV	229994	13990	10026725-0001	10000	514020 - Social Sec-Medicare(HI Only)	68,127	68,150	23	70,870	70,895	25
NGFS	ENV	229994	13990	10026725-0001	10000	515010 - Health Service-City Match	174,761	174,174	(587)	189,666	188,439	(1,227)
NGFS	ENV	229994	13990	10026725-0001	10000	515020 - Retiree Health-Match-Prop B	34,210	34,221	11	35,584	35,596	12
NGFS	ENV	229994	13990	10026725-0001	10000	515030 - RetireeHlthCare-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)	-	-	-

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	ENV	229994	14000	10041220-0001	22739	516010 - Dental Coverage	858	859	1	-	-	-
NGFS	LIB	232048	13140	10001714-0031	10000	501010 - Perm Salaries-Misc-Regular	6,204,558	6,270,526	65,968	6,441,789	6,510,094	68,305
NGFS	LIB	232048	13140	10001714-0031	10000	513010 - Retire City Misc	922,867	932,687	9,820	926,617	936,437	9,820
NGFS	LIB	232048	13140	10001714-0031	10000	514010 - Social Security (OASDI & HI)	398,286	402,415	4,129	413,010	417,248	4,238
NGFS	LIB	232048	13140	10001714-0031	10000	514020 - Social Sec-Medicare(HI Only)	93,166	94,099	933	96,582	97,587	1,005
NGFS	LIB	232048	13140	10001714-0031	10000	515010 - Health Service-City Match	327,265	326,149	(1,116)	352,227	349,962	(2,265)
NGFS	LIB	232048	13140	10001714-0031	10000	515020 - Retiree Health-Match-Prop B	46,811	47,259	448	48,519	49,039	520
NGFS	LIB	232048	13140	10001714-0031	10000	515030 - RetireeHlthCare-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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	LIB	232048	13140	10026755-0003	10000	514020 - Social Sec-Medicare(HI Only)	1,925	1,944	19	1,993	2,013	20
NGFS	LIB	232048	13140	10026755-0003	10000	515010 - Health Service-City Match	6,258	6,237	(21)	6,735	6,692	(43)
NGFS	LIB	232048	13140	10026755-0003	10000	515020 - Retiree Health-Match-Prop B	967	976	9	1,001	1,011	10
NGFS	LIB	232048	13140	10026755-0003	10000	515030 - RetireeHlthCare-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
FY 2024-25 and FY 2025-26

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	138713	22265	10001719-0023	10000	515710 - Dependent Coverage	41,116	40,971	(145)	44,247	43,961	(286)
NGFS	MTA	138713	22265	10001719-0023	10000	516010 - Dental Coverage	4,223	4,226	3	4,406	4,414	8
NGFS	MTA	138713	22265	10001719-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	138715	22265	10001719-0023	10000	515010 - Health Service-City Match	10,735	10,699	(36)	11,553	11,479	(74)
NGFS	MTA	138715	22265	10001719-0023	10000	515710 - Dependent Coverage	25,518	25,431	(87)	27,462	27,285	(177)
NGFS	MTA	138715	22265	10001719-0023	10000	516010 - Dental Coverage	2,251	2,253	2	2,349	2,354	5
NGFS	MTA	138715	22265	10001719-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	210675	22265	10001719-0023	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,664	(70)
NGFS	MTA	210675	22265	10001719-0023	10000	515710 - Dependent Coverage	25,684	25,596	(88)	27,642	27,462	(180)
NGFS	MTA	210675	22265	10001719-0023	10000	516010 - Dental Coverage	2,208	2,210	2	2,304	2,308	4
NGFS	MTA	139650	22870	10001723-0001	10000	515010 - Health Service-City Match	247,169	246,340	(829)	265,966	264,268	(1,698)
NGFS	MTA	139650	22870	10001723-0001	10000	515710 - Dependent Coverage	398,108	396,740	(1,368)	428,263	425,505	(2,758)
NGFS	MTA	139650	22870	10001723-0001	10000	516010 - Dental Coverage	37,792	37,828	36	39,436	39,510	74
NGFS	MTA	139650	22870	10001723-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	139651	22260	10001719-0023	10000	509010 - Premium Pay - Misc	158,521	211,119	52,598	158,521	212,983	54,462
NGFS	MTA	139651	22260	10001719-0023	10000	514010 - Social Security (OASDI & HI)	322,825	326,086	3,261	336,878	340,255	3,377
NGFS	MTA	139651	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	77,066	77,829	763	80,207	80,997	790
NGFS	MTA	139651	22260	10001719-0023	10000	515010 - Health Service-City Match	328,535	327,433	(1,102)	353,533	351,279	(2,254)
NGFS	MTA	139651	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	38,683	39,066	383	40,302	40,699	397
NGFS	MTA	139651	22260	10001719-0023	10000	515030 - RetireeHlthCare-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
FY 2024-25 and FY 2025-26

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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	154646	22260	10001724-0002	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	208670	22260	10001724-0007	10000	515010 - Health Service-City Match	174,632	174,047	(585)	186,824	185,610	(1,214)
NGFS	MTA	208670	22260	10001724-0007	10000	515710 - Dependent Coverage	818,528	815,766	(2,762)	876,427	870,790	(5,637)
NGFS	MTA	208670	22260	10001724-0007	10000	516010 - Dental Coverage	64,338	64,385	47	66,792	66,946	154
NGFS	MTA	208670	22260	10033100-0007	10000	515010 - Health Service-City Match	21,462	21,390	(72)	23,100	22,950	(150)
NGFS	MTA	208670	22260	10033100-0007	10000	515710 - Dependent Coverage	97,842	97,512	(330)	105,300	104,622	(678)
NGFS	MTA	208670	22260	10033100-0007	10000	516010 - Dental Coverage	7,710	7,716	6	8,046	8,064	18
NGFS	MTA	149725	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	3,146,945	(1,841,554)	(4,988,499)	3,498,806	(1,642,730)	(5,141,536)
NGFS	MTA	149725	22260	10001724-0002	10000	513010 - Retire City Misc	436,133	(306,155)	(742,288)	470,446	(269,421)	(739,867)
NGFS	MTA	149725	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	352,564	43,277	(309,287)	377,351	58,576	(318,775)
NGFS	MTA	149725	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	90,199	17,866	(72,333)	95,294	20,741	(74,553)
NGFS	MTA	149725	22260	10001724-0002	10000	515010 - Health Service-City Match	81,743	(67,632)	(149,375)	86,420	(79,047)	(165,467)
NGFS	MTA	149725	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	45,314	8,978	(36,336)	47,870	10,420	(37,450)
NGFS	MTA	149725	22260	10001724-0002	10000	515030 - RetireeHlthCare-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)

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207976	22260	10033100-0007	10000	515710 - Dependent Coverage	86,728	86,428	(300)	93,331	92,731	(600)
NGFS	MTA	207976	22260	10033100-0007	10000	516010 - Dental Coverage	8,730	8,738	8	9,114	9,130	16
NGFS	MTA	207977	22260	10001724-0002	10000	515010 - Health Service-City Match	156,337	155,813	(524)	167,344	166,258	(1,086)
NGFS	MTA	207977	22260	10001724-0002	10000	515710 - Dependent Coverage	696,977	694,620	(2,357)	746,438	741,641	(4,797)
NGFS	MTA	207977	22260	10001724-0002	10000	516010 - Dental Coverage	55,202	55,241	39	57,321	57,457	136
NGFS	MTA	207977	22260	10001724-0002	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	186649	22260	10001724-0004	10000	515010 - Health Service-City Match	(2,116)	(2,109)	7	(2,278)	(2,263)	15
NGFS	MTA	186649	22260	10001724-0004	10000	515710 - Dependent Coverage	(8,346)	(8,318)	28	(8,982)	(8,924)	58
NGFS	MTA	186649	22260	10001724-0004	10000	516010 - Dental Coverage	(667)	(668)	(1)	(696)	(698)	(2)
NGFS	MTA	186650	22260	10001724-0004	10000	515010 - Health Service-City Match	21,373	21,302	(71)	23,002	22,855	(147)
NGFS	MTA	186650	22260	10001724-0004	10000	515710 - Dependent Coverage	55,057	54,869	(188)	59,251	58,870	(381)
NGFS	MTA	186650	22260	10001724-0004	10000	516010 - Dental Coverage	4,787	4,790	3	4,995	5,006	11
NGFS	MTA	186650	22260	10001724-0004	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	186651	22260	10001724-0004	10000	509010 - Premium Pay - Misc	2,053,702	1,442,663	(611,039)	2,084,254	1,442,663	(641,591)
NGFS	MTA	186651	22260	10001724-0004	10000	514010 - Social Security (OASDI & HI)	1,168,200	1,130,316	(37,884)	1,201,473	1,161,694	(39,779)
NGFS	MTA	186651	22260	10001724-0004	10000	514020 - Social Sec-Medicare(HI Only)	278,462	269,602	(8,860)	286,164	276,861	(9,303)
NGFS	MTA	186651	22260	10001724-0004	10000	515010 - Health Service-City Match	680,669	678,382	(2,287)	732,561	727,824	(4,737)
NGFS	MTA	186651	22260	10001724-0004	10000	515020 - Retiree Health-Match-Prop B	139,883	135,432	(4,451)	143,751	139,078	(4,673)
NGFS	MTA	186651	22260	10001724-0004	10000	515030 - RetireeHlthCare-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
FY 2024-25 and FY 2025-26

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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	205660	22260	10001724-0002	10000	520000 - Overhead-Budget	1,050	-	(1,050)	1,078	-	(1,078)
NGFS	MTA	205660	22260	10001724-0016	10000	515010 - Health Service-City Match	41,454	41,307	(147)	44,606	44,326	(280)
NGFS	MTA	205660	22260	10001724-0016	10000	515710 - Dependent Coverage	177,647	177,048	(599)	191,192	189,957	(1,235)
NGFS	MTA	205660	22260	10001724-0016	10000	516010 - Dental Coverage	13,725	13,747	22	14,329	14,361	32
NGFS	MTA	205660	22260	10001724-0016	10000	579050 - MTA Overhead Cost Recovery	(23,000)	-	23,000	(23,000)	-	23,000
NGFS	MTA	207880	22260	10001724-0016	10000	515010 - Health Service-City Match	23,405	23,335	(70)	25,193	25,029	(164)
NGFS	MTA	207880	22260	10001724-0016	10000	515710 - Dependent Coverage	187,658	187,024	(634)	201,966	200,657	(1,309)
NGFS	MTA	207880	22260	10001724-0016	10000	516010 - Dental Coverage	13,548	13,557	9	14,132	14,163	31
NGFS	MTA	207881	22260	10001724-0016	10000	515010 - Health Service-City Match	12,511	12,473	(38)	13,298	13,211	(87)
NGFS	MTA	207881	22260	10001724-0016	10000	515710 - Dependent Coverage	90,206	89,901	(305)	96,418	95,794	(624)
NGFS	MTA	207881	22260	10001724-0016	10000	516010 - Dental Coverage	6,588	6,593	5	6,821	6,836	15
NGFS	MTA	207882	22260	10001724-0016	10000	515010 - Health Service-City Match	11,424	11,388	(36)	12,296	12,216	(80)
NGFS	MTA	207882	22260	10001724-0016	10000	515710 - Dependent Coverage	72,296	72,052	(244)	77,808	77,304	(504)
NGFS	MTA	207882	22260	10001724-0016	10000	516010 - Dental Coverage	5,364	5,368	4	5,596	5,608	12
NGFS	MTA	207883	22260	10001724-0016	10000	515010 - Health Service-City Match	9,389	9,364	(25)	9,813	9,748	(65)
NGFS	MTA	207883	22260	10001724-0016	10000	515710 - Dependent Coverage	111,952	111,573	(379)	119,324	118,551	(773)
NGFS	MTA	207883	22260	10001724-0016	10000	516010 - Dental Coverage	7,808	7,813	5	8,053	8,072	19
NGFS	MTA	207884	22260	10001724-0021	10000	515010 - Health Service-City Match	44,634	44,502	(132)	47,455	47,144	(311)
NGFS	MTA	207884	22260	10001724-0021	10000	515710 - Dependent Coverage	378,771	377,491	(1,280)	405,322	402,696	(2,626)
NGFS	MTA	207884	22260	10001724-0021	10000	516010 - Dental Coverage	27,181	27,199	18	28,171	28,235	64
NGFS	MTA	210846	22260	10001724-0009	10000	515010 - Health Service-City Match	306,533	305,504	(1,029)	328,885	326,786	(2,099)
NGFS	MTA	210846	22260	10001724-0009	10000	515710 - Dependent Coverage	540,523	538,672	(1,851)	577,704	573,982	(3,722)
NGFS	MTA	210846	22260	10001724-0009	10000	516010 - Dental Coverage	50,053	50,102	49	51,939	52,037	98
NGFS	MTA	210846	22260	10001724-0009	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	205645	22260	10001724-0009	10000	509010 - Premium Pay - Misc	624,898	657,631	32,733	624,898	657,595	32,697
NGFS	MTA	205645	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	744,613	746,642	2,029	767,400	769,427	2,027
NGFS	MTA	205645	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	174,189	174,664	475	179,472	179,946	474
NGFS	MTA	205645	22260	10001724-0009	10000	515010 - Health Service-City Match	761,284	758,727	(2,557)	816,437	811,234	(5,203)
NGFS	MTA	205645	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	87,431	87,669	238	90,203	90,441	238
NGFS	MTA	205645	22260	10001724-0009	10000	515030 - RetireeHlthCare-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
FY 2024-25 and FY 2025-26

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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207843	22260	10001724-0012	10000	515010 - Health Service-City Match	105,600	105,272	(328)	112,691	111,959	(732)
NGFS	MTA	207843	22260	10001724-0012	10000	515020 - Retiree Health-Match-Prop B	45,346	45,386	40	47,035	47,078	43
NGFS	MTA	207843	22260	10001724-0012	10000	515030 - RetireeHlthCare-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
FY 2024-25 and FY 2025-26

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	210672	22260	10001724-0014	10000	516010 - Dental Coverage	52,206	52,241	35	54,188	54,307	119
NGFS	MTA	210672	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	21,327	21,419	92	22,210	22,306	96
NGFS	MTA	210673	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	892,987	898,483	5,496	924,656	930,346	5,690
NGFS	MTA	210673	22260	10001724-0014	10000	513010 - Retire City Misc	132,876	133,694	818	133,057	133,875	818
NGFS	MTA	210673	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	55,363	55,703	340	57,327	57,679	352
NGFS	MTA	210673	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	12,951	13,031	80	13,408	13,492	84
NGFS	MTA	210673	22260	10001724-0014	10000	515010 - Health Service-City Match	19,992	19,929	(63)	21,518	21,378	(140)
NGFS	MTA	210673	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	6,502	6,542	40	6,734	6,776	42
NGFS	MTA	210673	22260	10001724-0014	10000	515030 - RetireeHlthCare-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
FY 2024-25 and FY 2025-26

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109765	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	35,681	36,151	470	36,946	37,434	488
NGFS	PRT	109765	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	8,344	8,454	110	8,640	8,754	114
NGFS	PRT	109765	23680	10026769-0001	10000	515010 - Health Service-City Match	13,968	13,919	(49)	15,030	14,935	(95)
NGFS	PRT	109765	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	4,191	4,247	56	4,340	4,398	58
NGFS	PRT	109765	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	1,564	1,584	20	1,619	1,641	22
NGFS	PRT	109765	23680	10026769-0001	10000	515710 - Dependent Coverage	76,365	76,109	(256)	82,188	81,657	(531)
NGFS	PRT	109765	23680	10026769-0001	10000	516010 - Dental Coverage	5,733	5,742	9	5,985	5,998	13
NGFS	PRT	109766	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	408,789	409,796	1,007	423,283	424,330	1,047
NGFS	PRT	109766	23680	10026769-0001	10000	513010 - Retire City Misc	60,067	60,215	148	60,122	60,270	148
NGFS	PRT	109766	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	25,345	25,407	62	26,244	26,309	65
NGFS	PRT	109766	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	5,927	5,942	15	6,138	6,152	14
NGFS	PRT	109766	23680	10026769-0001	10000	515010 - Health Service-City Match	10,113	10,080	(33)	10,884	10,815	(69)
NGFS	PRT	109766	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	2,978	2,985	7	3,083	3,092	9
NGFS	PRT	109766	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	1,111	1,114	3	1,150	1,153	3
NGFS	PRT	109766	23680	10026769-0001	10000	515710 - Dependent Coverage	49,221	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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109770	23680	10026769-0001	10000	515010 - Health Service-City Match	100,560	100,220	(340)	108,220	107,520	(700)
NGFS	PRT	109770	23680	10026769-0001	10000	515710 - Dependent Coverage	246,320	245,500	(820)	265,100	263,380	(1,720)
NGFS	PRT	109770	23680	10026769-0001	10000	516010 - Dental Coverage	21,000	21,040	40	21,920	21,960	40
NGFS	PRT	109773	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	642,696	649,025	6,329	665,488	678,632	13,144
NGFS	PRT	109773	23680	10026769-0001	10000	513010 - Retire City Misc	94,905	95,840	935	95,010	96,885	1,875
NGFS	PRT	109773	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	39,845	40,238	393	41,259	42,075	816
NGFS	PRT	109773	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	9,321	9,411	90	9,651	9,840	189
NGFS	PRT	109773	23680	10026769-0001	10000	515010 - Health Service-City Match	15,210	15,160	(50)	16,370	16,265	(105)
NGFS	PRT	109773	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	4,680	4,726	46	4,847	4,941	94
NGFS	PRT	109773	23680	10026769-0001	10000	515030 - RetireeHlthCare-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)

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109780	23680	10026769-0001	10000	516010 - Dental Coverage	5,156	5,160	4	5,380	5,392	12
NGFS	PRT	184644	23680	10026769-0001	10000	515010 - Health Service-City Match	12,168	12,128	(40)	13,096	13,012	(84)
NGFS	PRT	184644	23680	10026769-0001	10000	515710 - Dependent Coverage	68,884	68,656	(228)	74,136	73,656	(480)
NGFS	PRT	184644	23680	10026769-0001	10000	516010 - Dental Coverage	5,156	5,160	4	5,380	5,392	12
NGFS	PRT	109785	23680	10032134-0001	10000	515010 - Health Service-City Match	27,671	27,578	(93)	29,442	29,252	(190)
NGFS	PRT	109785	23680	10032134-0001	10000	515710 - Dependent Coverage	62,168	61,956	(212)	65,574	65,150	(424)
NGFS	PRT	109785	23680	10032134-0001	10000	516010 - Dental Coverage	5,755	5,760	5	5,902	5,915	13
NGFS	PRT	109785	23680	10032134-0001	10000	519110 - Flexible Benefit Package	30,807	30,701	(106)	33,153	32,940	(213)
NGFS	PRT	109785	23680	10032134-0001	10000	581690 - GF-Mayor'S Office Services	35,146	35,770	624	36,239	36,916	677
NGFS	PRT	109787	23680	10032134-0001	10000	515010 - Health Service-City Match	4,987	4,970	(17)	5,367	5,332	(35)
NGFS	PRT	109787	23680	10032134-0001	10000	515710 - Dependent Coverage	12,842	12,798	(44)	13,821	13,731	(90)
NGFS	PRT	109787	23680	10032134-0001	10000	516010 - Dental Coverage	1,104	1,105	1	1,152	1,154	2
NGFS	PRT	109789	23680	10032134-0001	10000	515010 - Health Service-City Match	27,547	27,455	(92)	35,208	34,982	(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)

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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
FY 2024-25 and FY 2025-26

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	RET	232318	31330	10026788-0001	10000	470199 - Emp Retirement Contributions	7,708,099	7,000,000	(708,099)	-	-	-
NGFS	RET	232318	31330	10026788-0001	10000	470199 - Emp Retirement Contributions	50,034,832	52,720,899	2,686,067	51,815,633	53,753,616	1,937,983
NGFS	RET	232318	31330	10026788-0001	10000	515010 - Health Service-City Match	375,766	374,507	(1,259)	414,885	412,233	(2,652)
NGFS	RET	232318	31330	10026788-0001	10000	515510 - Health Service-Admin Cost	31,607	26,912	(4,695)	32,621	27,841	(4,780)
NGFS	RET	232318	31330	10026788-0001	10000	515610 - Health Service-Retiree Subsidy	770,106	756,557	(13,549)	836,449	808,324	(28,125)
NGFS	RET	232318	31330	10026788-0001	10000	515710 - Dependent Coverage	720,122	717,664	(2,458)	793,572	788,457	(5,115)
NGFS	RET	232318	31330	10026788-0001	10000	516010 - Dental Coverage	65,617	65,681	64	70,155	70,290	135
NGFS	RET	232318	31330	10026788-0001	10000	519110 - Flexible Benefit Package	38,528	38,395	(133)	41,461	41,195	(266)
NGFS	RET	232318	31330	10026788-0001	10000	581650 - Leases Paid To Real Estate	-	1,800,442	1,800,442	-	1,800,901	1,800,901
NGFS	RET	232319	31330	10026788-0001	10000	515010 - Health Service-City Match	140,568	140,097	(471)	151,275	150,302	(973)
NGFS	RET	232319	31330	10026788-0001	10000	515710 - Dependent Coverage	443,466	441,958	(1,508)	477,252	474,175	(3,077)
NGFS	RET	232319	31330	10026788-0001	10000	516010 - Dental Coverage	37,776	37,807	31	39,411	39,503	92
NGFS	RET	232319	31330	10026788-0001	10000	519110 - Flexible Benefit Package	165,120	164,550	(570)	177,690	176,550	(1,140)
NGFS	RET	232320	31330	10026788-0001	10000	501010 - Perm Salaries-Misc-Regular	8,443,838	8,446,605	2,767	8,899,805	8,902,670	2,865
NGFS	RET	232320	31330	10026788-0001	10000	513010 - Retire City Misc	1,223,276	1,223,680	404	1,245,586	1,245,990	404
NGFS	RET	232320	31330	10026788-0001	10000	514010 - Social Security (OASDI & HI)	470,789	470,961	172	503,081	503,259	178
NGFS	RET	232320	31330	10026788-0001	10000	514020 - Social Sec-Medicare(HI Only)	122,440	122,480	40	129,046	129,088	42
NGFS	RET	232320	31330	10026788-0001	10000	515010 - Health Service-City Match	258,001	257,124	(877)	282,430	280,605	(1,825)
NGFS	RET	232320	31330	10026788-0001	10000	515020 - Retiree Health-Match-Prop B	61,502	61,522	20	64,830	64,850	20
NGFS	RET	232320	31330	10026788-0001	10000	515030 - RetireeHlthCare-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