

Department Budget Submission Checklist

To be completed by: All departments.

Instructions: Submit this completed cover sheet with your budget submission and ensure all applicable forms below are included with your submission.

Department Name: Controller's Office

- Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal. (Generate from BFM Budget Submission Report)
- Proposed GF target reductions**
- Department Budget Summary:** Completed "Form 1B: Department Budget Summary." (Generate from BFM Budget Submission Report)
- Contingency:** Completed "Form 1C: Contingency."
- Revenue Report:** Completed "Form 2A: Revenue Report." (Generate from BFM Budget Submission Report)
- Fees & Fines:** Completed "Form 2B: Fees & Fines."
- Cost Recovery:** Completed "Form 2C: Cost Recovery."
- Expenditure Changes:** Completed "Form 3A: Expenditure Changes." (Generate from BFM Budget Submission Report)
- Deappropriations from prior years' budget:** Indicate if these are included in your submitted budget, and please explain in the expenditure changes form 3A
- Position Changes:** Completed "Form 3B: Position Changes." (Generate from BFM Budget Submission Report)
- Equipment & Fleet Requests:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request." (Generate from BFM Budget Submission Report)
- Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission.
- Proposition J Description, Summary, City Cost, Contract Cost:** Required for all existing and new Prop .
- Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing I
- Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Organizational charts also reflect
- New Legislation:**
 - Included draft legislation that department would like to submit with the budget; or,
 - Draft legislation in progress at this time. A description of the proposed changes is included in the "Summary of Major Changes" table. A draft will be provided to the Mayor's Office by
- Other Requests:** Submitted requests for the following item:
 - COIT (through a separate form)
 - Capital - CPC funded capital requests are made through BFM by 1/19/24

For Chief Financial Officer/Budget Manager:

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are either included in this submission or have been submitted through the proper online forums.

Full Name: _____ Jeannie Wong _____

Signature: _____ Jeannie Wong _____

**BUDGET FORM 1A: Summary of Major Changes
FY 2024-25 and FY 2025-26**

BUDGET FORM 1A: Summary of Major Changes

FY 2024-25 and FY 2025-26

DEPARTMENT CON Controller

Major Changes	Department Response to Major Changes
<p>Summary</p> <p>What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. Alternatively, you may submit a 1-2 page memo with your budget submission summarizing the major changes.</p>	<p>The Controller's Office proposed an expenditure budget reduction of \$1.4M in FY 2024-25 and \$1.6M in FY 2025-26 excluding Refuse Rates Administration, a Special Revenue Fund. The major changes include 1) elimination of 3 vacant funded and 2.21 vacant off-budget FTEs, 2) increase of attrition savings, 3) reduction of non-personnel spending, and 4) recalculation of AOSD and Systems work order recoveries that will reduce General Fund and General Fund Support by \$1.6M in FY 2024-25 and \$0.9M in FY 2025-26.</p> <p>The operational impact of the position eliminations of the noted vacant positions below and non-personnel budget reductions are provided below:</p> <p>1) Systems 1053 IS Business Analyst: The Controller's Office ability to support the SF Reports & Analytics system will be negatively impacted. The SF Reports & Analytics system has about 7,000 users Citywide who depend on the system for daily business intelligence on data pertaining to financials, procurement, human resources, payroll, benefits, health/vaccinations, and economic and social policy. The SF Reports & Analytics team is comprised of 4 business analysts, so eliminating 1 of those positions will negatively impact our ability to support the system and deliver new projects by 25%.</p> <p>2) CSA 1867 Auditor I and 1803 Performance Analyst I: As the City Services Auditor (CSA), the 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. The impact of deleting these positions means that the division 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 or requested to be done by contractors. These 2 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 entry level positions provide an important entry into government and candidates tend to move from this position into higher analytical and audit classes, so delaying filling the positions also impacts future hiring pipelines.</p> <p>3) AOSD 1652 Accountant II: With the substantially increased workload due to Government Operations Recovery Initiative, banking change, and the 1670 training program, AOSD originally planned to add a 1652 to the Policy & P-Card team. Now with the reduction, the existing members of the Policy & P-Card team would need to continue to operate at a workload exceeding their capacity. Overtime or comp time are expected, absent work being delayed.</p> <p>4) Administration Division 1649 Accountant Intern: The 1649 Accountant Intern Program (1649 Program) is the City's long-standing 18-month entry-level accountant trainee program that accountant professionals must complete before becoming a permanent 1652 Accountant II. The Controller's off-budget 1649 position supports the overall 1649 Program by providing position authority to participating departments when needed. Annually, the program hosts a class of 20 or more interns, with the expectation that participating departments identify a vacant position for permanent hiring. However, when this does not happen for myriad reasons, such as delayed retirements or separations, challenges obtaining position authority, delays in departmental clearances, the Controller's Office uses these 1649 positions to ensure that the class can proceed with an adequate amount of interns, while meeting critical deadlines. Cutting this 1649 position would restrict the Program's ability to meet the citywide goal of ensuring a reliable pipeline of well-trained accounting professionals performing critical work for each department.</p> <p>5) The additional attrition savings added to the budget will hinder the Department's backfill hiring process. The responsibilities of the vacated positions will be transferred to other staff, that will increase workload and negatively impact their ability to complete their own job duties on time. Overtime or comp time are expected, absent work being delayed.</p> <p>6) Systems non-personnel budget cut will reduce scope of Gartner Strategy & Research Services Subscription to eliminate Executive Coaching, Conferences, and Premium Research Support as well as Defer Oracle Analytics Server (OAS) / Oracle Analytics Cloud (OAC) Upgrade Project; Defer or cancel SF Reports & Analytics enhancements, including TESS data conversion to BI, 14B LBE data conversion to BI, and Chosen Name dashboards.</p> <p>In addition, the Refuse Rates Administration Division proposed an expenditure budget increase of \$0.4M in FY 2024-25 and \$0.7M in FY 2025-26, offset by the increase of Impound Account Beginning Fund Balance of \$0.4M in FY 2024-25 and Rates Revenue of \$1.2M in FY 2025-26.</p>
<p>General Fund Target</p> <p>How did the department meet its target in each year? What are the high-level programmatic, operational, or staffing impacts of this proposed reduction? For non-GFS departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund.</p>	<p>The Controller's Office met its target in FY 2024-25 and FY 2025-26 by 1) eliminating 5.21 vacant FTEs, 2) increasing attrition savings, 3) reducing spending on non-personnel, and 4) including projected prior years' General Fund savings of \$0.3M in FY 2024-25 and \$0.2M in FY 2025-26.</p>
<p>Positions</p> <p>How are current year staffing levels and vacancies factored into your budget submission? What position changes is the department proposing to prioritize core service delivery while meeting the General Fund reduction target or NGF revenue reductions? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, and provide details in Form 3B.</p>	<p>The Controller's Office is currently fully staffed net of attrition savings. The Department will balance hiring requests by maintaining some vacant positions and postponing backfill hiring to meet the attrition savings requirement. The attrition savings increased by \$0.4M in both budget years with an additional 2.16 FTEs required to be kept vacant. The Department proposed deleting 3 budgeted vacant and 2.21 off-budget vacant FTEs that will bring total savings of \$.5M in both budget years. However, the Controller's Office proposed adding one off-budget position (0.79 FTE in FY 2024-25, 1 FTE in FY 2025-26), 1825 Principal Administrative Analyst II, for the Office of the Public Finance to address housing needs and the financial feasibility of certain large-scale development projects in the City, which will be funded by project appropriations.</p>

BUDGET FORM 1A: Summary of Major Changes FY 2024-25 and FY 2025-26

BUDGET FORM 1A: Summary of Major Changes

FY 2024-25 and FY 2025-26

DEPARTMENT CON Controller

	Major Changes	Department Response to Major Changes																																																																																											
Expenditures	<p>What major spending changes is the department proposing? Please provide information especially for any grant changes, major contract changes, personnel changes, or other changes that affect core services and functions. Highlight any changes related to major changes/initiatives as noted in the Summary section and provide details in Form 3A.</p>	<p>The Controller's Office proposed an expenditure reduction in personnel and non-personnel, partially offset by budget increase in programmatic projects and services from other departments, with a net reduction of \$1.4M in FY 2024-25 and \$1.6M in FY 2025-26.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="text-align: left;">Account Lvl 3 Title</th> <th style="text-align: right;">FY 2024-25 Base</th> <th style="text-align: right;">FY 2024-25 Department</th> <th style="text-align: right;">Change from 2024-25 Base</th> <th style="text-align: right;">FY 2025-26 Base</th> <th style="text-align: right;">FY 2025-26 Department</th> <th style="text-align: right;">Change from 2025-26 Base</th> </tr> </thead> <tbody> <tr> <td>Salary & Fringe</td> <td style="text-align: right;">57,465,192</td> <td style="text-align: right;">56,395,008</td> <td style="text-align: right;">(1,070,184)</td> <td style="text-align: right;">59,670,228</td> <td style="text-align: right;">58,582,157</td> <td style="text-align: right;">(1,088,071)</td> </tr> <tr> <td>Non-Personnel Services</td> <td style="text-align: right;">15,421,641</td> <td style="text-align: right;">14,935,635</td> <td style="text-align: right;">(486,006)</td> <td style="text-align: right;">15,420,875</td> <td style="text-align: right;">14,955,478</td> <td style="text-align: right;">(465,397)</td> </tr> <tr> <td>Overhead and Allocation</td> <td style="text-align: right;">0</td> <td style="text-align: right;">(45,128)</td> <td style="text-align: right;">(45,128)</td> <td style="text-align: right;">0</td> <td style="text-align: right;">(46,744)</td> <td style="text-align: right;">(46,744)</td> </tr> <tr> <td>Materials & Supplies</td> <td style="text-align: right;">555,486</td> <td style="text-align: right;">547,486</td> <td style="text-align: right;">(8,000)</td> <td style="text-align: right;">555,486</td> <td style="text-align: right;">547,486</td> <td style="text-align: right;">(8,000)</td> </tr> <tr> <td>Programmatic Projects</td> <td style="text-align: right;">5,806,367</td> <td style="text-align: right;">5,993,672</td> <td style="text-align: right;">187,305</td> <td style="text-align: right;">5,777,729</td> <td style="text-align: right;">5,785,739</td> <td style="text-align: right;">8,010</td> </tr> <tr> <td>Services Of Other Depts</td> <td style="text-align: right;">3,919,705</td> <td style="text-align: right;">3,925,246</td> <td style="text-align: right;">5,541</td> <td style="text-align: right;">3,919,705</td> <td style="text-align: right;">3,925,246</td> <td style="text-align: right;">5,541</td> </tr> <tr> <td>Expenditure Total</td> <td style="text-align: right;">83,168,391</td> <td style="text-align: right;">81,751,919</td> <td style="text-align: right;">(1,416,472)</td> <td style="text-align: right;">85,344,023</td> <td style="text-align: right;">83,749,362</td> <td style="text-align: right;">(1,594,661)</td> </tr> </tbody> </table> <p>In addition, the Refuse Rates Administration proposed an increase of \$0.4M in FY 2024-25 and \$0.7M in FY 2025-26 to fund Refuse Rates analysis in areas such as capital, cost allocation, service levels/performance standards and waste-to-energy. The increase in the Refuse Rates' expenditure budget is offset by its revenue increase and consist with the Rate Board's approved Rate Order.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Account Lvl 3 Title</th> <th style="text-align: right;">FY 2024-25 Base</th> <th style="text-align: right;">FY 2024-25 Department</th> <th style="text-align: right;">Change from 2024-25 Base</th> <th style="text-align: right;">FY 2025-26 Base</th> <th style="text-align: right;">FY 2025-26 Department</th> <th style="text-align: right;">Change from 2025-26 Base</th> </tr> </thead> <tbody> <tr> <td>Salary & Fringe</td> <td style="text-align: right;">500,571</td> <td style="text-align: right;">500,571</td> <td style="text-align: right;">0</td> <td style="text-align: right;">519,012</td> <td style="text-align: right;">519,012</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Overhead and Allocation</td> <td style="text-align: right;">0</td> <td style="text-align: right;">45,128</td> <td style="text-align: right;">45,128</td> <td style="text-align: right;">0</td> <td style="text-align: right;">46,744</td> <td style="text-align: right;">46,744</td> </tr> <tr> <td>Programmatic Projects</td> <td style="text-align: right;">579,980</td> <td style="text-align: right;">911,820</td> <td style="text-align: right;">331,840</td> <td style="text-align: right;">0</td> <td style="text-align: right;">630,802</td> <td style="text-align: right;">630,802</td> </tr> <tr> <td>Expenditure Total</td> <td style="text-align: right;">1,080,551</td> <td style="text-align: right;">1,457,519</td> <td style="text-align: right;">376,968</td> <td style="text-align: right;">519,012</td> <td style="text-align: right;">1,196,558</td> <td style="text-align: right;">677,546</td> </tr> </tbody> </table>	Account Lvl 3 Title	FY 2024-25 Base	FY 2024-25 Department	Change from 2024-25 Base	FY 2025-26 Base	FY 2025-26 Department	Change from 2025-26 Base	Salary & Fringe	57,465,192	56,395,008	(1,070,184)	59,670,228	58,582,157	(1,088,071)	Non-Personnel Services	15,421,641	14,935,635	(486,006)	15,420,875	14,955,478	(465,397)	Overhead and Allocation	0	(45,128)	(45,128)	0	(46,744)	(46,744)	Materials & Supplies	555,486	547,486	(8,000)	555,486	547,486	(8,000)	Programmatic Projects	5,806,367	5,993,672	187,305	5,777,729	5,785,739	8,010	Services Of Other Depts	3,919,705	3,925,246	5,541	3,919,705	3,925,246	5,541	Expenditure Total	83,168,391	81,751,919	(1,416,472)	85,344,023	83,749,362	(1,594,661)	Account Lvl 3 Title	FY 2024-25 Base	FY 2024-25 Department	Change from 2024-25 Base	FY 2025-26 Base	FY 2025-26 Department	Change from 2025-26 Base	Salary & Fringe	500,571	500,571	0	519,012	519,012	0	Overhead and Allocation	0	45,128	45,128	0	46,744	46,744	Programmatic Projects	579,980	911,820	331,840	0	630,802	630,802	Expenditure Total	1,080,551	1,457,519	376,968	519,012	1,196,558	677,546
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Revenues	<p>What revenue changes did the department submit? Please differentiate between General Fund and non-General Fund. This should match an Audit Trail, as shown in Form 2A Revenue Report, as well as, the Expenditure Report in Form 3A.</p>	<p>The Controller's Office proposed revenue increases of \$0.3M and \$0.5M in FY 2024-25 and FY 2025-26, respectively, due to increases in AOSD and FAST Services work orders, OCII revenues as well as projected prior year General Fund savings. The Systems and City Services Auditor's work orders are centrally loaded and the changes are not reflected in the table below.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="text-align: left;">Account Lvl 3 Title</th> <th style="text-align: right;">Change from 2024-25 Base</th> <th style="text-align: right;">Change from 2025-26 Base</th> </tr> </thead> <tbody> <tr> <td>Expenditure Recovery</td> <td style="text-align: right;">125,555</td> <td style="text-align: right;">188,019</td> </tr> <tr> <td>Property Taxes</td> <td style="text-align: right;">0</td> <td style="text-align: right;">100,000</td> </tr> <tr> <td>Intergovernmental: Other</td> <td style="text-align: right;">31,800</td> <td style="text-align: right;">31,800</td> </tr> <tr> <td>Non-General Fund</td> <td style="text-align: right;">157,355</td> <td style="text-align: right;">319,819</td> </tr> <tr> <td>Unappropriated Fund Balance</td> <td style="text-align: right;">300,000</td> <td style="text-align: right;">200,000</td> </tr> <tr> <td>Expenditure Recovery</td> <td style="text-align: right;">(160,266)</td> <td style="text-align: right;">(54,633)</td> </tr> <tr> <td>General Fund Support</td> <td style="text-align: right;">139,734</td> <td style="text-align: right;">145,367</td> </tr> <tr> <td>Total Revenue Change</td> <td style="text-align: right;">297,089</td> <td style="text-align: right;">465,186</td> </tr> </tbody> </table> <p>In addition, the Refuse Rates Administration proposed a revenue increase of \$0.4M and \$1.2M in FY 2024-25 and FY 2025-26, respectively, pursuant to Rate Board's approved Rate Order to fund planned spending of Refuse Rates Administration.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Account Lvl 3 Title</th> <th style="text-align: right;">Change from 2024-25 Base</th> <th style="text-align: right;">Change from 2025-26 Base</th> </tr> </thead> <tbody> <tr> <td>Charges for Services</td> <td style="text-align: right;">0</td> <td style="text-align: right;">1,196,558</td> </tr> <tr> <td>Unappropriated Fund Balance</td> <td style="text-align: right;">376,191</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Non-General Fund</td> <td style="text-align: right;">376,191</td> <td style="text-align: right;">1,196,558</td> </tr> </tbody> </table>	Account Lvl 3 Title	Change from 2024-25 Base	Change from 2025-26 Base	Expenditure Recovery	125,555	188,019	Property Taxes	0	100,000	Intergovernmental: Other	31,800	31,800	Non-General Fund	157,355	319,819	Unappropriated Fund Balance	300,000	200,000	Expenditure Recovery	(160,266)	(54,633)	General Fund Support	139,734	145,367	Total Revenue Change	297,089	465,186	Account Lvl 3 Title	Change from 2024-25 Base	Change from 2025-26 Base	Charges for Services	0	1,196,558	Unappropriated Fund Balance	376,191	0	Non-General Fund	376,191	1,196,558																																																				
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Legislation	<p>Is the department seeking to submit any legislation with the budget? Does the department's budget assume any revenues/expenditures that require a legislative change?</p>	<p>The Controller's Office does not have any legislation with our proposed budget.</p>																																																																																											
Prop J	<p>Identify existing Prop J Analyses that will continue, and if the department's budget proposes any NEW contracting out of work previously done by City workers.</p>	<p>The Controller's Office proposed budget does not include any new contracts for work that was previously done by City workers.</p>																																																																																											

**BUDGET FORM 1A: Summary of Major Changes
FY 2024-25 and FY 2025-26**

BUDGET FORM 1A: Summary of Major Changes

FY 2024-25 and FY 2025-26

DEPARTMENT CON Controller

Major Changes		Department Response to Major Changes
Transfer of Function	Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.	The Controller's Office has no transfer of function proposed in either budget years.
Interim Exceptions	Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.79 in BY and .78 in BY +1)? If so, for what reason are is the request being made?	The Controller's Office has no interim exceptions proposed in either budget years.
Budget Equity	How has the department considered equity in its budget proposal?	The Controller's Office budget supports equity through both staffing and service contracts in two meaningful ways: internal support of departmental racial equity initiatives and actions and external support of Citywide racial equity mandates and resources. The department budgets FTEs to support the access to workforce demographics and citywide contract inclusion reporting through the City and County of San Francisco's PeopleSoft Applications, SF People & Pay, SF Procurement, SF Financials, SF Learning and SF Reports & Analytics. In partnership with HRC's Office of Racial Equity (ORE), the City Administrator's Office, the Office of Contract Administration (OCA), and the Contract Monitoring Division (CMD), the Controller's Office has developed a citywide contract inclusion reporting implementation plan as well as a citywide contracts equity and inclusion reporting available through SF Reports & Analytics. Budgeted staff time is used towards our partnership with the Department of Human Resources (DHR) and HRC's ORE in the publication of the Annual Workforce report as well as Citywide, multi-year demographics reporting on DHR's website. Internally, a combination consulting services contracts and FTEs are used to support racial equity initiatives.

BUDGET FORM 1B: Department Budget Summary

FY 2024-25 and FY 2025-26

DEPARTMENT: CON Controller

GFS Details

Account Lvl 2	Account Lvl 3	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
EXPENDITURE	SALARIES	42,144,768	41,340,912	(803,856)	43,837,083	43,024,431	(812,652)
	MAND_FRING_BEN	15,320,424	15,054,096	(266,328)	15,833,145	15,557,726	(275,419)
	PROG_PROJ	5,806,367	5,993,672	187,305	5,777,729	5,785,739	8,010
	OH_ALLOCS	0	(45,128)	(45,128)	0	(46,744)	(46,744)
	NON_PERS_SVCS	15,421,641	14,935,635	(486,006)	15,420,875	14,955,478	(465,397)
	MTL_SUPP	555,486	547,486	(8,000)	555,486	547,486	(8,000)
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EXPENDITURE		83,168,391	81,751,919	(1,416,472)	85,344,023	83,749,362	(1,594,661)
GFS	General Fund Support	10,804,363	9,090,802	(1,713,561)	12,805,759	10,745,912	(2,059,847)

Account Lvl 2	Account Lvl 3	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
REVENUE	PROP_TAX	100,000	100,000	0	0	100,000	100,000
	INTERGOV_REV_OTH	298,000	329,800	31,800	298,000	329,800	31,800
	CHGS_FOR_SERVICES	440,000	440,000	0	440,000	440,000	0
	OTH_REV	1,000,000	1,000,000	0	1,000,000	1,000,000	0
	EXP_RECOVERY	70,526,028	70,491,317	(34,711)	70,800,264	70,933,650	133,386
	UNAPP_FD_BAL	0	300,000	300,000	0	200,000	200,000
REVENUE		72,364,028	72,661,117	297,089	72,538,264	73,003,450	465,186
GFS	General Fund Support	10,804,363	9,090,802	(1,713,561)	12,805,759	10,745,912	(2,059,847)

GFS Target Status

FY 2024-25 Reduction Targets	FY 2024-25 Baseline Target	FY 2024-25 Dept Submission	FY 2024-25 Amt Over (Under) Target	FY 2025-26 Reduction Targets	FY 2025-26 Baseline Target	FY 2025-26 Dept Submission	FY 2025-26 Amt Over (Under) Target
(1,060,000)	9,744,363	9,090,802	(653,561)	(1,060,000)	11,745,759	10,745,912	(999,847)
			Target Met				Target Met

NGFS - Self Supporting

Account Lvl 2	Category	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
EXPENDITURE	Salaries	372,427	372,427	0	387,169	387,169	0
	Mandatory Fringe Benefits	128,144	128,144	0	131,843	131,843	0
	Programmatic Projects	579,980	911,820	331,840	0	630,802	630,802
	Overhead and Allocations	0	45,128	45,128	0	46,744	46,744
EXPENDITURE		1,080,551	1,457,519	376,968	519,012	1,196,558	677,546
REVENUE	Charges for Services	0	0	0	0	1,196,558	1,196,558
	Unappropriated Fund Balance	1,081,328	1,457,519	376,191	0	0	0
REVENUE		1,081,328	1,457,519	376,191	0	1,196,558	1,196,558
Non-General Fund Support	Revenue Surplus(Deficit)	(777)	0	777	519,012	0	(519,012)

BUDGET FORM 1C: Contingency

FY 2024-25 and FY 2025-26

DEPARTMENT: CON

DEPT NAME: Controller

General Fund departments must also propose additional ongoing contingency reductions. Departments are not expected to load the contingency target. Please describe the proposal(s) below.

Description	FY 2024-25 \$ Savings	FY 2025-26 \$Savings
The Controller's Office is reviewing potential General Fund savings that could be garnered for City Hall building use costs. Since the Controller's Office includes some Divisions with work order and/or expense recoveries from Non-General Fund Departments, e.g. City Services Auditor, Citywide Systems, Accounting Operations, the Office of Public Finance, and Refuse Rates Administration, including allocable City Hall building use costs, in lieu of space rental costs, could net savings to the General Fund. Our analysis is underway.	530,000	530,000
Total	530,000	530,000

BUDGET FORM 2A: Revenue Report FY 2024-25 and FY 2025-26

BUDGET FORM 2A: Revenue Report

DEPARTMENT CON Controller

Total BY Revenue Change **673,280** Total BY1 Revenue Change **1,661,744**

Budget Justification

GFS Type	Dept Grp	Division	Division Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	TRIO	Agency Use	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base	Revenue Description and Explanation of Change	
GFS	CON	207672	CON Budget & Analysis	10000	Operating	4100PropTx	410940	Prop Tax-Administrative Cost			100,000	100,000	0	0	100,000	100,000	Reverse back Prop Tax revenue as approved in last year's budget.	
GFS	CON	207672	CON Budget & Analysis	10000	Operating	4490IGROth	449997	City Depts Revenue From OCII			14,000	34,800	20,800	14,000	34,800	20,800	Increase revenue from OCII to reflect actual services provided.	
GFS	CON	229227	CON Accounting	10000	Operating	4490IGROth	449997	City Depts Revenue From OCII			254,000	265,000	11,000	254,000	265,000	11,000	Increase revenue from OCII to reflect actual services provided.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486020	Exp Rec Fr Airport (AAO)			868,474	851,556	(16,918)	868,474	882,923	14,449	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486110	Exp Rec Fr Bldg Inspection AAO			72,825	63,419	(9,406)	72,825	65,746	(7,079)	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486170	Exp Rec Fr Chld Supprt SvcsAAO			11,498	9,757	(1,741)	11,498	10,115	(1,383)	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486191	Exp Rec Fr Early Childhood			112,433	173,181	60,748	112,433	179,537	67,104	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486370	Exp Rec Fr Comm Health Svc AAO			605,601	514,663	(90,938)	605,601	533,552	(72,049)	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486380	Exp Rec Fr Sf Gen Hospital AAO			964,616	928,101	(36,515)	964,616	962,164	(2,452)	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486390	Exp Rec Fr Laguna Honda AAO			353,905	378,070	24,165	353,905	391,945	38,040	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486400	Exp Rec Fr CommMental Hlth AAO			384,569	378,070	(6,499)	384,569	391,945	7,376	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486460	Exp Rec Fr Muni TransprtAAO			702,700	670,770	(31,930)	702,700	695,387	(7,313)	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486530	Exp Rec Fr Port Commission AAO			159,705	178,059	18,354	159,705	184,594	24,889	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486560	Exp Rec Fr Public Works (AAO)			398,623	378,070	(20,553)	398,623	391,945	(6,678)	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486630	Exp Rec Fr Rec & Park (AAO)			176,314	169,522	(6,792)	176,314	175,743	(571)	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486640	Exp Rec Fr Retirement Sys AAO			90,713	71,956	(18,757)	90,713	74,596	(16,117)	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486690	Exp Rec Fr Human Services AAO			922,454	848,829	(73,625)	922,454	879,982	(42,472)	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	10000	Operating	4860ExpRec	486740	Exp Rec Fr PUC (AAO)			1,662,206	1,687,902	25,696	1,662,206	1,749,848	87,642	AOSD work order adjustment based on FY 2022-23 actuals.	
GFS	CON	229227	CON Accounting	22135	CO Department Financial Assist	4860ExpRec	486430	Exp Rec Fr Public Library AAO			0	100,000	100,000	0	0	0	0	AOSD FAST services requested by LIB.
GFS	CON	229227	CON Accounting	22135	CO Department Financial Assist	4860ExpRec	486530	Exp Rec Fr Port Commission AAO			200,000	250,000	50,000	200,000	250,000	50,000	AOSD FAST services requested by PRT.	
GFS	CON	275641	CON City Services Auditor	10002	Interdepartmental-Overhead	49990BegFB	499999	Beg Fund Balance - Budget Only			0	300,000	300,000	0	200,000	200,000	PY CSA GEN work order savings.	
NGFS	CON	210832	CON Refuse Rates Adm	22434	CO Refuse Rates Administration	4600C4Svcs	460148	Solid Waste Impound Acct Fee			0	0	0	0	1,196,558	1,196,558	Refuse Rates revenue approved by Rate Board.	
NGFS	CON	210832	CON Refuse Rates Adm	22434	CO Refuse Rates Administration	49990BegFB	499999	Beg Fund Balance - Budget Only			1,081,328	1,457,519	376,191	0	0	0	Increase Impound Account Beginning Fund Balance to fund Refuse Rates spending plan in FY 2024-25.	

Budget Form 2B: Schedule of Licenses, Permits, Fines & Service Charges

DEPARTMENT: CON Controller

Inflation Factor for FY 2024-25 Fee Auto Increase as per Code Section **
Inflation Factor for FY 2025-26 Fee Auto Increase as per Code Section **

TABLE 1 - FEES TO BE CERTIFIED BY CON [Please click here for the latest fee certification letter for reference.](#)

TABLE 2 - MODIFIED AND NEW FEES

TABLE 3 - CONTINUING FEES

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust Yes/No	Account Code	Fund Code	Authority Code	Department Code	Project Code	Activity Code	FY 2023-24 Revenue Proposed	FY 2024-25 Revenue Proposed	FY 2025-26 Revenue Proposed
11	C	Assessment Admin Charge		No	460159	10000	10000	207672	10001644	0001	\$ 50,000	\$ 50,000	\$ 50,000
12	C	Delinquent Installment Collectn Fee		No	460167	10000	10000	207672	10001644	0001	\$ 40,000	\$ 40,000	\$ 40,000
13	C	Redemption Fee		No	460168	10000	10000	207672	10001644	0001	\$ 25,000	\$ 25,000	\$ 25,000
14	C	Solid Waste Impound Account Fee (Refuse Rates)	San Francisco Health Code Section 290	No	460148	14000	22434	210832	10038679	0001	\$ -	\$ -	\$ 1,196,558
15											\$ -	\$ -	\$ -
16											\$ -	\$ -	\$ -
17											\$ -	\$ -	\$ -
18											\$ -	\$ -	\$ -
19											\$ -	\$ -	\$ -
20											\$ -	\$ -	\$ -

Fee Status:
 C Continuing
 M Modified
 N New
 D Discontinued

Note:
 ** If Auto CPI adjustment = Yes, FY 2024-25 and FY 2025-26 Fee will be automatically generated based on the inflation factor determined by the Controller.
 If Auto CPI adjustment = No, FY 2024-25 and FY 2025-26 Fee will remain the same as previous year or entered by dept according to Code Authorization.

BUDGET FORM 3A: Expenditure Changes FY 2024-25 and FY 2025-26

BUDGET FORM 3A: Expenditure Change

DEPARTMENT: CON Controller

													Total BY Expenditure Change	(1,039,504)	Total BY1 Expenditure Change	(917,115)
GFS Type	Dept Grp	Division	Division Title	Dept ID	Dept ID Title	Account Lvl 5 Title	Account	Account Title	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base	Explanation of Change	
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5010Salary	501000	Perm Salaries-Misc-Budget	28,000	0	(28,000)	28,414	0	(28,414)	Reallocate budget to special class 9994M MCCP.	
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5010Salary	501010	Perm Salaries-Misc-Regular	1,936,577	1,962,808	26,231	2,033,128	2,059,860	26,732	Reallocate budget from 501000 and 519010 to MCCP.	
5010Salary Total									1,964,577	1,962,808	(1,769)	2,061,542	2,059,860	(1,682)		
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5130Fringe	513010	Retire City Misc	310,592	314,823	4,231	306,675	310,781	4,106	Reallocate budget from 501000 and 519010 to MCCP.	
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5130Fringe	514010	Social Security (OASDI & HI)	128,456	130,082	1,626	135,860	137,517	1,657	Reallocate budget from 501000 and 519010 to MCCP.	
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5130Fringe	514020	Social Sec-Medicare(HI Only)	31,817	32,197	380	33,214	33,602	388	Reallocate budget from 501000 and 519010 to MCCP.	
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5130Fringe	515020	Retiree Health-Match-Prop B	15,687	15,875	188	16,379	16,570	191	Reallocate budget from 501000 and 519010 to MCCP.	
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5130Fringe	515030	RetireeHlthCare-CityMatchPropC	6,254	6,329	75	6,535	6,611	76	Reallocate budget from 501000 and 519010 to MCCP.	
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5130Fringe	519010	Fringe Adjustments-Budget	4,838	0	(4,838)	4,846	0	(4,846)	Reallocate budget to special class 9994M MCCP.	
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5130Fringe	519120	Long Term Disability Insurance	6,435	6,543	108	6,733	6,843	110	Reallocate budget from 501000 and 519010 to MCCP.	
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5130Fringe	519990	Other Fringe Benefits	0	(1)	(1)	0	0	0	Reallocate budget from 501000 and 519010 to MCCP.	
5130Fringe Total									504,079	505,848	1,769	510,242	511,924	1,682		
GFS	CON	207672	CON Budget & Analysis	207672	CON Budget & Analysis	5210NPSvcs	535960	Software Licensing Fees	698,935	873,669	174,734	698,935	904,247	205,312	PATS software licensing fees increase annually by 3.5%.	
5210NPSvcs Total									698,935	873,669	174,734	698,935	904,247	205,312		
CON Budget & Analysis Total									3,167,591	3,342,325	174,734	3,270,719	3,476,031	205,312		
GFS	CON	229222	CON Administration	229222	CON Administration	5010Salary	501000	Perm Salaries-Misc-Budget	43,534	0	(43,534)	44,177	0	(44,177)	Reallocate budget to special class 9994M MCCP & STEPM.	
GFS	CON	229222	CON Administration	229222	CON Administration	5010Salary	501010	Perm Salaries-Misc-Regular	4,577,728	4,478,829	(98,899)	4,776,758	4,679,013	(97,745)	Increase of attrition savings.	
5010Salary Total									4,621,262	4,478,829	(142,433)	4,820,935	4,679,013	(141,922)		
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	513010	Retire City Misc	686,331	672,404	(13,927)	676,426	663,433	(12,993)	Increase of attrition savings.	
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	514010	Social Security (OASDI & HI)	278,127	271,994	(6,133)	292,028	285,968	(6,060)	Increase of attrition savings.	
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	514020	Social Sec-Medicare(HI Only)	72,048	70,614	(1,434)	74,934	73,517	(1,417)	Increase of attrition savings.	
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	515010	Health Service-City Match	152,424	148,209	(4,215)	163,089	158,579	(4,510)	Increase of attrition savings.	
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	515020	Retiree Health-Match-Prop B	35,522	34,815	(707)	36,948	36,249	(699)	Increase of attrition savings.	
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	515030	RetireeHlthCare-CityMatchPropC	14,164	13,883	(281)	14,731	14,453	(278)	Increase of attrition savings.	
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	515710	Dependent Coverage	347,647	331,013	(16,634)	371,987	354,189	(17,798)	Increase of attrition savings.	
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	516010	Dental Coverage	30,682	29,339	(1,343)	31,703	30,315	(1,388)	Increase of attrition savings.	
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	519010	Fringe Adjustments-Budget	7,488	0	(7,488)	7,535	0	(7,535)	Reallocate budget to special class 9994M MCCP & STEPM.	
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	519120	Long Term Disability Insurance	13,616	13,210	(406)	14,198	13,797	(401)	Increase of attrition savings.	
GFS	CON	229222	CON Administration	229222	CON Administration	5130Fringe	519990	Other Fringe Benefits	0	1	1	0	1	1		
5130Fringe Total									1,638,049	1,585,482	(52,567)	1,683,579	1,630,501	(53,078)		
GFS	CON	229222	CON Administration	229222	CON Administration	5200OHALlo	520990	Other Overhead Charges	(5,691,804)	(5,514,438)	177,366	(5,691,804)	(5,706,925)	(15,121)	Admin overhead recalculation based on Admin proposed Departmental Phase Budget.	
5200OHALlo Total									(5,691,804)	(5,514,438)	177,366	(5,691,804)	(5,706,925)	(15,121)		
GFS	CON	229222	CON Administration	229222	CON Administration	5210NPSvcs	527310	Legal Services	35,000	0	(35,000)	35,000	0	(35,000)	Reduce budget to meet MBO budget cut requirement.	
GFS	CON	229222	CON Administration	229222	CON Administration	5210NPSvcs	527990	Other Professional Services	52,817	47,817	(5,000)	52,817	47,817	(5,000)	Reduce budget to meet MBO budget cut requirement.	
5210NPSvcs Total									87,817	47,817	(40,000)	87,817	47,817	(40,000)		
GFS	CON	229222	CON Administration	229222	CON Administration	5400Mat&Su	540000	Materials & Supplies-Budget	31,513	22,513	(9,000)	31,513	22,513	(9,000)	Adjust budget to reflect actual spending.	
GFS	CON	229222	CON Administration	229222	CON Administration	5400Mat&Su	546990	Food	0	9,000	9,000	0	9,000	9,000	Adjust budget to reflect actual spending.	
5400Mat&Su Total									31,513	31,513	0	31,513	31,513	0		
GFS	CON	229222	CON Administration	229222	CON Administration	5810OthDep	581450	GF-HR-Mgmt Training	12,332	17,332	5,000	12,332	17,332	5,000	Increase DHR training, offset reduction in non-personnel budget.	
5810OthDep Total									12,332	17,332	5,000	12,332	17,332	5,000		
CON Administration Total									699,169	646,535	(52,634)	944,372	699,251	(245,121)		
GFS	CON	229227	CON Accounting	229227	CON Accounting	5010Salary	501000	Perm Salaries-Misc-Budget	316,457	0	(316,457)	321,137	0	(321,137)	Reallocate budget to special class STEPM.	
GFS	CON	229227	CON Accounting	229227	CON Accounting	5010Salary	501010	Perm Salaries-Misc-Regular	6,445,313	6,459,063	13,750	6,753,489	6,774,192	20,703		
5010Salary Total									6,761,770	6,459,063	(302,707)	7,074,626	6,774,192	(300,434)	Combination of special classes adjustments. See details in tab: Position Changes.	
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	513010	Retire City Misc	976,799	1,013,302	36,503	965,833	1,001,754	35,921		
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	514010	Social Security (OASDI & HI)	419,741	432,993	13,252	443,474	457,158	13,684		
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	514020	Social Sec-Medicare(HI Only)	103,232	106,331	3,099	107,701	110,902	3,201		
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	515010	Health Service-City Match	217,894	213,679	(4,215)	233,119	228,609	(4,510)		
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	515020	Retiree Health-Match-Prop B	50,899	52,428	1,529	53,108	54,686	1,578		
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	515030	RetireeHlthCare-CityMatchPropC	20,293	20,902	609	21,178	21,807	629		

BUDGET FORM 3A: Expenditure Changes FY 2024-25 and FY 2025-26

BUDGET FORM 3A: Expenditure Change

DEPARTMENT: CON Controller

														Total BY Expenditure Change	(1,039,504)	Total BY1 Expenditure Change	(917,115)
GFS Type	Dept Grp	Division	Division Title	Dept ID	Dept ID Title	Account Lvl 5		FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26	Explanation of Change			
								Base	Department	Dept - Base	Base	Department	Dept - Base				
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	515710	532,331	515,697	(16,634)	569,603	551,805	(17,798)				
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	516010	45,974	44,631	(1,343)	47,508	46,120	(1,388)				
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	519010	62,596	0	(62,596)	63,414	0	(63,414)	Reallocate budget to special class STEP.M.			
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	519120	23,804	24,680	876	24,909	25,814	905				
GFS	CON	229227	CON Accounting	229227	CON Accounting	5130Fringe	519990	63,374	1	(63,373)	63,374	0	(63,374)	Reallocate budget to special class 9994M MCCP.			
5130Fringe Total								2,516,937	2,424,644	(92,293)	2,593,221	2,498,655	(94,566)	Combination of special classes adjustments. See details in tab: Position Changes.			
GFS	CON	229227	CON Accounting	229227	CON Accounting	5200OHAllo	520290	1,656,346	1,577,907	(78,439)	1,656,346	1,634,390	(21,956)	Overhead allocation reduced due to the reduction of the Admin proposed budget.			
5200OHAllo Total								1,656,346	1,577,907	(78,439)	1,656,346	1,634,390	(21,956)				
GFS	CON	229227	CON Accounting	229227	CON Accounting	5400Mat&Su	549210	9,000	5,000	(4,000)	9,000	5,000	(4,000)	Reduce budget to meet MBO budget cut requirement.			
GFS	CON	229227	CON Accounting	229227	CON Accounting	5400Mat&Su	549310	9,000	5,000	(4,000)	9,000	5,000	(4,000)	Reduce budget to meet MBO budget cut requirement.			
5400Mat&Su Total								18,000	10,000	(8,000)	18,000	10,000	(8,000)				
CON Accounting Total								10,953,053	10,471,614	(481,439)	11,342,193	10,917,237	(424,956)				
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5010Salary	501000	14,000	0	(14,000)	14,207	0	(14,207)	Reallocate budget to special class 9994M MCCP.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5010Salary	501010	396,848	409,963	13,115	411,659	425,024	13,365	Reallocate budget to special class 9994M MCCP.			
5010Salary Total								410,848	409,963	(885)	425,866	425,024	(842)				
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5130Fringe	513010	56,790	58,905	2,115	55,723	57,776	2,053	Reallocate budget to special class 9994M MCCP.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5130Fringe	514010	22,860	23,673	813	24,396	25,225	829	Reallocate budget to special class 9994M MCCP.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5130Fringe	514020	5,755	5,945	190	5,969	6,163	194	Reallocate budget to special class 9994M MCCP.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5130Fringe	515020	2,837	2,931	94	2,942	3,038	96	Reallocate budget to special class 9994M MCCP.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5130Fringe	515030	1,132	1,169	37	1,174	1,212	38	Reallocate budget to special class 9994M MCCP.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5130Fringe	519010	2,419	0	(2,419)	2,423	0	(2,423)	Reallocate budget to special class 9994M MCCP.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5130Fringe	519120	838	892	54	867	922	55	Reallocate budget to special class 9994M MCCP.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5130Fringe	519990	0	1	1	0	0	0	Internal balancing.			
5130Fringe Total								92,631	93,516	885	93,494	94,336	842				
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5210NPSvcs	522000	1,000	0	(1,000)	1,000	0	(1,000)	Adjust budget to reflect actual spending.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5210NPSvcs	527000	43,521	44,521	1,000	43,521	44,521	1,000	Adjust budget to reflect actual spending.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5210NPSvcs	535710	40,000	45,000	5,000	40,000	45,000	5,000	Adjust budget to reflect actual spending.			
GFS	CON	207673	CON Economic Analysis	207673	CON Economic Analysis	5210NPSvcs	535960	5,000	0	(5,000)	5,000	0	(5,000)	Adjust budget to reflect actual spending.			
5210NPSvcs Total								89,521	89,521	0	89,521	89,521	0				
CON Economic Analysis Total								593,000	593,000	0	608,881	608,881	0				
GFS	CON	207674	CON Public Finance	207674	CON Public Finance	5010Salary	501010	250,700	250,700	0	260,169	260,169	0				
5010Salary Total								250,700	250,700	0	260,169	260,169	0				
GFS	CON	207674	CON Public Finance	207674	CON Public Finance	5060ProgPr	506070	381,477	383,778	2,301	381,477	366,579	(14,898)	Internal balancing to match recovery budget.			
5060ProgPr Total								381,477	383,778	2,301	381,477	366,579	(14,898)				
GFS	CON	207674	CON Public Finance	207674	CON Public Finance	5200OHAllo	520290	165,086	157,949	(7,137)	165,086	163,603	(1,483)	Overhead allocation reduced due to the reduction of the Admin proposed budget.			
5200OHAllo Total								165,086	157,949	(7,137)	165,086	163,603	(1,483)				
CON Public Finance Total								797,263	792,427	(4,836)	806,732	790,351	(16,381)				
GFS	CON	229227	CON Accounting	229227	CON Accounting	5060ProgPr	506070	3,662,196	3,812,196	150,000	3,662,196	3,712,196	50,000	Increase FAST work order per PRT request by 50K ongoing & LIB by 100K one-time in FY24-25.			
5060ProgPr Total								3,662,196	3,812,196	150,000	3,662,196	3,712,196	50,000				
CON Accounting Total								3,662,196	3,812,196	150,000	3,662,196	3,712,196	50,000				
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5010Salary	501010	0	0	0	0	0	0				
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5010Salary	501000	714,175	0	(714,175)	724,745	0	(724,745)	Reallocate budget to special class 9994M MCCP & STEP.M.			
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5010Salary	501010	12,541,978	13,075,561	533,583	13,068,682	13,610,270	541,588				
5010Salary Total								13,256,153	13,075,561	(180,592)	13,793,427	13,610,270	(183,157)	Combination of one 1052 position deletion and special classes adjustments. See details in tab: Position Changes.			
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5130Fringe	513010	1,748,941	1,836,983	88,042	1,724,876	1,810,116	85,240				
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5130Fringe	514010	787,887	820,969	33,082	832,681	866,259	33,578				
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5130Fringe	514020	194,510	202,247	7,737	202,122	209,976	7,854				
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5130Fringe	515010	342,453	337,656	(4,797)	366,370	361,238	(5,132)				

BUDGET FORM 3A: Expenditure Changes FY 2024-25 and FY 2025-26

BUDGET FORM 3A: Expenditure Change

DEPARTMENT: CON Controller

														Total BY Expenditure Change	(1,039,504)	Total BY1 Expenditure Change	(917,115)		
GFS Type	Dept Grp	Division	Division Title	Dept ID	Dept ID Title	Account Lvl 5 Title	Account	Account Title	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base	Explanation of Change				
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5130Fringe	515020	Retiree Health-Match-Prop B	95,893	99,708	3,815	99,680	103,552	3,872					
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5130Fringe	515030	RetireeHlthCare-CityMatchPropC	38,223	39,744	1,521	39,737	41,280	1,543					
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5130Fringe	515710	Dependent Coverage	903,461	890,336	(13,125)	966,720	952,676	(14,044)					
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5130Fringe	516010	Dental Coverage	76,997	75,889	(1,108)	79,568	78,423	(1,145)					
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5130Fringe	519010	Fringe Adjustments-Budget	124,277	0	(124,277)	125,215	0	(125,215)	Reallocate budget to special class 9994M MCCP & STEP.M.				
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5130Fringe	519120	Long Term Disability Insurance	44,461	46,649	2,188	46,403	48,624	2,221					
5130Fringe Total									4,357,103	4,350,181	(6,922)	4,483,372	4,472,144	(11,228)	Combination of one 1052 position deletion and special classes adjustments. See details in tab: Position Changes.				
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5200OHALlo	520290	Division Overhead	2,082,544	1,998,727	(83,817)	2,082,544	2,065,365	(17,179)	Overhead allocation reduced due to the reduction of the Admin proposed budget.				
5200OHALlo Total									2,082,544	1,998,727	(83,817)	2,082,544	2,065,365	(17,179)					
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5210NPSvcs	527990	Other Professional Services	2,013,902	1,393,703	(620,199)	2,013,136	1,382,968	(630,168)	Reduce budget to meet MBO budget cut requirement.				
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5210NPSvcs	535000	Other Current Expenses - Bdgt	30,600	30,059	(541)	30,600	30,059	(541)	Reduce budget to partially net out DT service increase in Public Cloud.				
5210NPSvcs Total									2,044,502	1,423,762	(620,740)	2,043,736	1,413,027	(630,709)					
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5810OthDep	581140	DT Technology Projects	93,167	91,062	(2,105)	93,167	91,062	(2,105)	Budget adjustment to match DT proposed budget.				
GFS	CON	229228	CON Citywide Systems	229228	CON Citywide Systems	5810OthDep	581142	DT Citywide Public Cloud	0	2,646	2,646	0	2,646	2,646	DT Citywide Public Cloud allocation				
5810OthDep Total									93,167	93,708	541	93,167	93,708	541					
CON Citywide Systems Total									21,833,469	20,941,939	(891,530)	22,496,246	21,654,514	(841,732)					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5010Salary	501010	Perm Salaries-Misc-Regular	1,210,029	1,252,377	42,348	1,234,744	1,270,852	36,108	Net of 1053 reassignment and post audit charges.				
5010Salary Total									1,210,029	1,252,377	42,348	1,234,744	1,270,852	36,108					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5060ProgPr	506070	Programmatic Projects-Budget	759,214	812,315	53,101	730,576	721,581	(8,995)	Internal balance to net out the overhead changes.				
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5060ProgPr	506070	Programmatic Projects-Budget	778,480	760,383	(18,097)	778,480	760,383	(18,097)	Reduce OCOH budget to match recovery budget.				
5060ProgPr Total									1,537,694	1,572,698	35,004	1,509,056	1,481,964	(27,092)					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5130Fringe	513010	Retire City Misc	77,570	55,183	(22,387)	76,636	54,625	(22,011)					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5130Fringe	514010	Social Security (OASDI & HI)	34,240	24,466	(9,774)	35,773	25,612	(10,161)					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5130Fringe	514020	Social Sec-Medicare(HI Only)	8,008	5,722	(2,286)	8,365	5,989	(2,376)					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5130Fringe	515010	Health Service-City Match	18,056	13,259	(4,797)	19,317	14,185	(5,132)					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5130Fringe	515020	Retiree Health-Match-Prop B	3,948	2,821	(1,127)	4,126	2,954	(1,172)	Net of 1053 reassignment and post audit charges.				
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5130Fringe	515030	RetireeHlthCare-CityMatchPropC	1,573	1,124	(449)	1,645	1,178	(467)					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5130Fringe	515710	Dependent Coverage	48,034	34,909	(13,125)	51,397	37,353	(14,044)					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5130Fringe	516010	Dental Coverage	4,071	2,963	(1,108)	4,207	3,062	(1,145)					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5130Fringe	519120	Long Term Disability Insurance	2,263	1,617	(646)	2,366	1,694	(672)					
5130Fringe Total									197,763	142,064	(55,699)	203,832	146,652	(57,180)					
GFS	CON	275641	CON City Services Auditor	275642	CON CSA Business Operations	5200OHALlo	520290	Division Overhead	1,787,828	1,734,727	(53,101)	1,787,828	1,796,823	8,995	Overhead allocation reduced due to the reduction of the Admin proposed budget.				
5200OHALlo Total									1,787,828	1,734,727	(53,101)	1,787,828	1,796,823	8,995					
CON CSA Business Operations Total									4,733,314	4,701,866	(31,448)	4,735,460	4,696,291	(39,169)					
GFS	CON	275641	CON City Services Auditor	275643	CON CSA City Audits	5010Salary	501000	Perm Salaries-Misc-Budget	167,520	0	(167,520)	169,998	0	(169,998)	Reallocate budget from 501000 to special class 9995M MISC & STEP.M.				
GFS	CON	275641	CON City Services Auditor	275643	CON CSA City Audits	5010Salary	501010	Perm Salaries-Misc-Regular	5,348,758	5,463,590	114,832	5,573,363	5,692,374	119,011	Net of 1053 reassignment, 1867 deletion and special classes adjustments.				
5010Salary Total									5,516,278	5,463,590	(52,688)	5,743,361	5,692,374	(50,987)					
GFS	CON	275641	CON City Services Auditor	275643	CON CSA City Audits	5130Fringe	513010	Retire City Misc	760,137	777,109	16,972	749,224	765,892	16,668					
GFS	CON	275641	CON City Services Auditor	275643	CON CSA City Audits	5130Fringe	514010	Social Security (OASDI & HI)	329,413	336,532	7,119	345,125	352,504	7,379					
GFS	CON	275641	CON City Services Auditor	275643	CON CSA City Audits	5130Fringe	514020	Social Sec-Medicare(HI Only)	78,646	80,311	1,665	81,913	83,638	1,725	Net of 1053 reassignment, 1867 deletion and special classes adjustments.				
GFS	CON	275641	CON City Services Auditor	275643	CON CSA City Audits	5130Fringe	515020	Retiree Health-Match-Prop B	38,775	39,596	821	40,380	41,231	851					
GFS	CON	275641	CON City Services Auditor	275643	CON CSA City Audits	5130Fringe	515030	RetireeHlthCare-CityMatchPropC	15,468	15,795	327	16,101	16,440	339					
GFS	CON	275641	CON City Services Auditor	275643	CON CSA City Audits	5130Fringe	519010	Fringe Adjustments-Budget	36,277	0	(36,277)	36,161	0	(36,161)	Reallocate budget from 519010 to special class 9995M MISC & STEP.M.				
GFS	CON	275641	CON City Services Auditor	275643	CON CSA City Audits	5130Fringe	519120	Long Term Disability Insurance	20,153	20,623	470	21,006	21,493	487	Net of 1053 reassignment, 1867 deletion and special classes adjustments.				

BUDGET FORM 3A: Expenditure Changes FY 2024-25 and FY 2025-26

BUDGET FORM 3A: Expenditure Change

DEPARTMENT: CON Controller

													Total BY Expenditure Change	(1,039,504)	Total BY1 Expenditure Change	(917,115)
GFS Type	Dept Grp	Division	Division Title	Dept ID	Dept ID Title	Account Lvl 5 Title	Account	Account Title	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base	Explanation of Change	
5130Fringe Total									1,278,869	1,269,966	(8,903)	1,289,910	1,281,198	(8,712)		
CON CSA City Audits Total									6,795,147	6,733,556	(61,591)	7,033,271	6,973,572	(59,699)		
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5010Salary	501000	Perm Salaries-Misc-Budget	95,592	0	(95,592)	96,999	0	(96,999)	Reallocate budget from 501000 to special class 9995M MISC & STEPM.	
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5010Salary	501010	Perm Salaries-Misc-Regular	4,111,507	4,041,969	(69,538)	4,285,023	4,212,286	(72,737)	Net of 1803 deletion and special classes adjustments.	
5010Salary Total									4,207,099	4,041,969	(165,130)	4,382,022	4,212,286	(169,736)		
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5130Fringe	513010	Retire City Misc	584,300	574,575	(9,725)	576,041	566,420	(9,621)		
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5130Fringe	514010	Social Security (OASDI & HI)	251,525	247,213	(4,312)	265,052	260,542	(4,510)		
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5130Fringe	514020	Social Sec-Medicare(HI Only)	60,708	59,699	(1,009)	63,232	62,177	(1,055)		
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5130Fringe	515010	Health Service-City Match	131,922	127,125	(4,797)	141,134	136,002	(5,132)		
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5130Fringe	515020	Retiree Health-Match-Prop B	29,928	29,431	(497)	31,172	30,652	(520)	Net of 1803 deletion and special classes adjustments.	
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5130Fringe	515030	RetireeHlthCare-CityMatchPropC	11,938	11,740	(198)	12,433	12,226	(207)		
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5130Fringe	515710	Dependent Coverage	355,730	342,605	(13,125)	380,638	366,594	(14,044)		
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5130Fringe	516010	Dental Coverage	30,182	29,074	(1,108)	31,190	30,045	(1,145)		
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5130Fringe	519010	Fringe Adjustments-Budget	17,542	0	(17,542)	16,646	0	(16,646)	Reallocate budget from 519010 to special class 9995M MISC & STEPM.	
GFS	CON	275641	CON City Services Auditor	275644	CON CSA City Performance	5130Fringe	519120	Long Term Disability Insurance	15,080	14,795	(285)	15,728	15,429	(299)	Net of 1803 deletion and special classes adjustments.	
5130Fringe Total									1,488,855	1,436,257	(52,598)	1,533,266	1,480,087	(53,179)		
CON CSA City Performance Total									5,695,954	5,478,226	(217,728)	5,915,288	5,692,373	(222,915)		
NGFS	CON	210832	CON Refuse Rates Adm	210832	CON Refuse Rates Adm	5060ProgPr	506070	Programmatic Projects-Budget	579,980	911,820	331,840	0	630,802	630,802	Increase Refuse Rates Administration Programmatic Project budget to fund the planned spending in FY 2025-26, which will be funded by Impound Account Rates Revenue.	
5060ProgPr Total									579,980	911,820	331,840	0	630,802	630,802		
NGFS	CON	210832	CON Refuse Rates Adm	210832	CON Refuse Rates Adm	5200OHAllo	520290	Division Overhead	0	45,128	45,128	0	46,744	46,744	Admin overhead charges.	
5200OHAllo Total									0	45,128	45,128	0	46,744	46,744		
CON Refuse Rates Adm Total									579,980	956,948	376,968	0	677,546	677,546		
Grand Total									59,510,136	58,470,632	(1,039,504)	60,815,358	59,898,243	(917,115)		

BUDGET FORM 3B: Position Changes FY 2024-25 and FY 2025-26

BUDGET FORM 3B: Position Change

DEPARTMENT: CON Controller

										Position Code	Total BY FTE Change (6.58)			Total BY Amount Change 627,903			Total BY1 FTE Change (6.16)			Total BY1 Amount Change 631,219			
GFS Type	Dept Grp	Dept ID	Account Lvl 5	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2024-25 Base FTE	FY 2024-25 Dept FTE	FY 2024-25 Dept - Base FTE	FY 2024-25 Base Amount	FY 2024-25 Dept Amount	FY 2024-25 Dept - Base Amount	FY 2025-26 Base FTE	FY 2025-26 Dept FTE	FY 2025-26 Dept - Base FTE	FY 2025-26 Base Amount	FY 2025-26 Dept Amount	FY 2025-26 Dept - Base Amount	Explanation of Change	
GFS	CON	207672	5010Salary		9994M_C	MCCP Offset - Misc	S		NEWP735794				0	26,231	26,231				0	26,732	26,732	Reallocate budget from 501000 and 519010 to MCCP.	
GFS	CON	207672	5130Fringe		9994M_C	MCCP Offset - Misc	S		NEWP735794				0	6,608	6,608				0	6,528	6,528	Reallocate budget from 501000 and 519010 to MCCP.	
										9994M_C Total													
					1649_C	Accountant Intern	O	D	01136936-1	1.00	0.00	(1.00)	0	0	0	1.00	0.00	(1.00)	0	0	0	FY 2023-24 mid-year position elimination agreed.	
										1649_C Total													
GFS	CON	229222	5010Salary		1654_C	Accountant III	A	R	01120672-1	1.00	0.00	(1.00)	143,245	0	(143,245)	1.00	0.00	(1.00)	148,916	0	(148,916)	Adjust funding source to match HCM position number.	
GFS	CON	229222	5010Salary		1654_C	Accountant III	A	R	01152472-1	0.00	1.00	1.00	0	143,245	143,245	0.00	1.00	1.00	0	148,916	148,916	Adjust funding source to match HCM position number.	
GFS	CON	229222	5130Fringe		1654_C	Accountant III	A	R	01120672-1				52,348	0	(52,348)				53,813	0	(53,813)	Adjust funding source to match HCM position number.	
GFS	CON	229222	5130Fringe		1654_C	Accountant III	A	R	01152472-1				0	52,348	52,348				0	53,813	53,813	Adjust funding source to match HCM position number.	
										1654_C Total													
GFS	CON	229222	5010Salary		9993M_C	Attrition Savings - Miscellane	S		NEWP625964	0.00	(1.08)	(1.08)	0	(139,654)	(139,654)	0.00	(1.08)	(1.08)	0	(139,306)	(139,306)	Increase attrition savings to meet budget cut requirement.	
GFS	CON	229222	5130Fringe		9993M_C	Attrition Savings - Miscellane	S		NEWP625964				0	(55,346)	(55,346)				0	(55,694)	(55,694)	Increase attrition savings to meet budget cut requirement.	
										9993M_C Total													
GFS	CON	229222	5010Salary		9994M_C	MCCP Offset - Misc	S		NEWP385739				0	15,975	15,975				0	16,074	16,074	Reallocate budget from 501000 and 519010 to MCCP.	
GFS	CON	229222	5130Fringe		9994M_C	MCCP Offset - Misc	S		NEWP385739				0	4,024	4,024				0	3,926	3,926	Reallocate budget from 501000 and 519010 to MCCP.	
										9994M_C Total													
GFS	CON	229222	5010Salary		STEPM_C	Step Adjustments, Miscellane	S		NEWP744544				0	24,780	24,780				0	25,487	25,487	Reallocate budget from 501000 and 519010 to Step Adjustments.	
GFS	CON	229222	5130Fringe		STEPM_C	Step Adjustments, Miscellane	S		NEWP744544				0	6,242	6,242				0	6,224	6,224	Reallocate budget from 501000 and 519010 to Step Adjustments.	
										STEPM_C Total													
GFS	CON	229227	5010Salary		1652_C	Accountant II	O	D	01092403-1	1.00	0.00	(1.00)	0	0	0	1.00	0.00	(1.00)	0	0	0	FY 2023-24 mid-year position elimination agreed.	
										1652_C Total													
GFS	CON	229227	5010Salary		1654_C	Accountant III	O	R	01120672-1	0.00	1.00	1.00	0	0	0	0.00	1.00	1.00	0	0	0	Adjust funding source to match the HCM position number.	
GFS	CON	229227	5010Salary		1654_C	Accountant III	O	R	01152472-1	1.00	0.00	(1.00)	0	0	0	1.00	0.00	(1.00)	0	0	0	Adjust funding source to match the HCM position number.	
										1654_C Total													
GFS	CON	229227	5010Salary		9993M_C	Attrition Savings - Miscellane	S		NEWP209324	0.00	(1.08)	(1.08)	0	(139,654)	(139,654)	0.00	(1.08)	(1.08)	0	(139,306)	(139,306)	Increase attrition savings to meet budget cut requirement.	
GFS	CON	229227	5130Fringe		9993M_C	Attrition Savings - Miscellane	S		NEWP209324				0	(55,346)	(55,346)				0	(55,694)	(55,694)	Increase attrition savings to meet budget cut requirement.	
										9993M_C Total													
GFS	CON	229227	5010Salary		9994M_C	MCCP Offset - Misc	S		NEWP404508				0	50,622	50,622				0	50,935	50,935	Reallocate budget from 519990 to MCCP	
GFS	CON	229227	5130Fringe		9994M_C	MCCP Offset - Misc	S		NEWP404508				0	12,752	12,752				0	12,439	12,439	Reallocate budget from 519990 to MCCP	
										9994M_C Total													
GFS	CON	229227	5010Salary		9995M_E	Positions Not Detailed - Misc	S		NEWP636136				0	(200,000)	(200,000)				0	(200,000)	(200,000)	Increase post audits charges based on historical services performed.	
										9995M_E Total													
GFS	CON	229227	5010Salary		STEPM_C	Step Adjustments, Miscellane	S		NEWP568128				0	302,782	302,782				0	309,074	309,074	Reallocate budget from 501000 and 519010 to Step Adjustments.	
GFS	CON	229227	5130Fringe		STEPM_C	Step Adjustments, Miscellane	S		NEWP568128				0	76,270	76,270				0	75,477	75,477	Reallocate budget from 501000 and 519010 to Step Adjustments.	
										STEPM_C Total													
GFS	CON	229231	5010Salary		1222_C	Senior Payroll And Personne	A	R	01117091-1	1.00	0.00	(1.00)	106,661	0	(106,661)	1.00	0.00	(1.00)	110,883	0	(110,883)	Adjust position number in BFM to match HCM position number.	
GFS	CON	229231	5010Salary		1222_C	Senior Payroll And Personne	A	R	01155516-1	0.00	1.00	1.00	0	106,661	106,661	0.00	1.00	1.00	0	110,883	110,883	Adjust position number in BFM to match HCM position number.	
GFS	CON	229231	5130Fringe		1222_C	Senior Payroll And Personne	A	R	01117091-1				43,759	0	(43,759)				45,161	0	(45,161)	Adjust position number in BFM to match HCM position number.	
GFS	CON	229231	5130Fringe		1222_C	Senior Payroll And Personne	A	R	01155516-1				0	43,759	43,759				0	45,161	45,161	Adjust position number in BFM to match HCM position number.	
										1222_C Total													
GFS	CON	207673	5010Salary		9994M_C	MCCP Offset - Misc	S		NEWP473882				0	13,115	13,115				0	13,365	13,365	Reallocate budget from 501000 and 519010 to MCCP.	
GFS	CON	207673	5130Fringe		9994M_C	MCCP Offset - Misc	S		NEWP473882				0	3,303	3,303				0	3,265	3,265	Reallocate budget from 501000 and 519010 to MCCP.	
										9994M_C Total													

BUDGET FORM 3B: Position Changes FY 2024-25 and FY 2025-26

BUDGET FORM 3B: Position Change

DEPARTMENT: CON Controller

										Position Code	Total BY FTE Change (6.58)			Total BY Amount Change 627,903			Total BY1 FTE Change (6.16)			Total BY1 Amount Change 631,219			
GFS Type	Dept Grp	Dept ID	Account Lvl 5	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2024-25 Base FTE	FY 2024-25 Dept FTE	FY 2024-25 Dept - Base FTE	FY 2024-25 Base Amount	FY 2024-25 Dept Amount	FY 2024-25 Dept - Base Amount	FY 2025-26 Base FTE	FY 2025-26 Dept FTE	FY 2025-26 Dept - Base FTE	FY 2025-26 Base Amount	FY 2025-26 Dept Amount	FY 2025-26 Dept - Base Amount	Explanation of Change	
GFS	CON	207674	5010Salary		1825_C	Principal Administrative Anal	O	N	NEWP895157	0.00	0.79	0.79	0	0	0	0.00	1.00	1.00	0	0	0	Propose adding one new off-budget position to support the public financing needs for the housing and the financial feasibility of certain large-scale development projects in the City. The Office of Public Finance has become involved with the formation and administration of Enhanced Infrastructure Financing Districts (EIFDs), a new type of financing district for the City. Pursuant to state law, the formation of EIFDs has required the formation of a new governing body, the Public Financing Authority (PFA), which consists of three members of the Board of Supervisors and two members of the public. Given the additional body of work and complexity associated with forming and administering EIFDs and the PFA, OPF is requesting an additional 1825. Responsibilities of this FTE may include coordinating with City and external stakeholders (i.e. developers); serving as Secretary of the PFA for the time being; helping to manage the legislative approval process, both at the PFA and the Board of Supervisors, for the formation of EIFDs and future bond issuance; and reviewing fiscal impact analysis and tax increment projections, among others. In addition to supporting EIFDs, this position would also be available to assist with managing OPF's other debt programs, including the growing CP/COP portfolio.	
1825_C Total										0.00	0.79	0.79	0	0	0	0.00	1.00	1.00	0	0	0		
GFS	CON	229228	5010Salary		1053_C	IS Business Analyst-Senior	O	D	01154867-1	0.21	0.00	(0.21)	0	0	0	0.00	0.00	0.00	0	0	0	Delete 0.21 FTE for the DHR Intranet Project.	
1053_C Total										0.21	0.00	(0.21)	0	0	0	0.00	0.00	0.00	0	0	0		
GFS	CON	229228	5010Salary		1043_C	IS Engineer-Senior	A	R	01108178-1	1.00	0.00	(1.00)	187,073	0	(187,073)	1.00	0.00	(1.00)	194,477	0	(194,477)	Adjust position number in BFM to match HCM position number.	
GFS	CON	229228	5130Fringe		1043_C	IS Engineer-Senior	A	R	01108178-1				61,671	0	(61,671)				63,495	0	(63,495)	Adjust position number in BFM to match HCM position number.	
GFS	CON	229228	5010Salary		1043_C	IS Engineer-Senior	A	R	01117532-1	0.00	1.00	1.00	0	187,073	187,073	0.00	1.00	1.00	0	194,477	194,477	Adjust position number in BFM to match HCM position number.	
GFS	CON	229228	5130Fringe		1043_C	IS Engineer-Senior	A	R	01117532-1				0	61,671	61,671				0	63,495	63,495	Adjust position number in BFM to match HCM position number.	
GFS	CON	229228	5010Salary		1043_C	IS Engineer-Senior	A	R	01129734-1	1.00	0.00	(1.00)	187,073	0	(187,073)	1.00	0.00	(1.00)	194,477	0	(194,477)	Adjust position number in BFM to match HCM position number.	
GFS	CON	229228	5130Fringe		1043_C	IS Engineer-Senior	A	R	01129734-1				61,671	0	(61,671)				63,495	0	(63,495)	Adjust position number in BFM to match HCM position number.	
GFS	CON	229228	5010Salary		1043_C	IS Engineer-Senior	A	R	01144812-1	0.00	1.00	1.00	0	187,073	187,073	0.00	1.00	1.00	0	194,477	194,477	Adjust position number in BFM to match HCM position number.	
GFS	CON	229228	5130Fringe		1043_C	IS Engineer-Senior	A	R	01144812-1				0	61,671	61,671				0	63,495	63,495	Adjust position number in BFM to match HCM position number.	
1043_C Total										2.00	2.00	0.00	497,488	497,488	0	2.00	2.00	0.00	515,944	515,944	0		
GFS	CON	229228	5010Salary		1052_C	IS Business Analyst	A	D	01129504-1	1.00	0.00	(1.00)	136,161	0	(136,161)	1.00	0.00	(1.00)	141,550	0	(141,550)	FY 2023-24 mid-year position elimination agreed.	
GFS	CON	229228	5130Fringe		1052_C	IS Business Analyst	A	D	01129504-1				51,353	0	(51,353)				52,835	0	(52,835)	FY 2023-24 mid-year position elimination agreed.	
1052_C Total										1.00	0.00	(1.00)	187,514	0	(187,514)	1.00	0.00	(1.00)	194,385	0	(194,385)		
GFS	CON	229228	5010Salary		9994M_C	MCCP Offset - Misc	S		NEWP233132				0	159,758	159,758				0	160,746	160,746	Reallocate budget from 501000 and 519010 to MCCP.	
GFS	CON	229228	5130Fringe		9994M_C	MCCP Offset - Misc	S		NEWP233132				0	40,242	40,242				0	39,254	39,254	Reallocate budget from 501000 and 519010 to MCCP.	
9994M_C Total										0.00	0.00	0.00	0	200,000	200,000	0.00	0.00	0.00	0	200,000	200,000		
GFS	CON	229228	5010Salary		STEPM_C	Step Adjustments, Miscellan	S		NEWP396752				0	509,986	509,986				0	522,392	522,392	Reallocate budget from 501000 and 519010 to Step Adjustments.	
GFS	CON	229228	5130Fringe		STEPM_C	Step Adjustments, Miscellan	S		NEWP396752				0	128,466	128,466				0	127,568	127,568	Reallocate budget from 501000 and 519010 to Step Adjustments.	
STEPM_C Total										0.00	0.00	0.00	0	638,452	638,452	0.00	0.00	0.00	0	649,960	649,960		
GFS	CON	275642	5010Salary		1053_C	IS Business Analyst-Senior	A	R	01110580-1	1.00	0.00	(1.00)	157,652	0	(157,652)	1.00	0.00	(1.00)	163,892	0	(163,892)	Funding source change from CSA-Ops to CSA-Audits.	
GFS	CON	275642	5130Fringe		1053_C	IS Business Analyst-Senior	A	R	01110580-1				55,699	0	(55,699)				57,180	0	(57,180)	Funding source change from CSA-Ops to CSA-Audits.	
1053_C Total										1.00	0.00	(1.00)	213,351	0	(213,351)	1.00	0.00	(1.00)	221,072	0	(221,072)		
GFS	CON	275642	5010Salary		1824_C	Principal Administrative Anal	A	R	01139787-1	1.00	0.00	(1.00)	165,872	0	(165,872)	1.00	0.00	(1.00)	172,438	0	(172,438)	Adjust position number in BFM to match HCM position number.	
GFS	CON	275642	5010Salary		1824_C	Principal Administrative Anal	A	R	01154783-1	0.00	1.00	1.00	0	165,872	165,872	0.00	1.00	1.00	0	172,438	172,438	Adjust position number in BFM to match HCM position number.	
GFS	CON	275642	5130Fringe		1824_C	Principal Administrative Anal	A	R	01139787-1				57,612	0	(57,612)				59,102	0	(59,102)	Adjust position number in BFM to match HCM position number.	
GFS	CON	275642	5130Fringe		1824_C	Principal Administrative Anal	A	R	01154783-1				0	57,612	57,612				0	59,102	59,102	Adjust position number in BFM to match HCM position number.	
1824_C Total										1.00	1.00	0.00	223,484	223,484	0	1.00	1.00	0.00	231,540	231,540	0		

BUDGET FORM 3B: Position Changes FY 2024-25 and FY 2025-26

BUDGET FORM 3B: Position Change

DEPARTMENT: CON Controller

										Position Code	Total BY FTE Change	(6.58)	Total BY Amount Change	627,903	Total BY1 FTE Change	(6.16)	Total BY1 Amount Change	631,219				
GFS Type	Dept Grp	Dept ID	Account Lvl 5	Agency Use	Job Class	Job Title	Status	Action	Position	FY 2024-25 Base FTE	FY 2024-25 Dept FTE	FY 2024-25 Dept - Base FTE	FY 2024-25 Base Amount	FY 2024-25 Dept Amount	FY 2024-25 Dept - Base Amount	FY 2025-26 Base FTE	FY 2025-26 Dept FTE	FY 2025-26 Dept - Base FTE	FY 2025-26 Base Amount	FY 2025-26 Dept Amount	FY 2025-26 Dept - Base Amount	Explanation of Change
GFS	CON	275642	5010Salary		9995M_E	Positions Not Detailed - Misc	S		NEWP467925	0			0	200,000	200,000				0	200,000	200,000	Increase post audits charges based on historical services provided by AOSD.
9995M_E Total										0.00	0.00	0.00	0	200,000	200,000	0.00	0.00	0.00	0	200,000	200,000	
GFS	CON	275643	5010Salary		1053_C	IS Business Analyst-Senior	A	R	01110580-1	0.00	1.00	1.00	0	157,652	157,652	0.00	1.00	1.00	0	163,892	163,892	Funding source change from CSA-Ops to CSA-Audits.
GFS	CON	275643	5130Fringe		1053_C	IS Business Analyst-Senior	A	R	01110580-1	0			0	55,699	55,699				0	57,180	57,180	Funding source change from CSA-Ops to CSA-Audits.
1053_C Total										0.00	1.00	1.00	0	213,351	213,351	0.00	1.00	1.00	0	221,072	221,072	
GFS	CON	275643	5010Salary		1867_C	Auditor I	A	D	01122730-1	1.00	0.00	(1.00)	102,881	0	(102,881)	1.00	0.00	(1.00)	106,954	0	(106,954)	FY 2023-24 mid-year position elimination agreed.
GFS	CON	275643	5130Fringe		1867_C	Auditor I	A	D	01122730-1				43,454	0	(43,454)				44,889	0	(44,889)	FY 2023-24 mid-year position elimination agreed.
1867_C Total										1.00	0.00	(1.00)	146,335	0	(146,335)	1.00	0.00	(1.00)	151,843	0	(151,843)	
GFS	CON	275643	5010Salary		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP587711	0			0	60,061	60,061				0	62,073	62,073	Reallocate budget from 501000 and 519010 to Step Adjustments.
GFS	CON	275643	5130Fringe		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP587711	0			0	15,129	15,129				0	15,158	15,158	Reallocate budget from 501000 and 519010 to Step Adjustments.
STEPM_C Total										0.00	0.00	0.00	0	75,190	75,190	0.00	0.00	0.00	0	77,231	77,231	
GFS	CON	275644	5010Salary		1803_C	Performance Analyst I	A	D	01122731-1	1.00	0.00	(1.00)	102,881	0	(102,881)	1.00	0.00	(1.00)	106,954	0	(106,954)	FY 2023-24 mid-year position elimination agreed.
GFS	CON	275644	5130Fringe		1803_C	Performance Analyst I	A	D	01122731-1				43,454	0	(43,454)				44,889	0	(44,889)	FY 2023-24 mid-year position elimination agreed.
1803_C Total										1.00	0.00	(1.00)	146,335	0	(146,335)	1.00	0.00	(1.00)	151,843	0	(151,843)	
GFS	CON	275644	5010Salary		1824_C	Principal Administrative Analyst	O	R	01147397-1	0.00	1.00	1.00	0	0	0	0.00	1.00	1.00	0	0	0	Adjust position number in BFM to match HCM position number.
GFS	CON	275644	5010Salary		1824_C	Principal Administrative Analyst	O	R	01149254-1	1.00	0.00	(1.00)	0	0	0	1.00	0.00	(1.00)	0	0	0	Adjust position number in BFM to match HCM position number.
1824_C Total										1.00	1.00	0.00	0	0	0	1.00	1.00	0.00	0	0	0	
GFS	CON	275644	5010Salary		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP782895	0			0	33,343	33,343				0	34,217	34,217	Reallocate budget from 501000 and 519010 to Step Adjustments.
GFS	CON	275644	5130Fringe		STEPM_C	Step Adjustments, Miscellaneous	S		NEWP782895	0			0	8,398	8,398				0	8,356	8,356	Reallocate budget from 501000 and 519010 to Step Adjustments.
STEPM_C Total										0.00	0.00	0.00	0	41,741	41,741	0.00	0.00	0.00	0	42,573	42,573	
Grand Total										13.21	6.63	(6.58)	1,760,520	2,388,423	627,903	13.00	6.84	(6.16)	1,825,400	2,456,619	631,219	

This report is filtered for work orders that are not balanced between requesting and performing departments. To remove or change this filter and view all work orders, go to the "Input Controls" in the navigation pane; change the value under Report Input Controls.

CON-CON

WO Ref ID	Account	Balance IN Proposal By Account	Balance IN Proposal By WO	FY 2024-25 Requesting Proposal 8000	FY 2024-25 Performing Proposal 8100	FY 2024-25 Imbalanced 8000 vs 8100	FY 2025-26 Requesting Proposal 8000	FY 2025-26 Performing Proposal 8100	FY 2025-26 Imbalanced 8000 vs 8100
CON-FINSYS	487990	Y	Y	2,143,490	2,143,490	0	2,143,490	2,143,490	0
CON-FINSYS				2,143,490	2,143,490	0	2,143,490	2,143,490	0
CON-CON				2,143,490	2,143,490	0	2,143,490	2,143,490	0

**COIT and Capital Budget Submissions
FY 2024-25 and FY 2025-26**

COIT ----->

Please submit COIT requests at the link below, and refer to Budget Instructions document for more information.

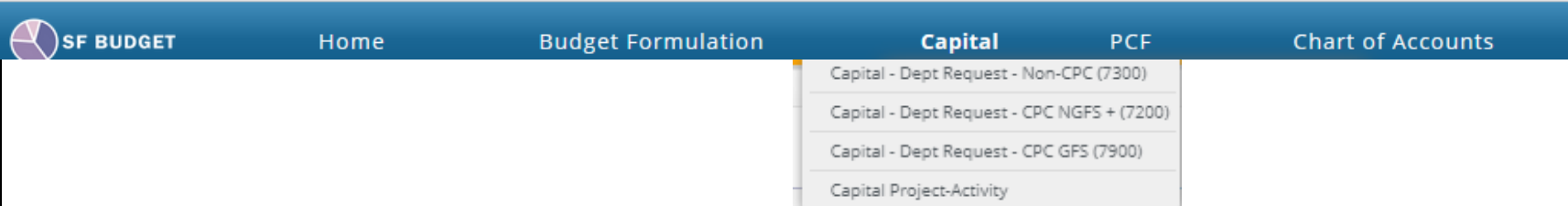
Technology project proposals: <https://sfgov1.sharepoint.com/sites/ADM-COIT/SitePages/Budget%20FY2024-25.aspx#/Project/1495>

CAPITAL ----->

GFS CPC Capital Requests: Please enter in BFM form, **Capital - Dept Request - CPC GFS (7900)**

NGFS CPC Capital Requests: Please enter in BFM form, **Capital - Dept Request - CPC NGFS+ (7200)**

All Other Capital Requests: Please enter in BFM form, **Capital - Dept Request -Non-CPC (7300)**



Controller's Office submitted COIT Projects on 1/19/2024.

**OFFICE OF THE CONTROLLER
PROPOSED ORGANIZATIONAL CHART
FY 2024-25**

F Filled
IP Recruitment in Progress
V Vacant
R Reassignment
N New Position
D Deletion
A Regular Positions
O Off-Budget

**1682 CONTROLLER
BEN ROSENFELD
GREG WAGNER
(Controller-Designate)**

**0955 DEPUTY CONTROLLER
TODD RYDSTROM**

ACCOUNTING

**0953 DIRECTOR OF ACCOUNTING OPERATIONS & SUPPLIERS
JOCELYN QUINTOS**

Accounting Operations
Grants Management
Financial Accounting Services Team (FAST)
Financial Systems/Implementation/Support & Reporting (Accounting, Purchasing, Budget, Data Warehouse)
External Audit Reporting
Reconciliation
Post Audit

Class	A			O			
	F	IP	V	F	IP	V	D
0953	1						
0933	1						
0932	1						
0923	1			1			
0923	1						
1842	1						
1825	2			1			
1824				1			
1823	1						
1822	1		2				
1820	3				1		
1670	7			1	2		
1657	9	2		1			
1654	5			12	1		
1652	9			1	3	1	-1
1054	2						
1053	1						
46	2	2	18	7	1	-1	

BUDGET & ANALYSIS

**0953 DIRECTOR OF BUDGET & ANALYSIS
MICHELLE ALLERSMA**

Citywide Budget
Revenue Analysis
Property Tax

Class	A			O		
	F	IP	V	F	IP	D
0953	1					
0931	2			1		
1825	2					
1824	3					
1823	4	2				
1632	1					
13	2	0	1	0	0	

ECONOMIC ANALYSIS

**0931 CHIEF ECONOMIST
TED EGAN**

Economic Impact Reporting on Legislation
Economic Barometers & Briefing

Class	A			O		
	F	IP	V	F	IP	D
0931	1					
1825	2	0	0	0	0	0

PUBLIC FINANCE

**0953 DIRECTOR OF PUBLIC FINANCE
ANNA VAN DEGNA**

City General Debt Obligations
Long-Term Capital Projects Financing
Development Financing Districts
Market & Credit Risk Management

Class	A			O		
	F	IP	V	F	IP	D
0953	1					
0931				1		
1825				2	1	0.79
1824				2		
1822				1		
1	0	5	1	0.79	0	

CITY SERVICES AUDITOR

**0953 CITY PERFORMANCE DIRECTOR
NATASHA MIHAL**

Technical Assistance
Benchmarking
Performance Management
Evaluation and Survey Design
Facilitation
Contract Management
Data Analysis
Business Process Mapping

Class	A			O					
	F	IP	V	R	D	F	IP	V	D
0953	1								
0931	1								
5408	1								
1830	6	1						1	
1824	1							1	
1823			1						
1805	14		1					3	
1803	4		1		-1				
1053	1				-1				
29	1	3	-1	-1	5	0	0		

**0953 CHIEF AUDIT EXECUTIVE
MARK DELA ROSA**

Internal Audit
Whistleblower Program
Performance Audits
Citywide Audits
Mandated Compliance Audits
Construction Audits
Citywide Enterprise Risk Management
Disaster Cost Recovery

Class	A			O			
	F	IP	V	D	F	IP	D
0953	1						
0931		1					
1867	2		1	-1	1		
1844	1						
1830	4						
1824	1					1	
1822	1						
1686	9				1		
1684	16					2	
1053	1						
36	1	1	-1	4	1	0	

ADMINISTRATION

**0953 DIRECTOR OF FINANCE & ADMINISTRATION
JEANNIE WONG**

CON Budget, Finance, Procurement, Contracts
HR, Citywide Accounting/Payroll Exams, & 1649 Accountant Intern
Administrative Svcs - Facilities, Ops, Emergency Mgt
MIS (IT)
Citywide Administrative Appeals & Hearings

Class	A			O			
	F	IP	V	D	F	V	D
0955	1						
0953	1						
0931	2						
0922	1						
1842	1						
1840	1						
1827	1						
1825	2						
1824	1						
1822	2	1					
1823	1						
1682	1						
1654	2						
1652	1						
1649					4	-1	
1632	1						
1574	1						
1244	3						
1241	1						
1222	1						
1094	1						
1093		1					
1070	1						
1053	1						
1042	1						
29	2	0	0	4	-1		

REFUSE RATES ADMINISTRATION

**0932 REFUSE RATES ADMINISTRATOR
JAY LIAO**

Refuse Rate Setting Process & Submissions
Refuse Rate Board & Related Meetings
Refuse Rate Adoptions Implementation
Refuse Rate Reporting

Class	A			O		
	F	IP	V	F	IP	D
0932	1					
1824	2	0	0	0	0	0

PAYROLL

**0933 DIRECTOR OF PAYROLL
CHRISTINE BEETZ**

CCSF, Superior Court, Fiscal Year End Split Payrolls
Time & Attendance Reporting
Calendar Year End Processing W2s
Tax Reporting, Withholding, Depositing
Voluntary / Involuntary Deductions
Payroll Adjustments
Deceased Employees

Class	A			O		
	F	IP	V	F	IP	D
0933	1					
0923	1					
1452	1					
1404	1					
1224	3	1				
1222	8					
1220	1	1				
1218	2					
18	2	0	0	0	0	0

SYSTEMS

**0953 CHIEF SYSTEMS OFFICER
JACK WOOD**

SF People & Pay
SF Learning
SF Financials
SF Procurement
SF Reports & Analytics
SF Budget

Class	A			O					
	F	IP	V	N	D	F	IP	V	D
0953	1								
0933	1								
0932	4								
0931	1								
1842	1								
1825			1			1			
1824	1								
1823	2					2			
1820	1								
1093	1					1			
1092						2			
1070	5								
1064	4	1				1			
1054	21		1			3	1		
1053	21	2				2		0.21	-0.21
1052	2		1		-1			1	
1044	1								
1043	3								
1042	1								
71	3	3	0	-1	12	1	1.21	-0.21	

