

File No. 250589

Committee Item No. 2

Board Item No. 5

## COMMITTEE/BOARD OF SUPERVISORS

### AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee Date June 25, 2025

Board of Supervisors Meeting Date July 22, 2025

#### Cmte Board

- ☒ ☒ Ordinance
  - [Budget and Appropriations Committee Annual Appropriation Ordinance – FYs2025-2026 and FY2026-2027](#)
  - MBO Technical Adjustments Round 4 – 7/8/2025
  - MYR Transfer of Functions 5/30/2025 – Updated 7/10/2025
  - BOS Spending Plan 7/8/2025
  - MBO Technical Adjustments Round 3 – 6/25/2025
  - MBO Technical Adjustments Round 2 – 6/25/2025
  - MBO Technical Adjustments Round 1 – 6/20/2025
- ☒ ☒ Budget and Legislative Analyst Report
  - [Description of Departments – 6/18/2025](#)
  - [Description of Departments – 6/20/2025](#)
  - Committee Actions on BLA Recommendations 6/25/2025
- ☒ ☒ Introduction Form
- ☒ ☒ Department/Agency Cover Letter and/or Report
  - [Mayor's Proposed Budget Book](#)
  - Mayor's Submission Letter 5/30/2025
- ☒ ☒ Department Presentations
  - 6/11/2025
    - [Mayor's Office of Public Policy and Finance](#)
    - [Assessor/Recorder](#)
    - [Treasurer and Tax Collector](#)
    - [Department of Technology](#)
    - [Board of Appeals](#)
    - [City Administrator](#)
    - [Health Service System](#)
    - [Civil Service Commission](#)
    - [Department of Human Resource](#)
    - [Department of Elections](#)
    - [General Responsibility](#)
    - [Controller](#)
    - [Human Services Agency](#)
    - [Planning Department](#)
    - [Department of Building Inspection](#)
    - [Ethics Commission](#)
    - [Public Works](#)
    - [Board of Supervisors](#)

6/12/2025

- [Asian Arts Museum](#)
- [Fine Arts Museum](#)
- [Academy of Sciences](#)
- [Arts Commission](#)
- [War Memorial](#)
- [Child Support Services](#)
- [Department of Early Childhood](#)
- [Recreation and Park Department](#)
- [Department of Homelessness and Supportive Housing](#)
- [Department of Public Health](#)
- [Mayor's Office/Housing and Community Development](#)
- [Human Rights Commission/Department on the Status of Women](#)
- [Department of Children, Youth, and Their Families](#)
- [Office of Economic and Workforce Development](#)

6/13/2025

- [City Attorney](#)
- [Superior Court](#)
- [Department on the Environment](#)
- [Law Library](#)
- [Public Library](#)
- [Retirement System](#)
- [Rent Board](#)
- [Department of Emergency Management](#)
- [Juvenile Probation](#)
- [Adult Probation](#)
- [Public Defender](#)
- [Fire Department](#)
- [Sheriff's Department](#)
- [Police Accountability](#)
- [Sheriff's Department of Accountability-Inspector General](#)
- [District Attorney](#)
- [Police Department](#)

6/18/2025

- [Public Works](#)

6/20/2025

- [Asian Art Museum](#)
- [Recreation and Park Department](#)

**OTHER**      [\(Click on hyperlinks to be forwarded to the Legislative Research Center to view the entirety of voluminous documents\)](#)

|                                     |                                     |  |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>AAO Administrative Provisions – Clean and Tracked Changes</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>ASO Administrative Provisions – Clean and Tracked Changes</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>MYR Interim Exceptions 5/30/2025</u>                          |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>MYR Minimum Compensation Ordinance Letter 5/30/2025</u>       |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>MYR Transfer of Functions 5/30/2025 – Updated 7/10/2025</u>   |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>MYR Trailing Legislation List</u>                             |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>BIC Letter 3/11/2025</u>                                      |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>TIS BLA Response 6/18/2025</u>                                |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>REC Budget Response 6/20/2025</u>                             |

**Completed by:** Brent Jalipa **Date** June 20, 2025  
**Completed by:** Brent Jalipa **Date** July 17, 2025

Click on this page to be forwarded to the Legislative Research Center  
to view the entirety of this document.

# **CITY AND COUNTY OF SAN FRANCISCO**

## **BUDGET AND APPROPRIATIONS COMMITTEE BUDGET AND APPROPRIATION ORDINANCE**

**AS OF JULY 11, 2025**



**File No. 250589**

**Ordinance No. \_\_\_\_\_**

**FISCAL YEAR ENDING JUNE 30, 2026 and  
FISCAL YEAR ENDING JUNE 30, 2027**





July 8, 2025

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 4 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 2025-26 and FY 2026-27.

Technical adjustments include:

- Correcting codes in the Recreation & Parks Department.
- Correcting positions in the Fire Department, Police Department, Municipal Transportation Agency, and Department of Human Resources.
- Removing a duplicate fund created in error in the Human Rights Commission.
- Reflecting new revenue and expenditure authority at the Department of Building Inspection.

This set of technical adjustments will grow the proposed FY 2025-26 budget by \$1,514,170 and will grow the FY 2026-27 budget by \$1,514,170 and is cost neutral in FY 2025-26 and FY 2026-27. Over the two years, the net impact will be cost neutral to the General Fund.

The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

Sophia Kittler  
Budget Director

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

| GFS Type | Dept | Division | Section | Dept ID | Fund  | Project  | Activity | Authority | Account | FY 2025-26<br>Change | FY 2025-26<br>Savings/(Cost) | 1T | FY 2026-27<br>Change | FY 2026-27<br>Savings/(Cost) | 1T |
|----------|------|----------|---------|---------|-------|----------|----------|-----------|---------|----------------------|------------------------------|----|----------------------|------------------------------|----|
| GFS      | REC  | 232199   | 262684  | 262684  | 10000 | 10001738 | 0001     | 10000     | 581051  | (4,761,941)          | 4,761,941                    |    | (5,528,662)          | 5,528,662                    |    |
| GFS      | REC  | 232199   | 262684  | 262684  | 10000 | 10001738 | 0001     | 10000     | 581063  | (3,697,427)          | 3,697,427                    |    | (4,734,109)          | 4,734,109                    |    |
| GFS      | REC  | 232199   | 262684  | 262684  | 10000 | 10001738 | 0001     | 10000     | 581064  | (5,770,833)          | 5,770,833                    |    | (6,172,842)          | 6,172,842                    |    |
| GFS      | REC  | 232199   | 262684  | 262684  | 10000 | 10001738 | 0001     | 10000     | 581710  | (4,189,796)          | 4,189,796                    |    | (4,404,663)          | 4,404,663                    |    |
| GFS      | REC  | 232199   | 262684  | 262684  | 10000 | 10001738 | 0001     | 10000     | 581740  | (979,099)            | 979,099                      |    | (1,026,522)          | 1,026,522                    |    |
| GFS      | REC  | 232199   | 262684  | 150705  | 10000 | 10001738 | 0001     | 10000     | 581051  | 4,761,941            | (4,761,941)                  |    | 5,528,662            | (5,528,662)                  |    |
| GFS      | REC  | 232199   | 262684  | 150705  | 10000 | 10001738 | 0001     | 10000     | 581063  | 3,697,427            | (3,697,427)                  |    | 4,734,109            | (4,734,109)                  |    |
| GFS      | REC  | 232199   | 262684  | 150705  | 10000 | 10001738 | 0001     | 10000     | 581064  | 5,770,833            | (5,770,833)                  |    | 6,172,842            | (6,172,842)                  |    |
| GFS      | REC  | 232199   | 262684  | 150705  | 10000 | 10001738 | 0001     | 10000     | 581710  | 4,189,796            | (4,189,796)                  |    | 4,404,663            | (4,404,663)                  |    |
| GFS      | REC  | 232199   | 262684  | 150705  | 10000 | 10001738 | 0001     | 10000     | 581740  | 979,099              | (979,099)                    |    | 1,026,522            | (1,026,522)                  |    |
| NGFS     | DBI  | 109736   | 229331  | 229331  | 10190 | 10039761 | 0001     | 22440     | 538000  | 1,714,170            | (1,714,170)                  |    | 1,714,170            | (1,714,170)                  |    |
| NGFS     | DBI  | 109736   | 207948  | 207948  | 10190 | 10039761 | 0001     | 22440     | 420931  | 579,631              | 579,631                      |    | 817,593              | 817,593                      |    |
| NGFS     | DBI  | 229318   | 229320  | 229320  | 10190 | 10039761 | 0001     | 22440     | 469999  | 394,581              | 394,581                      |    | 896,577              | 896,577                      |    |
| NGFS     | DBI  | 229318   | 229320  | 229320  | 10230 | 10022553 | 0001     | 16667     | 499998  | 739,958              | 739,958                      | x  |                      |                              |    |
| NGFS     | DBI  | 229318   | 229320  | 229320  | 10190 | 10022553 | 0001     | 16667     | 495002  | 739,958              | 739,958                      | x  |                      |                              |    |
| NGFS     | DBI  | 229318   | 229320  | 229320  | 10230 | 10022553 | 0001     | 16667     | 595020  | 739,958              | (739,958)                    | x  |                      |                              |    |
| NGFS     | HRC  | 232021   | 232021  | 232021  | 12900 | 10026801 | 0001     | 10000     | 538000  | (200,000)            | 200,000                      |    | (200,000)            | 200,000                      |    |
| NGFS     | HRC  | 232021   | 232021  | 232021  | 12900 | 10026801 | 0001     | 10000     | 420921  | (200,000)            | (200,000)                    |    | (200,000)            | (200,000)                    |    |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10041413 | 0002     | 23056     | 567000  |                      |                              |    | (200,000)            | 200,000                      | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10041413 | 0002     | 23062     | 567000  |                      |                              |    | 200,000              | (200,000)                    | x  |

| GFS Type | Dept | Position# | Division | Section | Dept ID | Fund   | Project | Activity | Authority | Account Lvl | Job Class | Job Class Title | Status                        | Action | FY 2025-26 FTE Change | FY 2025-26 Amount Change | FY 2025-26 Savings/(Cost) | FY 2026-27 FTE Change | FY 2026-27 Amount Change | FY 2026-27 Savings/(Cost) |           |
|----------|------|-----------|----------|---------|---------|--------|---------|----------|-----------|-------------|-----------|-----------------|-------------------------------|--------|-----------------------|--------------------------|---------------------------|-----------------------|--------------------------|---------------------------|-----------|
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10037965 | 0001      | 10002       | 5130      | PREMU F         | Premium Pay - Uniform         | S      | R                     |                          | (15,371)                  | 15,371                |                          | (15,261)                  | 15,261    |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10036838 | 0001      | 10002       | 5130      | PREMU F         | Premium Pay - Uniform         | S      | R                     |                          | 15,371                    | (15,371)              |                          | 15,261                    | (15,261)  |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10037965 | 0001      | 10002       | 5010      | PREMU F         | Premium Pay - Uniform         | S      | R                     |                          | (92,152)                  | 92,152                |                          | (92,152)                  | 92,152    |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10036838 | 0001      | 10002       | 5010      | PREMU F         | Premium Pay - Uniform         | S      | R                     |                          | 92,152                    | (92,152)              |                          | 92,152                    | (92,152)  |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10037965 | 0001      | 10001       | 5130      | PREMU F         | Premium Pay - Uniform         | S      | R                     |                          | (813)                     | 813                   |                          | (807)                     | 807       |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10036838 | 0001      | 10001       | 5130      | PREMU F         | Premium Pay - Uniform         | S      | R                     |                          | 813                       | (813)                 |                          | 807                       | (807)     |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10037965 | 0001      | 10001       | 5010      | PREMU F         | Premium Pay - Uniform         | S      | R                     |                          | (4,872)                   | 4,872                 |                          | (4,872)                   | 4,872     |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10036838 | 0001      | 10001       | 5010      | PREMU F         | Premium Pay - Uniform         | S      | R                     |                          | 4,872                     | (4,872)               |                          | 4,872                     | (4,872)   |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10037965 | 0001      | 10002       | 5130      | OVERU X         | Overtime - Uniform            | S      | R                     |                          | (6,493)                   | 6,493                 |                          | (6,493)                   | 6,493     |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10036838 | 0001      | 10002       | 5130      | OVERU X         | Overtime - Uniform            | S      | R                     |                          | 6,493                     | (6,493)               |                          | 6,493                     | (6,493)   |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10037965 | 0001      | 10002       | 5010      | OVERU X         | Overtime - Uniform            | S      | R                     |                          | (265,021)                 | 265,021               |                          | (265,021)                 | 265,021   |
| GFS      | FIR  |           | SPCL     | 130650  | 130650  | 130650 | 10060   | 10036838 | 0001      | 10002       | 5010      | OVERU X         | Overtime - Uniform            | S      | R                     |                          | 265,021                   | (265,021)             |                          | 265,021                   | (265,021) |
| NGFS     | MTA  |           | SPCL     | 138753  | 149702  | 149723 | 22260   | 10001724 | 0006      | 10000       | 5010/5130 | 9163 C MTA      | Transit Operator 2            | S      |                       | 36.00                    | 774,156                   | (774,156)             | 36.00                    | 834,972                   | (834,972) |
| NGFS     | MTA  |           | SPCL     | 138753  | 149702  | 149723 | 22260   | 10001724 | 0006      | 10000       | 5010/5130 | 9993P C         | Attrition Savings - Platform  | S      |                       | (36.00)                  | (774,156)                 | 774,156               | (36.00)                  | (834,972)                 | 834,972   |
| GFS      | POL  | 01151809  |          | 232086  | 232086  | 232086 | 10020   | 10038858 | 0001      | 21851       | 5010      | 1054 C          | IS Business Analyst-Principal | O      |                       | 1.00                     |                           | -                     | 1.00                     |                           | -         |
| NGFS     | HRD  | 00410390  |          | 232027  | 232027  | 232027 | 12460   | 10026742 | 0001      | 10000       | 5010/5130 | 8141 C          | Worker's Compensation Adj     | A      |                       | (1.00)                   | (178,423.00)              | 178,423               | (1.00)                   | (185,819)                 | 185,819   |
| NGFS     | HRD  | 00410390  |          | 232027  | 232027  | 232027 | 12460   | 10042098 | 0002      | 10000       | 5010/5130 | 8141 C          | Worker's Compensation Adj     | A      |                       | 1.00                     | 178,423.00                | (178,423)             | 1.00                     | 185,819                   | (185,819) |
| NGFS     | HRD  | 01060158  |          | 232027  | 232027  | 232027 | 12460   | 10026742 | 0001      | 10000       | 5010/5130 | 8165 C          | Worker's Compensation Sup     | A      |                       | (1.00)                   | (220,509.00)              | 220,509               | (1.00)                   | (229,473)                 | 229,473   |
| NGFS     | HRD  | 01060158  |          | 232027  | 232027  | 232027 | 12460   | 10042098 | 0002      | 10000       | 5010/5130 | 8165 C          | Worker's Compensation Sup     | A      |                       | 1.00                     | 220,509.00                | (220,509)             | 1.00                     | 229,473                   | (229,473) |



To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Sophia Kittler, Mayor's Budget Director  
Date: May 30, 2025  
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 1093 IT Operations Support Administrator III) from the War Memorial (WAR) to the Department of Technology (TIS) in response to TIS's proposal to take on IT management responsibilities.
- Two positions (1.0 FTE 1054 IS Business Analyst-Principal; 1.0 FTE 1052 IS Business Analyst) to be transferred from the Department of Children, Youth, and Their Families (CHF) to TIS to streamline IT service provision citywide, consolidating IT functions under the Department of Technology to improve efficiency and service delivery..
- Two positions (1.0 FTE 0922 Manager I; 1.0 FTE 1823 Senior Administrative Analyst) from the Human Rights Commission (HRC) to the Police Department (POL), which make up the Sexual Harassment and Assault Response and Prevention (SHARP) team, to be transferred from HRC to POL as the final move to transition SHARP to POL.
- Four positions (2.0 FTE 1777 Media/Security Systems Specialist; 2.0 FTE 1781 Media/Security Systems Supervisor) to be transferred from the Office of the City Administrator to TIS to align functions under the most appropriate teams. Currently, A/V services are split between Media Services and SFGovTV. Consolidating all A/V responsibilities under SFGovTV would improve service delivery, increase staffing flexibility, and better align technical expertise. Media Services also oversees security systems in Real Estate-managed buildings, and this responsibility would remain with Real Estate as part of its facilities management role.
- Fifteen positions, including all 7 Commissioners, (0.7 FTE 0111 Board/Commission Members, Group II; 0.09 FTE 0931 Manager III; 0.51 FTE 1823 Administrative Analyst; 2.0 FTE 2998 Representatives, Commission on the Status of Women; 1.0 FTE 0961 Department Head; 1.0 FTE 1840 Junior Management Assistant; 1.0 FTE 1822 Administrative Analyst; 1.0 FTE 1824 Principal Administrative Analyst from the Department on the Status of Women (WOM) to HRC). This list includes six General Fund and two Non-General Fund positions. These changes are made through the Department and do not affect the Commission on the Status of Women. The changes are made at the Mayor's request to consolidate the two Departments into a singular agency to share financial resources that will benefit the communities of San Francisco and allow the Commissions to effectively follow their Charter mandates.

- Eleven positions (1.0 FTE 2593 Health Program Coordinator III; 1.0 FTE 2932 Senior Behavioral Health Clinician; 2.0 FTE Behavioral Health Clinician; 7.0 FTE 2587 Health Worker III) from the Department of Homelessness and Supportive Services (HOM) to the Department of Public Health (DPH) to integrate staff providing physical and mental health support to people experiencing homelessness or transitioning out of homelessness as part of Whole Person Integrated Care.
- One position (0.24 FTE 0951 Deputy Director I) from the Department on the Status of Women (WOM) to the Human Rights Commission (HRC) due to the consolidation of the two Departments into a singular agency. Updated 7/10/2025

If you have any questions, please feel free to contact my office.

Sincerely,

Sophia Kittler  
Mayor's Budget Director

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

**Board of Supervisors Budget Spending Plan**

|  | FY 2025-26        |                         |                          | FY 2026-27        |                         |                          | All Years         |                          |                          |
|--|-------------------|-------------------------|--------------------------|-------------------|-------------------------|--------------------------|-------------------|--------------------------|--------------------------|
|  | General Fund      | Non General Fund        | Total                    | General Fund      | Non General Fund        | Total                    | General Fund      | Non General Fund         | Total                    |
| <b>Department Budget Reductions</b>                      |                   |                         |                          |                   |                         |                          |                   |                          |                          |
| General Fund   | 26,740,039        | -                       | <b>26,740,039</b>        | 12,150,618        | -                       | <b>12,150,618</b>        | 38,890,657        | -                        | <b>38,890,657</b>        |
| Non General Fund   | -                 | 4,976,763               | <b>4,976,763</b>         | -                 | 2,408,676               | <b>2,408,676</b>         | -                 | 7,385,439                | <b>7,385,439</b>         |
| <u>CHF - 1825 to 0922 Downward Position Substitution</u> | <u>-</u>          | <u>12,837</u>           | <u><b>12,837</b></u>     | <u>-</u>          | <u>13,137</u>           | <u><b>13,137</b></u>     | <u>-</u>          | <u>25,974</u>            | <u><b>25,974</b></u>     |
| <b>Supplementary Committee Reductions:</b>               |                   |                         |                          |                   |                         |                          |                   |                          |                          |
| Department Agreements                                    | 2,247,549         | 2,491,619               | <b>4,739,168</b>         | 2,289,584         | 2,505,629               | <b>4,795,213</b>         | 4,537,133         | 4,997,248                | <b>9,534,381</b>         |
| Police Overtime, placed on reserve                       | (537,583)         | -                       | <b>(537,583)</b>         | (652,130)         | -                       | <b>(652,130)</b>         | (1,189,713)       | -                        | <b>(1,189,713)</b>       |
| Federal & State Revenue Risk Reserve                     | (840,000)         | -                       | <b>(840,000)</b>         | -                 | -                       | <b>-</b>                 | (840,000)         | -                        | <b>(840,000)</b>         |
| <b>Additional Budgetary Actions</b>                      |                   |                         |                          |                   |                         |                          |                   |                          |                          |
|  | -                 | -                       | -                        | -                 | -                       | -                        | -                 | -                        | -                        |
|  | -                 | -                       | -                        | -                 | -                       | -                        | -                 | -                        | -                        |
| <b>TOTAL SOURCES</b>                                     | <b>27,610,005</b> | <b><u>7,468,382</u></b> | <b><u>35,078,387</u></b> | <b>13,788,072</b> | <b><u>4,914,305</u></b> | <b><u>18,702,377</u></b> | <b>41,398,077</b> | <b><u>12,382,687</u></b> | <b><u>53,780,764</u></b> |
|  |                   | <b><u>7,481,219</u></b> | <b><u>35,091,224</u></b> |                   | <b><u>4,927,442</u></b> | <b><u>18,715,514</u></b> |                   | <b><u>12,408,661</u></b> | <b><u>53,806,738</u></b> |

**Other Committee Actions**

Sheriff's Office - Budget & Finance Committee reserves \$50,000 of technology projects workorder, \$25,000 of property rent, \$93,828 of software licensing fees cost, and \$1,000,000 of salaries and mandatory fringe benefits budget in FY 2025-26, pending update on Sheriff's overtime spending.

Department of Technology - Budget & Finance Committee reserves \$50,000 of other current expenses that is supported by the technology projects workorder from Sheriff in FY 2025-26, pending Sheriff's overtime spending.

Human Services Agency and Department of Emergency Management - Budget & Finance Committee reserves \$9,900,000 in FY 2025-26 and \$18,630,000 in FY 2026-27 of street ambassadors budget, pending progress in the competitive procurement progress and report to the Budget and Finance Committee on the Department's long-term plans for the ambassador contracts.

Recreation and Park - Budget & Finance Committee reserves \$3,000,000 of funds for the San Francisco Zoo in FY 2025-26 pending an update from the Budget and Legislative Analyst.

Homelessness and Supportive Housing - Budget & Finance Committee reserves \$6,861,866 of the Mayor's proposed Interim Housing Expansion in FY 2025-26, pending progress on project execution.

City Administrator & Department of Technology - Budget & Finance Committee reserves \$8,462,420 in FY 2026-27 of Digital Services budget and workorder, pending the Department of Technology, City Administrator, and Controller's Office staff effectuate a workorder model adjustment.

Administrative Provision Section 12.16 City Attorney Gifts and Grants for Federal Response - Add a requirement for the City Attorney to provide a written report to the Board of Supervisors no later than July 1, 2026 and annually thereafter describing all gifts and grants accepted under this provision, and add a sunset date of January 20, 2029.

Board of Supervisors Spending Plan Fiscal Years 2025-26 and 2026-27

| Item #                | Description   | Dept     | FY26 GFS   | FY26 NGFS | 1x | TOTAL FY26<br>ALL FUNDS | FY27 GFS   | FY27 NGFS | 1x | TOTAL FY27<br>ALL FUNDS | GFS        | NGFS | All funds  |
|-----------------------|---|----------|------------|-----------|----|-------------------------|------------|-----------|----|-------------------------|------------|------|------------|
| <b>ALL TOTAL</b>      |   |          | 21,232,493 | -         |    | 21,232,493              | 20,159,541 | -         |    | 20,159,541              | 41,392,034 | -    | 41,392,034 |
| <b>LAYOFF TOTAL</b>   |   |          | 6,399,211  | -         |    | 6,399,211               | 8,737,042  | -         |    | 8,737,042               | 15,136,253 | -    | 15,136,253 |
| 1                     | Restoring Permanent Civil Service (PCS) layoffs only  |          | 3,505,311  |           |    | 3,505,311               | 4,757,544  |           |    | 4,757,544               | 8,262,855  | -    | 8,262,855  |
| 2                     | Restoring Permanent Exempt (PEX) layoffs only   |          | 1,868,029  |           |    | 1,868,029               | 2,795,045  |           |    | 2,795,045               | 4,663,074  | -    | 4,663,074  |
| 3                     | Restoring Temporary Exempt (TEX) layoffs only   |          | 1,025,871  |           |    | 1,025,871               | 1,184,453  |           |    | 1,184,453               | 2,210,324  | -    | 2,210,324  |
| <b>SERVICES TOTAL</b> |   |          | 14,833,282 | -         |    | 14,833,282              | 11,422,499 | -         |    | 11,422,499              | 26,255,781 | -    | 26,255,781 |
| 1                     | SRO hotel code enforcement program  | DBI      | 3,000,000  |           |    | 3,000,000               | 3,000,000  |           |    | 3,000,000               | 6,000,000  | -    | 6,000,000  |
| 2                     | General civil legal services  | MOHCD    | 3,000,000  |           | x  | 3,000,000               | 1,200,000  |           | x  | 1,200,000               | 4,200,000  | -    | 4,200,000  |
| 3                     | Worker rights enforcement and case referral   | ADM/OLSE |            |           |    | -                       | 400,000    |           | x  | 400,000                 | 400,000    | -    | 400,000    |
| 4                     | Sugary drinks tax community engagement program for marginalized and underserved communities   | DPH      | 320,000    |           | x  | 320,000                 |            |           |    | -                       | 320,000    | -    | 320,000    |
| 5a                    | CityBuild and workforce programming to vulnerable populations   | ECN      | 3,000,000  |           |    | 3,000,000               | 2,000,000  |           |    | 2,000,000               | 5,000,000  | -    | 5,000,000  |
| 5b                    | CityBuild and workforce programming to vulnerable populations   | ECN      | -          |           |    | -                       | 1,000,000  |           | x  | 1,000,000               | 1,000,000  | -    | 1,000,000  |
| 6                     | In-language immigrant case management, tenants rights education and counseling, educational partnerships, trauma informed literacy and youth services in D6 and D11, and community stabilization and cultural development | MOHCD    | 1,308,899  |           | x  | 1,308,899               | 808,899    |           | x  | 808,899                 | 2,117,798  | -    | 2,117,798  |
| 7                     | Assessment appeals recovery; Positions 3-year Limited Term  | ASR      | 500,000    |           |    | 500,000                 | 1,200,000  |           |    | 1,200,000               | 1,700,000  | -    | 1,700,000  |
| 8a                    | Board of Supervisors restorations   | BOS      | 683,305    |           | x  | 683,305                 | 722,522    |           | x  | 722,522                 | 1,405,827  | -    | 1,405,827  |
| 8b                    | Board of Supervisors Budget & Legislative Analyst COLA  | BOS      | 146,078    |           |    | 146,078                 | 216,078    |           |    | 216,078                 | 362,156    | -    | 362,156    |
| 9                     | Citywide community outreach and engagement expansion  | MOHCD    | 400,000    |           | x  | 400,000                 | 400,000    |           | x  | 400,000                 | 800,000    | -    | 800,000    |
| 10                    | Senior Community Connector program contract adjustment  | HSA/DAS  | 110,000    |           | x  | 110,000                 | 110,000    |           | x  | 110,000                 | 220,000    | -    | 220,000    |
| 11                    | Senior adult day services and food  | HSA/DAS  | 250,000    |           | x  | 250,000                 |            |           |    | -                       | 250,000    | -    | 250,000    |
| 12                    | Multi-service drop-in center to prevent trafficking among transgender TAY   | MOHCD    | 250,000    |           | x  | 250,000                 |            |           |    | -                       | 250,000    | -    | 250,000    |
| 13                    | Opportunities for All   | HRC      | 1,500,000  |           | x  | 1,500,000               |            |           |    | -                       | 1,500,000  | -    | 1,500,000  |
| 14                    | 1% CODB increase for Ryan White contracts, commensurate with General Fund CODB  | DPH      | 125,000    |           |    | 125,000                 | 125,000    |           |    | 125,000                 | 250,000    | -    | 250,000    |
| 15                    | LGBTQ Information and Referral, Community Building, Cultural Program and Financial Coaching Services  | MOHCD    | 240,000    |           | x  | 240,000                 | 240,000    |           | x  | 240,000                 | 480,000    | -    | 480,000    |



June 26, 2025

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 3 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 2025-26 and FY 2026-27.

Technical adjustments include:

- Updating current year projections for Fire Department ambulance revenues.
- Correcting and updating positions in the Agency on Human Rights, Economic & Workforce Development, the Mayor's Office, and War Memorial.
- Aligning expenditures with program operations in Department of Homelessness and Supportive Housing for Our City Our Home.

This set of technical adjustments will grow the proposed FY 2025-26 budget by \$51,625,352 and will shrink the FY 2026-27 budget by \$48,805,386 and is at a savings of \$5,962,869 in FY 2025-26 and savings of \$963,914 in FY 2026-27. Over the two years, the net impact will be a General Fund savings of \$6,926,783.

The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

Sophia Kittler  
Budget Director

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



| GFS Type | Dept | Division | Section | Dept ID | Fund  | Project  | Activity | Authority | Account | FY 2025-26<br>Change | FY 2025-26<br>Savings/(Cost) | 1T | FY 2026-27<br>Change | FY 2026-27<br>Savings/(Cost) | 1T |
|----------|------|----------|---------|---------|-------|----------|----------|-----------|---------|----------------------|------------------------------|----|----------------------|------------------------------|----|
| GFS      | GEN  | 230018   | 230018  | 230018  | 10000 | 10026733 | 0001     | 10000     | 499999  | 5,000,000            | 5,000,000                    | x  |                      |                              |    |
| GFS      | GEN  | 230018   | 230018  | 230018  | 10000 | 10026734 | 0001     | 10000     | 597110  | (2,500,000)          | 2,500,000                    | x  | (2,500,000)          | 2,500,000                    | x  |
| NGFS     | HOM  | 203646   | 203646  | 203646  | 10582 | 10034652 | 0001     | 20764     | 499999  | 45,088,221           | 45,088,221                   | x  | (50,341,472)         | (50,341,472)                 | x  |
| NGFS     | HOM  | 203646   | 203646  | 203646  | 10582 | 10036744 | 0003     | 21528     | 538010  | 9,075,000            | (9,075,000)                  | x  | -                    | -                            | x  |
| NGFS     | HOM  | 203646   | 203646  | 203646  | 10582 | 10036745 | 0006     | 21529     | 538010  | 9,511,000            | (9,511,000)                  | x  | -                    | -                            | x  |
| NGFS     | HOM  | 203646   | 203646  | 203646  | 10582 | 10036746 | 0011     | 21530     | 538010  | 17,300,000           | (17,300,000)                 | x  | -                    | -                            | x  |
| NGFS     | HOM  | 203646   | 203646  | 203646  | 10582 | 10036746 | 0013     | 21530     | 538010  | 2,800,000            | (2,800,000)                  | x  | -                    | -                            | x  |
| NGFS     | HOM  | 203646   | 203646  | 203646  | 10582 | 10036748 | 0006     | 21532     | 538010  | 3,343,000            | (3,343,000)                  |    | 1,000                | (1,000)                      |    |
| NGFS     | HOM  | 203646   | 203646  | 203646  | 10582 | 10036748 | 0016     | 21532     | 538010  | 3,000,000            | (3,000,000)                  | x  | -                    | -                            | x  |
| NGFS     | HOM  | 203646   | 203646  | 203646  | 10582 | 10036749 | 0035     | 21533     | 538010  | 3,395,000            | (3,395,000)                  | x  |                      | -                            | x  |
| NGFS     | HOM  | 203646   | 203646  | 203646  | 10582 | 10042552 | 0001     | 21533     | 506070  | (2,012,398)          | 2,012,398                    | x  | (15,088,767)         | 15,088,767                   | x  |
| NFGS     | HOM  | 203646   | 203646  | 203646  | 10582 | 10042552 | 0002     | 21533     | 506070  | -                    | -                            |    | (37,490,582)         | 37,490,582                   | x  |
|          |      |          |         |         |       |          |          |           |         |                      |                              |    |                      |                              |    |
|          |      |          |         |         |       |          |          |           |         |                      |                              |    |                      |                              |    |

| GFS Type | Dept | Position# | Division | Section | Dept ID | Fund  | Project  | Activity | Authority | Account Lvl | Job Class | Job Class Title               | Status | Action | FY 2025-26 FTE Change | FY 2025-26 Amount Change | FY 2025-26 Savings/(Cost) | FY 2026-27 FTE Change | FY 2026-27 Amount Change | FY 2026-27 Savings/(Cost) |
|----------|------|-----------|----------|---------|---------|-------|----------|----------|-----------|-------------|-----------|-------------------------------|--------|--------|-----------------------|--------------------------|---------------------------|-----------------------|--------------------------|---------------------------|
| GFS      | MYR  | NEWP      | 232055   | 232055  | 232055  | 10000 | 10001887 | 0001     | 10000     | 5010/5130   | 0903_C    | Mayoral Staff XV              | O      | N      | 1.00                  |                          |                           | 1.00                  |                          |                           |
| GFS      | WAR  | SPCL      | 232392   | 232392  | 232392  | 14670 | 10026798 | 0001     | 10000     | 5010/5130   | TEMPM_E   | Temporary - Miscellaneous     | S      | N      | 2.02                  | 299,997                  | (299,997)                 | 2.02                  | 289,101                  | (289,101)                 |
| NGFS     | ECN  | 1145505-1 | 207766   | 207766  | 207766  | 10770 | 10040831 | 0001     | 10001     | 5010/5130   | 9775_C    | Senior Community Developm     | O      | D      | (1.00)                | -                        | -                         | (1.00)                | -                        | -                         |
| GFS      | MYR  | NEWP      | 232055   | 232055  | 232055  | 10000 | 10001887 | 0001     | 10000     | 5010/5130   | 0901_C    | Mayoral Staff XIII            | A      | N      | 1.00                  | 237,134                  | (237,134)                 | 1.00                  | 246,985                  | (246,985)                 |
| GFS      | HRC  | SPCL      | 232021   | 232021  | 232021  | 10000 | 10026741 | 0001     | 10000     | 5010/5130   | 9993M_C   | Attrition Savings - Miscellan | S      |        |                       | 1,000,000                | (1,000,000)               | -                     | 1,000,000                | (1,000,000)               |
|          |      |           |          |         |         |       |          |          |           |             |           |                               |        |        |                       |                          |                           |                       |                          |                           |
|          |      |           |          |         |         |       |          |          |           |             |           |                               |        |        |                       |                          |                           |                       |                          |                           |
|          |      |           |          |         |         |       |          |          |           |             |           |                               |        |        |                       |                          |                           |                       |                          |                           |
|          |      |           |          |         |         |       |          |          |           |             |           |                               |        |        |                       |                          |                           |                       |                          |                           |
|          |      |           |          |         |         |       |          |          |           |             |           |                               |        |        |                       |                          |                           |                       |                          |                           |



June 25, 2025

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 2 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 2025-26 and FY 2026-27.

Technical adjustments include:

- Aligning expenditures to match updated state revenue projections for Municipal Transportation Agency.
- Aligning expenditures to match updated revenues for Rent Arbitration Board and Children, Youth & Their Families.
- Aligning expenditures with program operations in Department of Public Health and Economic & Workforce Development.
- Correcting positions in the Municipal Transportation Agency, Department of Emergency Management, Arts Commission, Fire Department, Fine Arts Museums, Human Resources, Police Accountability, Adult Probation, Public Works, Treasurer-Tax Collector, and Police Department.
- Adjusting real estate expenditures in Retirement System and Department of Public Health to City Administrator's Office to match updated move timelines.
- Moving eight positions to general fund for neighborhood street teams in Public Works and rebalancing overhead.
- Shifting street team expenditures in the Fire Department.
- Reflecting new revenue and expenditure authority for a payment in lieu at the Fire Department.
- Correcting authority and account codes in the City Administrator's Office, Public Works, and Recreation & Parks.
- Correcting overhead expenditures and work order revenues at Public Works.

This set of technical adjustments will grow the proposed FY 2025-26 budget by \$5,064,878 and will grow the FY 2026-27 budget by \$2,868,953 and is at a cost of \$2,022,353 in FY 2025-26 and a cost of \$1,745,853 in FY 2026-27. Over the two years, the net impact will be a General Fund cost of \$3,768,206. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

Sophia Kittler  
Budget Director

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

| GFS Type | Dept | Division | Section | Dept ID | Fund  | Project  | Activity | Authority | Account | FY 2025-26<br>Change | FY 2025-26<br>Savings/(Cost) | IT | FY 2026-27<br>Change | FY 2026-27<br>Savings/(Cost) | IT |
|----------|------|----------|---------|---------|-------|----------|----------|-----------|---------|----------------------|------------------------------|----|----------------------|------------------------------|----|
| NGFS     | MTA  | 138672   | 138678  | 138678  | 22330 | 10040835 | 0159     | 16427     | 447501  | (1,447,913)          | (1,447,913)                  | x  |                      |                              |    |
| NGFS     | MTA  | 138672   | 138678  | 138678  | 22330 | 10040835 | 0159     | 16427     | 579990  | (1,447,913)          | (1,447,913)                  | x  |                      |                              |    |
| NGFS     | MTA  | 138753   | 110873  | 138798  | 22260 | 10001734 | 0002     | 10000     | 579990  | 1,447,913            | (1,447,913)                  |    |                      |                              |    |
| NGFS     | MTA  | 139648   | 208657  | 208657  | 22265 | 10001719 | 0023     | 10000     | 499999  | 1,447,913            | (1,447,913)                  | x  |                      |                              |    |
| NGFS     | MTA  | 139648   | 208650  | 208650  | 22260 | 10001738 | 0023     | 10000     | 520190  | (1,447,913)          | (1,447,913)                  |    |                      |                              |    |
| NGFS     | MTA  | 139648   | 208657  | 208657  | 22265 | 10001719 | 0023     | 10000     | 520100  | 1,447,913            | (1,447,913)                  |    |                      |                              |    |
| NGFS     | MTA  | 139648   | 208657  | 208657  | 22260 | 10041302 | 0002     | 10000     | 449110  | (3,393,585)          | (3,393,585)                  | x  | -                    |                              |    |
| NGFS     | MTA  | 139648   | 208657  | 208657  | 22260 | 10041302 | 0002     | 10000     | 449110  | (494,395)            | (494,395)                    |    | -                    |                              |    |
| NGFS     | MTA  | 103745   | 103742  | 207965  | 23036 | 10036359 | 0197     | 21369     | 449201  | 464,112              | 464,112                      | x  | -                    |                              |    |
| NGFS     | MTA  | 138672   | 138678  | 138678  | 22196 | 10037270 | 0001     | 21648     | 430150  | (464,112)            | (464,112)                    | x  |                      |                              |    |
| NGFS     | MTA  | 139648   | 208657  | 208657  | 22260 | 10041302 | 0003     | 10000     | 449110  | -                    | -                            |    | (3,887,980)          | (3,887,980)                  | x  |
| NGFS     | MTA  | 103745   | 103742  | 207965  | 23036 | 10036359 | 0198     | 21369     | 449201  | -                    | -                            | x  | -                    |                              |    |
| NGFS     | MTA  | 103745   | 103742  | 207965  | 23036 | 10036359 | 0197     | 21369     | 579990  | 464,112              | (464,112)                    | x  | -                    |                              |    |
| NGFS     | MTA  | 138672   | 138678  | 138678  | 22196 | 10037270 | 0001     | 21648     | 567000  | (464,112)            | 464,112                      | x  | -                    |                              |    |
| NGFS     | MTA  | 103745   | 103742  | 207965  | 23036 | 10036359 | 0198     | 21369     | 579990  | -                    | -                            | x  | -                    |                              |    |
| NGFS     | MTA  | 139648   | 208657  | 208657  | 22265 | 10001719 | 0023     | 10000     | 499999  | 3,887,980            | 3,887,980                    | x  | 3,887,980            | 3,887,980                    | x  |
| NGFS     | MTA  | 139648   | 208650  | 208650  | 22260 | 10001719 | 0023     | 10000     | 520190  | (3,887,980)          | (3,887,980)                  |    | (3,887,980)          | (3,887,980)                  |    |
| NGFS     | MTA  | 139648   | 208657  | 208657  | 22265 | 10001719 | 0023     | 10000     | 520100  | 3,887,980            | (3,887,980)                  |    | 3,887,980            | (3,887,980)                  |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10040995 | 8000     | 17230     | 538010  | (6,667)              | 6,667                        |    | (16,094)             | 16,094                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10010 | 10040995 | 8000     | 17230     | 538010  | (19,015)             | 19,015                       |    | (45,903)             | 45,903                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10010 | 10040995 | 9000     | 17230     | 538010  | (12,841)             | 12,841                       |    | (30,998)             | 30,998                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10010 | 10040996 | 8000     | 17230     | 538010  | (4,934)              | 4,934                        |    | (11,911)             | 11,911                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10001640 | 8000     | 17230     | 538010  | (60,003)             | 60,003                       |    | (144,847)            | 144,847                      |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10022892 | 8000     | 21058     | 538010  | (14,000)             | 14,000                       |    | (31,796)             | 31,796                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10023945 | 8000     | 20114     | 538010  | (19,996)             | 19,996                       |    | (48,270)             | 48,270                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10036606 | 8000     | 21748     | 538010  | (13,000)             | 13,000                       |    | (31,382)             | 31,382                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10036606 | 9000     | 21748     | 538010  | (7,000)              | 7,000                        |    | (16,898)             | 16,898                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10040996 | 8000     | 17230     | 538010  | (43,107)             | 43,107                       |    | (104,061)            | 104,061                      |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10040996 | 9000     | 17230     | 538010  | (24,021)             | 24,021                       |    | (57,986)             | 57,986                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10040997 | 8000     | 17230     | 538010  | (15,346)             | 15,346                       |    | (37,046)             | 37,046                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10040997 | 9000     | 17230     | 538010  | (7,673)              | 7,673                        |    | (18,523)             | 18,523                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10040998 | 8000     | 17230     | 538010  | (2,985)              | 2,985                        |    | (7,306)              | 7,306                        |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10040998 | 9000     | 17230     | 538010  | (1,493)              | 1,493                        |    | (3,603)              | 3,603                        |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10041040 | 8000     | 20114     | 538010  | (21,000)             | 21,000                       |    | (50,694)             | 50,694                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10001640 | 8001     | 17230     | 538010  | 182,054              | (182,054)                    |    | 422,594              | (422,594)                    |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10020 | 10001640 | 9001     | 17230     | 538010  | 91,027               | (91,027)                     |    | 211,296              | (211,296)                    |    |
| NGFS     | RNT  | 232325   | 232325  | 232325  | 10850 | 10026789 | 0001     | 10000     | 540000  | 6,355                | (6,355)                      |    | 4,198                | (4,198)                      |    |
| NGFS     | RNT  | 232325   | 232325  | 232325  | 10850 | 10026789 | 0001     | 10000     | 499999  | 6,355                | 6,355                        |    | 4,198                | 4,198                        |    |
| GFS      | ECN  | 207767   | 207767  | 207767  | 10020 | 10036606 | 0001     | 21748     | 506070  | 500,000              | (500,000)                    |    | 500,000              | (500,000)                    |    |
| GFS      | DPH  | 240861   | 251929  | 251929  | 10020 | 10036606 | 0001     | 21748     | 506070  | (500,000)            | 500,000                      |    | (500,000)            | 500,000                      |    |
| NGFS     | ADM  | 296644   | 228875  | 228875  | 14300 | 10001302 | 0026     | 17378     | 530110  | 369,060              | (369,060)                    | x  |                      |                              |    |
| NGFS     | ADM  | 296644   | 228875  | 228875  | 14300 | 10001302 | 0026     | 17378     | 486370  | (617,253)            | (617,253)                    | x  |                      |                              |    |
| NGFS     | ADM  | 296644   | 228875  | 228875  | 14300 | 10001302 | 0026     | 17378     | 486640  | 986,613              | 886,613                      | x  |                      |                              |    |
| GFS      | DPH  | 251981   | 251912  | 251912  | 10000 | 10001784 | 0001     | 10000     | 582650  | (617,253)            | 617,253                      | x  |                      |                              |    |
| GFS      | RET  | 207980   | 207980  | 207980  | 10010 | 10026728 | 0001     | 17410     | 581650  | 59,179               | (59,179)                     | x  |                      |                              |    |
| NGFS     | RET  | 232318   | 232318  | 232318  | 81330 | 10026789 | 0001     | 10000     | 581650  | 828,503              | (828,503)                    | x  |                      |                              |    |
| NGFS     | RET  | 232320   | 232320  | 232320  | 81330 | 10026788 | 0001     | 10000     | 581650  | 98,631               | (98,631)                     | x  |                      |                              |    |
| NGFS     | RET  | 232318   | 232318  | 232318  | 81330 | 10026728 | 0001     | 10000     | 470199  | 817,134              | (817,134)                    | x  |                      |                              |    |
| GFS      | RET  | 207980   | 207980  | 207980  | 10010 | 10026728 | 0001     | 10000     | 450199  | 59,179               | 59,179                       | x  |                      |                              |    |
| NGFS     | HRD  | 232027   | 232027  | 232027  | 12460 | 10042098 | 0001     | 10000     | 487990  | 80,418               | 80,418                       |    | 185,338              | 185,338                      |    |
| NGFS     | FR   | 130650   | 130650  | 130650  | 10020 | 10042608 | 0001     | 23201     | 479999  | 1,000,000            | 1,000,000                    | x  |                      |                              |    |
| NGFS     | FR   | 130650   | 130650  | 130650  | 10020 | 10042608 | 0001     | 23201     | 506070  | 1,000,000            | (1,000,000)                  | x  |                      |                              |    |
| GFS      | REC  | 232199   | 262684  | 262684  | 10000 | 10001738 | 0001     | 10000     | 581051  |                      |                              |    |                      |                              |    |
| GFS      | REC  | 232199   | 262684  | 262684  | 10000 | 10001738 | 0001     | 10000     | 581083  |                      |                              |    |                      |                              |    |
| GFS      | REC  | 232199   | 262684  | 262684  | 10000 | 10001738 | 0001     | 10000     | 581064  |                      |                              |    |                      |                              |    |
| GFS      | REC  | 232199   | 262684  | 262684  | 10000 | 10001738 | 0001     | 10000     | 581710  |                      |                              |    |                      |                              |    |



| GFS Type | Dept | Division | Section | Dept ID | Fund  | Project  | Activity | Authority | Account | FY 2025-26<br>Change | FY 2025-26<br>Savings/(Cost) | IT | FY 2026-27<br>Change | FY 2026-27<br>Savings/(Cost) | IT |
|----------|------|----------|---------|---------|-------|----------|----------|-----------|---------|----------------------|------------------------------|----|----------------------|------------------------------|----|
| GFS      | REC  | 232199   | 262684  | 262684  | 10000 | 10001738 | 0001     | 10000     | 581740  |                      |                              |    |                      |                              |    |
| GFS      | REC  | 232199   | 262684  | 150705  | 10000 | 10001738 | 0001     | 10000     | 581051  |                      |                              |    |                      |                              |    |
| GFS      | REC  | 232199   | 262684  | 150705  | 10000 | 10001738 | 0001     | 10000     | 581083  |                      |                              |    |                      |                              |    |
| GFS      | REC  | 232199   | 262684  | 150705  | 10000 | 10001738 | 0001     | 10000     | 581064  |                      |                              |    |                      |                              |    |
| GFS      | REC  | 232199   | 262684  | 150705  | 10000 | 10001738 | 0001     | 10000     | 581710  |                      |                              |    |                      |                              |    |
| GFS      | REC  | 232199   | 262684  | 150705  | 10000 | 10001738 | 0001     | 10000     | 581740  |                      |                              |    |                      |                              |    |
| GFS      | DPH  | 207705   | 162644  | 162644  | 10000 | 10026709 | 0001     | 10000     | 527000  | 250,000              | (250,000)                    |    | 250,000              | (250,000)                    |    |
| GFS      | ECN  | 207767   | 207767  | 207767  | 10010 | 10034629 | 0009     | 16652     | 538000  | 150,000              | (150,000)                    | x  |                      |                              |    |
| GFS      | ECN  | 207767   | 207767  | 207767  | 10010 | 10034959 | 0004     | 18852     | 538000  | 150,000              | (150,000)                    | x  |                      |                              |    |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10034763 | 0002     | 22813     | 567000  |                      |                              |    | (2,000,000)          | 2,000,000                    | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10034785 | 0002     | 22813     | 567000  |                      |                              |    | (250,000)            | 250,000                      | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10034790 | 0002     | 22816     | 567000  |                      |                              |    | (425,144)            | 425,144                      | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10034853 | 0002     | 22808     | 567000  |                      |                              |    | (200,559)            | 200,559                      | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10034854 | 0002     | 22817     | 567000  |                      |                              |    | (250,200)            | 250,200                      | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10040155 | 0002     | 22819     | 567000  |                      |                              |    | (200,000)            | 200,000                      | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10041413 | 0002     | 22820     | 567000  |                      |                              |    | (200,000)            | 200,000                      | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 12760 | 10034764 | 0002     | 22814     | 567000  |                      |                              |    | (6,950,000)          | 6,950,000                    | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 12780 | 10034764 | 0002     | 22814     | 567000  |                      |                              |    | (3,950,000)          | 3,950,000                    | x  |
| GFS      | DPW  | 207990   | 249642  | 207959  | 10020 | 10034784 | 0002     | 22810     | 567000  |                      |                              |    | (600,000)            | 600,000                      | x  |
| GFS      | DPW  | 207990   | 249642  | 207959  | 10020 | 10034882 | 0005     | 22818     | 567000  |                      |                              |    | (953,330)            | 953,330                      | x  |
| NGFS     | DPW  | 207988   | 229863  | 207954  | 12775 | 10034764 | 0002     | 22814     | 567000  |                      |                              |    | (22,000,000)         | 22,000,000                   | x  |
| NGFS     | DPW  | 207988   | 229863  | 207954  | 12783 | 10034764 | 0002     | 22814     | 567000  |                      |                              |    | (11,000,000)         | 11,000,000                   | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10034763 | 0002     | 23056     | 567000  |                      |                              |    | 2,000,000            | (2,000,000)                  | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10034785 | 0002     | 23058     | 567000  |                      |                              |    | 250,000              | (250,000)                    | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10034790 | 0002     | 23063     | 567000  |                      |                              |    | 425,144              | (425,144)                    | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10034853 | 0002     | 23064     | 567000  |                      |                              |    | 200,559              | (200,559)                    | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10034854 | 0002     | 23059     | 567000  |                      |                              |    | 250,000              | (250,000)                    | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10040155 | 0002     | 23060     | 567000  |                      |                              |    | 200,000              | (200,000)                    | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 10020 | 10041413 | 0002     | 23056     | 567000  |                      |                              |    | 200,000              | (200,000)                    | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 12760 | 10034764 | 0002     | 22995     | 567000  |                      |                              |    | 6,950,000            | (6,950,000)                  | x  |
| GFS      | DPW  | 207988   | 229863  | 207954  | 12780 | 10034764 | 0002     | 22995     | 567000  |                      |                              |    | 3,950,000            | (3,950,000)                  | x  |
| GFS      | DPW  | 207990   | 249642  | 207959  | 10020 | 10034784 | 0002     | 23055     | 567000  |                      |                              |    | 600,000              | (600,000)                    | x  |
| GFS      | DPW  | 207990   | 249642  | 207959  | 10020 | 10034882 | 0005     | 23057     | 567000  |                      |                              |    | 953,330              | (953,330)                    | x  |
| NGFS     | DPW  | 207988   | 229863  | 207954  | 12775 | 10034764 | 0002     | 22995     | 567000  |                      |                              |    | 22,000,000           | (22,000,000)                 | x  |
| NGFS     | DPW  | 207988   | 229863  | 207954  | 12785 | 10034764 | 0002     | 22995     | 567000  |                      |                              |    | 11,000,000           | (11,000,000)                 | x  |
| GFS      | DPW  | 207990   | 229822  | 207951  | 10040 | 10016163 | 0002     | 10002     | 520990  | (3,931)              | 3,931                        | x  | (4,571)              | 4,571                        | x  |
| NGFS     | DPW  | 207990   | 229822  | 207951  | 13940 | 10019982 | 0003     | 10002     | 520100  | 3,931                | (3,931)                      | x  | 4,571                | (4,571)                      | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10000 | 10034422 | 0001     | 20680     | 520190  | (291,759)            | 291,759                      | x  | (642,272)            | 642,272                      | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10000 | 10034422 | 0001     | 20680     | 520290  | (182,779)            | 182,779                      | x  | (119,629)            | 119,629                      | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10000 | 10034422 | 0001     | 20680     | 520990  | 232,862              | (232,862)                    | x  | 189,481              | (189,481)                    | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10000 | 10034422 | 0026     | 20680     | 520190  | (19,297)             | 19,297                       | x  | (30,762)             | 30,762                       | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10000 | 10034422 | 0026     | 20680     | 520290  | (20,766)             | 20,766                       | x  | (8,987)              | 8,987                        | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10000 | 10034422 | 0026     | 20680     | 520990  | 3,919                | (3,919)                      | x  | 36                   | (36)                         | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10040 | 10016163 | 0002     | 10002     | 520190  | 416,796              | (416,796)                    | x  | 472,266              | (472,266)                    | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10040 | 10016163 | 0002     | 10002     | 520290  | 232,539              | (232,539)                    | x  | 177,681              | (177,681)                    | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10040 | 10016163 | 0002     | 10002     | 520990  | 129,362              | (129,362)                    | x  | 217,372              | (217,372)                    | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10040 | 10034422 | 0001     | 10002     | 520190  | (8,535)              | 8,535                        | x  | (5,331)              | 5,331                        | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10040 | 10034422 | 0001     | 10002     | 520290  | (5,320)              | 5,320                        | x  | (4,452)              | 4,452                        | x  |
| GFS      | DPW  | 207990   | 229897  | 207956  | 10040 | 10034422 | 0001     | 10002     | 520990  | 1,396                | (1,396)                      | x  | 18                   | (18)                         | x  |
| NGFS     | DPW  | 207990   | 229897  | 207956  | 12769 | 10034422 | 0001     | 20680     | 520190  | (96,203)             | 96,203                       | x  | (53,424)             | 53,424                       | x  |
| NGFS     | DPW  | 207990   | 229897  | 207956  | 12769 | 10034422 | 0001     | 20680     | 520290  | (53,673)             | 53,673                       | x  | (44,613)             | 44,613                       | x  |
| NGFS     | DPW  | 207990   | 229897  | 207956  | 12769 | 10034422 | 0001     | 20680     | 520990  | (18,593)             | 18,593                       | x  | 173                  | (173)                        | x  |
| NGFS     | DPW  | 207990   | 229897  | 207956  | 13940 | 10029982 | 0003     | 10001     | 520100  | (386,471)            | 386,471                      | x  | (407,080)            | 407,080                      | x  |
| GFS      | DPW  | 207990   | 249642  | 207959  | 10040 | 10016163 | 0002     | 10002     | 520190  | 122,367              | (122,367)                    | x  | 342,892              | (342,892)                    | x  |
| GFS      | DPW  | 207990   | 249642  | 207959  | 10040 | 10016163 | 0002     | 10002     | 520290  | 257,024              | (257,024)                    | x  | 201,733              | (201,733)                    | x  |
| GFS      | DPW  | 207990   | 249642  | 207959  | 10040 | 10016163 | 0002     | 10002     | 520990  | 97,683               | (97,683)                     | x  | 194,439              | (194,439)                    | x  |

Technical Adjustments Round 2 to the Mayor's FY 2025-26 and FY 2026-27 Proposed Budget

| GFS Type | Dept | Division | Section | Dept ID | Fund  | Project  | Activity | Authority | Account | FY 2025-26<br>Change | FY 2025-26<br>Savings/(Cost) | IT | FY 2026-27<br>Change | FY 2026-27<br>Savings/(Cost) | IT |
|----------|------|----------|---------|---------|-------|----------|----------|-----------|---------|----------------------|------------------------------|----|----------------------|------------------------------|----|
| NGFS     | DPW  | 207990   | 249642  | 207959  | 12769 | 10094422 | 0001     | 20681     | 520190  | -                    | -                            | x  | (111,700)            | 111,700                      | x  |
| NGFS     | DPW  | 207990   | 249642  | 207959  | 12769 | 10094422 | 0001     | 20681     | 520990  | (408)                | 408                          | x  | (919)                | 919                          | x  |
| NGFS     | DPW  | 207990   | 249642  | 207959  | 13940 | 10029982 | 0003     | 10062     | 520100  | (798)                | 798                          | x  | (715)                | 715                          | x  |
| NGFS     | DPW  | 207990   | 249642  | 207959  | 13985 | 10094422 | 0001     | 20681     | 520190  | (322,367)            | 322,367                      | x  | (594,886)            | 594,886                      | x  |
| NGFS     | DPW  | 207990   | 249642  | 207959  | 13985 | 10094422 | 0001     | 20681     | 520290  | (257,025)            | 257,025                      | x  | (203,733)            | 203,733                      | x  |
| NGFS     | DPW  | 207990   | 249642  | 207959  | 13985 | 10094422 | 0001     | 20681     | 520990  | (96,476)             | 96,476                       | x  | (192,805)            | 192,805                      | x  |
| NGFS     | DPW  | 207990   | 249642  | 207959  | 13985 | 10094422 | 0001     | 20681     | 527000  | 1,573,338            | (1,573,338)                  | x  | 1,926,992            | (1,926,992)                  | x  |
| NGFS     | DPW  | 207990   | 229897  | 207958  | 12769 | 10094422 | 0001     | 20680     | 499999  | (131,691)            | (131,691)                    | x  | (210,483)            | (210,483)                    | x  |
| GFS      | DPW  | 207990   | 229822  | 207951  | 10040 | 10016183 | 0002     | 10002     | 486990  | (3,931)              | (3,931)                      | x  | (4,571)              | (4,571)                      | x  |
| GFS      | DPW  | 207990   | 229897  | 207958  | 10040 | 10016183 | 0002     | 10002     | 486990  | 765,778              | 765,778                      | x  | 857,554              | 857,554                      | x  |
| GFS      | DPW  | 207990   | 229909  | 207958  | 10040 | 10016183 | 0002     | 10002     | 486990  | -                    | -                            | x  | -                    | -                            | x  |
| GFS      | DPW  | 207990   | 249642  | 207959  | 10040 | 10016183 | 0002     | 10002     | 486990  | 677,074              | 677,074                      | x  | 641,064              | 641,064                      | x  |



| SP# Type | Dept | Position | Division | Section | Dept ID | Fund  | Project  | Activity | Authority | Amount Lf | Job Class   | Job Class Title | Status | Action | FY 2025-26 FY Change | FY 2025-26 Amount Change | FY 2025-26 Savings/(Cost) | FY 2026-27 FY Change | FY 2026-27 Amount Change | FY 2026-27 Savings/(Cost) |
|----------|------|----------|----------|---------|---------|-------|----------|----------|-----------|-----------|-------------|-----------------|--------|--------|----------------------|--------------------------|---------------------------|----------------------|--------------------------|---------------------------|
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 11225110  | 7514 C, MFA | General Liaison | A      |        | 11,880               | 118,800                  | 118,800                   | 11,880               | 118,800                  | 118,800                   |
| NGN      | MFA  | SFO      | 118713   | 118702  | 118721  | 21200 | 11881724 | 2026     | 118805    | 1         |             |                 |        |        |                      |                          |                           |                      |                          |                           |



|      |     |             |        |        |        |            |      |       |            |         |                               |   |      |      |           |            |         |          |          |
|------|-----|-------------|--------|--------|--------|------------|------|-------|------------|---------|-------------------------------|---|------|------|-----------|------------|---------|----------|----------|
| SP1  | PCN | 60148751-1  | 212080 | 212080 | 000000 | 00001889-1 | 0001 | 00000 | 0000001180 | 8177-5  | Attenrec CreditControl        | A | 0    | 0.24 | PL 913    | 185.570    |         |          |          |
| SP2  | PCN | 60148752-1  | 212080 | 212080 | 000000 | 00001889-1 | 0001 | 00000 | 0000001180 | 8177-5  | Attenrec CreditControl        | A | 0    | 0.26 | PL 913    | 186.730    | 1.00    | 064.710  | 186.730  |
| SP3  | PCN |             | 212080 | 212080 | 000000 | 00001889-1 | 0001 | 00000 | 0000001180 | 89999-4 | Attention Savings - Microflex | A |      |      | 1890.000  | 490.000    |         | 1890.000 | 490.000  |
| SP4  | TTN |             | 212144 | 212144 | 000000 | 000017149  | 0001 | 00000 | 0000001180 | 89999-4 | Attention Savings - Microflex | A |      |      | 1,000.000 | 13,000.000 |         |          |          |
| SP5  | TTN |             | 212144 | 212144 | 000000 | 000017149  | 0001 | 00000 | 0000001180 | 89999-4 | Attention Savings - Microflex | A |      |      |           | -          | 900.000 | 280.000  |          |
| SP6  | HAM |             | 212000 | 212000 | 000000 | 000007229  | 0001 | 00000 | 0000001180 | 81499-4 | Emergency - Microflex         | A |      |      | 240.000   | 1700.000   |         | 271.200  | 1271.200 |
| SP7  | RAM | 002111229-1 | 100040 | 100040 | 000000 | 00001901   | 0001 | 00000 | 0000001180 | 2121-3  | Medical Information Request   | A | 0.04 |      | 123.000   | 123.000    | 1.00    | 004.417  | 124.417  |
| SP8  | RAM |             | 100040 | 100040 | 000000 | 00001901   | 0001 | 00000 | 0000001180 | 89999-4 | Attention Savings - Microflex | A |      |      |           | 123.000    |         | 124.417  | 124.417  |
| SP9  | ADP | 01112725-1  | 212180 | 212180 | 000000 | 00001901   | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 1.00 | 124.000   | 290.000    | 1.00    | 070.010  | 290.010  |
| SP10 | ADP | 01112725-1  | 212180 | 212180 | 000000 | 00001901   | 0001 | 00000 | 0000001180 | 8999-5  | Attention Savings - Microflex | A | 0    | 1.00 | 124.000   | 290.000    | 1.00    | 070.010  | 290.010  |
| SP11 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |
| SP12 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |
| SP13 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |
| SP14 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |
| SP15 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |
| SP16 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |
| SP17 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |
| SP18 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |
| SP19 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |
| SP20 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |
| SP21 | ADP | 000000000   | 200070 | 200070 | 000000 | 000011421  | 0001 | 00000 | 0000001180 | 0000-0  | Manager 1                     | A | 0    | 0.00 | 00.000    | 00.000     |         | 000.000  | 000.000  |



June 20, 2025

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 2025-26 and FY 2026-27.

Technical adjustments include:

- Correcting funding levels based on updated health care rates in General City Responsibility.
- Adjusting non personnel services from one-time expenditure to ongoing in the Controller's Office.
- Aligning expenditures to match projected revenues at Economic & Workforce Development.
- Correcting positions in the Library, City Planning, Public Health, Controller's Office, Human Rights Commission, and Human Services Agency.
- Swap deleted vacant positions, as requested by the Human Services Agency.
- Shifting funding for ACFR to General City Responsibility.
- Correcting authority and account codes in the Department of Children, Youth & Their Families, Recreation and Parks, Fire Department, Police Department, and Controller's Office.
- Clerical correction to include interest offset in the Statement of Bond Redemption and Interest (SBRI) Community College District Amount (PDF attached).

This set of technical adjustments will grow the proposed FY 2025-26 budget by \$4,868,511 and will grow the FY 2026-27 budget by \$5,862,332 and is at a cost of \$1,176,804 in FY 2025-26 and a cost of \$1,981,773 in FY 2026-27. Over the two years, the net impact will be a General Fund cost of \$3,158,577. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

Sophia Kittler  
Budget Director

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

| GFS Type | Dept | Division | Section | Dept ID | Fund  | Project  | Activity | Authority | Account | FY 2025-26<br>Change | FY 2025-26<br>Savings/(Cost) | 1T | FY 2026-27<br>Change | FY 2026-27<br>Savings/(Cost) | 1T |
|----------|------|----------|---------|---------|-------|----------|----------|-----------|---------|----------------------|------------------------------|----|----------------------|------------------------------|----|
| GFS      | GEN  | 230018   | 230018  | 230018  | 10000 | 10026734 | 0045     | 10000     | 597100  | 1,240,041            | (1,240,041)                  |    | 2,081,485            | (2,081,485)                  |    |
| GFS      | CON  | 207674   | 207674  | 207674  | 10020 | 10001644 | 0001     | 16940     | 506070  | (76,837)             | 76,837                       | x  | (90,746)             | 90,746                       | x  |
| GFS      | CON  | 207674   | 207674  | 207674  | 10020 | 10001644 | 0001     | 16940     | 506070  | 76,837               | (76,837)                     |    | 90,746               | (90,746)                     |    |
| GFS      | CON  | 229227   | 229227  | 229227  | 10020 | 10038740 | 0001     | 22135     | 506070  | (313,000)            | 313,000                      | x  | (205,000)            | 205,000                      | x  |
| GFS      | CON  | 229227   | 229227  | 229227  | 10020 | 10038740 | 0001     | 22135     | 506070  | 313,000              | (313,000)                    |    | 205,000              | (205,000)                    |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 527990  | (1,773,978)          | 1,773,978                    | x  | (1,622,194)          | 1,622,194                    | x  |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 527990  | 1,773,978            | (1,773,978)                  |    | 1,622,194            | (1,622,194)                  |    |
| NGFS     | PUC  | 232176   | 232149  | 276441  | 27180 | 10026778 | 0006     | 10000     | 520100  | (230,027)            | 230,027                      |    | (254,350)            | 254,350                      |    |
| NGFS     | PUC  | 232176   | 232130  | 232127  | 27180 | 10026772 | 0002     | 10000     | 520100  | 270,918              | (270,918)                    |    | 248,004              | (248,004)                    |    |
| NGFS     | PUC  | 232176   | 232130  | 232127  | 27180 | 10026772 | 0001     | 10000     | 520100  | (40,891)             | 40,891                       |    | 6,346                | (6,346)                      |    |
| GFS      | GEN  | 230018   | 230018  | 230018  | 10000 | 10026734 | 0001     | 10000     | 527210  | 347,283              | (347,283)                    |    | 347,283              | (347,283)                    |    |
| GFS      | BOS  | 229020   | 229020  | 229020  | 10000 | 10003456 | 0001     | 10000     | 527000  | (347,283)            | 347,283                      |    | (347,283)            | 347,283                      |    |
| GFS      | DEC  | 229051   | 229051  | 229051  | 10000 | 10038707 | 0008     | 10000     | 538010  | 10,000               | (10,000)                     |    | 44,140               | (44,140)                     |    |
| GFS      | DEC  | 229051   | 229051  | 229051  | 10000 | 10038709 | 0002     | 10000     | 538010  | 619                  | (619)                        |    | (1,478)              | 1,478                        |    |
| GFS      | DEC  | 229051   | 229051  | 229051  | 10020 | 10031224 | 0001     | 17558     | 538010  | (18,025)             | 18,025                       |    | (252)                | 252                          |    |
| GFS      | ADM  | 296644   | 228875  | 228875  | 10020 | 10042113 | 0001     | 22937     | 535000  | 828,110              | (828,110)                    |    | 828,110              | (828,110)                    |    |
| GFS      | ADM  | 296644   | 228875  | 228875  | 10020 | 10042113 | 0001     | 22937     | 439899  | 828,110              | (828,110)                    |    | 828,110              | (828,110)                    |    |
| GFS      | ECN  | 207766   | 207766  | 207766  | 10010 | 10022546 | 0011     | 16663     | 538000  | 300,000              | (300,000)                    |    | 300,000              | (300,000)                    |    |
| NGFS     | ECN  | 207766   | 207766  | 207766  | 10770 | 10041963 | 0001     | 10001     | 538010  | 727,229              | (727,229)                    |    | 727,229              | (727,229)                    |    |
| NGFS     | ECN  | 207766   | 207766  | 207766  | 10770 | 10041963 | 0001     | 10001     | 444931  | 727,229              | (727,229)                    |    | 727,229              | (727,229)                    |    |
| NGFS     | ECN  | 207766   | 207766  | 207766  | 10770 | 10041965 | 0001     | 10001     | 538010  | 727,191              | (727,191)                    |    | 727,191              | (727,191)                    |    |
| NGFS     | ECN  | 207766   | 207766  | 207766  | 10770 | 10041965 | 0001     | 10001     | 444931  | 727,191              | (727,191)                    |    | 727,191              | (727,191)                    |    |
| NGFS     | ECN  | 207766   | 207766  | 207766  | 10770 | 10041966 | 0001     | 10001     | 538010  | 642,464              | (642,464)                    |    | 642,464              | (642,464)                    |    |
| NGFS     | ECN  | 207766   | 207766  | 207766  | 10770 | 10041966 | 0001     | 10001     | 444931  | 642,464              | (642,464)                    |    | 642,464              | (642,464)                    |    |
| NGFS     | ECN  | 207766   | 207766  | 207766  | 10770 | 10041967 | 0001     | 10001     | 506070  | 413,731              | (413,731)                    |    | 413,731              | (413,731)                    |    |
| NGFS     | ECN  | 207766   | 207766  | 207766  | 10770 | 10041967 | 0001     | 10001     | 444931  | 413,731              | (413,731)                    |    | 413,731              | (413,731)                    |    |
| NGFS     | CPC  | 229235   | 229235  | 229235  | 10840 | 10023000 | 0002     | 16949     | 461165  | 322,788              | (322,788)                    |    | 442,122              | (442,122)                    |    |
| GFS      | CON  | 229228   | 229228  | 229228  | 10060 | 10001306 | 0001     | 10002     | 486350  | (90,851)             | 90,851                       |    | -                    | -                            |    |
| GFS      | GEN  | 230018   | 230018  | 230018  | 10000 | 10026734 | 0001     | 10000     | 581245  | (90,851)             | 90,851                       |    | -                    | -                            |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10000 | 10040995 | 8000     | 17230     | 538010  | (673,334)            | 673,334                      |    | (682,761)            | 682,761                      |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10000 | 10040997 | 8000     | 17230     | 581950  | (150,000)            | 150,000                      |    | (150,000)            | 150,000                      |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10000 | 10040998 | 8000     | 17230     | 581540  | (462,305)            | 462,305                      |    | (462,305)            | 462,305                      |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10000 | 10040998 | 8000     | 17230     | 581550  | (74,372)             | 74,372                       |    | (74,372)             | 74,372                       |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10010 | 10040995 | 8000     | 17230     | 538010  | 673,334              | (673,334)                    |    | 682,761              | (682,761)                    |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10010 | 10040997 | 8000     | 17230     | 581950  | 150,000              | (150,000)                    |    | 150,000              | (150,000)                    |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10010 | 10040998 | 8000     | 17230     | 581540  | 462,305              | (462,305)                    |    | 462,305              | (462,305)                    |    |
| GFS      | CHF  | 229218   | 229218  | 229218  | 10010 | 10040998 | 8000     | 17230     | 581550  | 74,372               | (74,372)                     |    | 74,372               | (74,372)                     |    |
| GFS      | REC  | 207912   | 150722  | 150723  | 10000 | 10041580 | 0002     | 22862     | 435226  | (3,600,000)          | (3,600,000)                  |    | (3,600,000)          | (3,600,000)                  |    |
| GFS      | REC  | 207912   | 150722  | 150723  | 10000 | 10041580 | 0002     | 10000     | 435226  | 3,600,000            | 3,600,000                    |    | 3,600,000            | (3,600,000)                  |    |
| GFS      | FIR  | 130644   | 130644  | 130644  | 10020 | 10042573 | 0001     | 10000     | 506070  | -                    | -                            |    | (500,000)            | 500,000                      |    |
| GFS      | FIR  | 130644   | 130644  | 130644  | 10020 | 10042573 | 0001     | 23102     | 506070  | -                    | -                            |    | 500,000              | (500,000)                    |    |
| GFS      | POL  | 232086   | 232086  | 232086  | 10000 | 10041223 | 0001     | 23007     | 560000  | (300,000)            | 300,000                      |    | -                    | -                            |    |
| GFS      | POL  | 232086   | 232086  | 232086  | 10010 | 10041223 | 0001     | 23007     | 560000  | 300,000              | (300,000)                    |    | -                    | -                            |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486990  | (26,348,242)         | (26,348,242)                 |    | (26,639,896)         | (26,639,896)                 |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486180  | 247,369              | 247,369                      |    | 217,690              | (217,690)                    |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486020  | 2,292,943            | (2,292,943)                  |    | 2,061,301            | (2,061,301)                  |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486190  | 570,184              | (570,184)                    |    | 594,556              | (594,556)                    |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486170  | 26,244               | (26,244)                     |    | 27,423               | (27,423)                     |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486110  | 175,584              | (175,584)                    |    | 183,416              | (183,416)                    |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486191  | 470,560              | (470,560)                    |    | 470,953              | (470,953)                    |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486400  | 250,713              | (250,713)                    |    | 230,004              | (230,004)                    |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486560  | 268,969              | (268,969)                    |    | 252,754              | (252,754)                    |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486320  | 47,898               | (47,898)                     |    | 50,091               | (50,091)                     |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486350  | 13,284,288           | (13,284,288)                 |    | 13,555,347           | (13,555,347)                 |    |

Technical Adjustments Round 1 to the Mayor's FY 2025-26 and FY 2026-27 Proposed Budget

| GFS Type | Dept | Division | Section | Dept ID | Fund  | Project  | Activity | Authority | Account | FY 2025-26<br>Change | FY 2025-26<br>Savings/(Cost) | 1T | FY 2026-27<br>Change | FY 2026-27<br>Savings/(Cost) | 1T |
|----------|------|----------|---------|---------|-------|----------|----------|-----------|---------|----------------------|------------------------------|----|----------------------|------------------------------|----|
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486690  | 2,487,033            | 2,487,033                    |    | 2,599,477            | 2,599,477                    |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486430  | 383,420              | 383,420                      |    | 371,270              | 371,270                      |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486460  | 3,033,164            | 3,033,164                    |    | 3,075,434            | 3,075,434                    |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486450  | 123,815              | 123,815                      |    | 146,234              | 146,234                      |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486530  | 286,171              | 286,171                      |    | 270,999              | 270,999                      |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486740  | 2,089,751            | 2,089,751                    |    | 2,083,157            | 2,083,157                    |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486630  | 174,750              | 174,750                      |    | 310,073              | 310,073                      |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486640  | 106,441              | 106,441                      |    | 109,635              | 109,635                      |    |
| GFS      | CON  | 275641   | 275642  | 275642  | 10060 | 10022950 | 0001     | 10002     | 486570  | 28,945               | 28,945                       |    | 30,082               | 30,082                       |    |

| GFS Type | Dept | Position#  | Division | Section | Dept ID | Fund  | Project  | Activity | Authority | Account Lvl | Job Class | Job Class Title                    | Status | Action | FY 2025-26 FTE Change | FY 2025-26 Amount Change | FY 2025-26 Savings/(Cost) | FY 2026-27 FTE Change | FY 2026-27 Amount Change | FY 2026-27 Savings/(Cost) |
|----------|------|------------|----------|---------|---------|-------|----------|----------|-----------|-------------|-----------|------------------------------------|--------|--------|-----------------------|--------------------------|---------------------------|-----------------------|--------------------------|---------------------------|
| NGFS     | CPC  | 0107818-1  | 229235   | 229235  | 229235  | 10840 | 10023000 | 0002     | 16949     | 5010/5130   | 5291      | Planner III                        | A      |        | 0.76                  | 161,394                  | (161,394)                 | 1.00                  | 221,061                  | (221,061)                 |
| NGFS     | CPC  | 0113262-1  | 229235   | 229235  | 229235  | 10840 | 10023007 | 0001     | 16949     | 5010/5130   | 5291      | Planner III                        | A      |        | 0.76                  | 161,394                  | (161,394)                 | 1.00                  | 221,061                  | (221,061)                 |
| GFS      | CPC  | 01111776-1 | 109733   | 109733  | 109733  | 10000 | 10001649 | 0001     | 10000     | 5010/5130   | 5298      | Planner III-Environmental Re       | A      | D      | (0.76)                | (161,394)                | 161,394                   | (1.00)                | (221,061)                | 221,061                   |
| GFS      | CPC  | 01123217-1 | 229236   | 229236  | 229236  | 10020 | 10023001 | 0001     | 16950     | 5010/5130   | 5291      | Planner III                        | A      | D      | (0.76)                | (161,394)                | 161,394                   | (1.00)                | (221,061)                | 221,061                   |
| GFS      | CON  | 01118824   | 275641   | 275644  | 275644  | 10060 | 10022950 | 0001     | 10002     | 5010        | 1803      | C Performance Analyst I            | O      | C      | (1.00)                | -                        | -                         | (1.00)                | -                        | -                         |
| GFS      | CON  | 01118824   | 275641   | 275644  | 275644  | 10060 | 10022950 | 0001     | 10002     | 5010        | 1805      | C Performance Analyst II           | O      | C      | 1.00                  | -                        | -                         | 1.00                  | -                        | -                         |
| GFS      | CON  | 01122708   | 275641   | 275644  | 275644  | 10060 | 10022950 | 0001     | 10002     | 5010        | 1803      | C Performance Analyst I            | O      | C      | (1.00)                | -                        | -                         | (1.00)                | -                        | -                         |
| GFS      | CON  | 01122708   | 275641   | 275644  | 275644  | 10060 | 10022950 | 0001     | 10002     | 5010        | 1805      | C Performance Analyst II           | O      | C      | 1.00                  | -                        | -                         | 1.00                  | -                        | -                         |
| GFS      | CON  | 01133449   | 275641   | 275644  | 275644  | 10060 | 10022950 | 0001     | 10002     | 5010        | 1803      | C Performance Analyst I            | O      | C      | (1.00)                | -                        | -                         | (1.00)                | -                        | -                         |
| GFS      | CON  | 01133449   | 275641   | 275644  | 275644  | 10060 | 10022950 | 0001     | 10002     | 5010        | 1805      | C Performance Analyst II           | O      | C      | 1.00                  | -                        | -                         | 1.00                  | -                        | -                         |
| GFS      | CON  | 01129751-1 | 229228   | 229228  | 229228  | 10060 | 10001306 | 0001     | 10002     | 5010/5130   | 1842      | C Management Assistant             | A      | D      | (0.24)                | (40,663)                 | 40,663                    | -                     | -                        | -                         |
| GFS      | CON  | 01126019-1 | 229228   | 229228  | 229228  | 10060 | 10001306 | 0001     | 10002     | 5010/5130   | 1823      | C Senior Administrative Analyst    | A      | D      | (0.24)                | (50,188)                 | 50,188                    | -                     | -                        | -                         |
| NGFS     | LIB  | 00604126-1 | 232048   | 232048  | 232048  | 13140 | 10026751 | 0006     | 10000     | 5010/5130   | 1310      | C Public Relations Assistant       | A      | S      | 1.00                  | 130,199                  | (130,199)                 | 1.00                  | 135,816                  | (135,816)                 |
| NGFS     | LIB  | 01015031-1 | 232048   | 232048  | 232048  | 13140 | 10026751 | 0006     | 10000     | 5010/5130   | 1406      | C Senior Clerk                     | A      | S      | (1.00)                | (143,094)                | 143,094                   | (1.00)                | (149,187)                | 149,187                   |
| GFS      | HSA  | 01123427-1 | 149665   | 207765  | 149672  | 10000 | 10001705 | 0001     | 10000     | 5010/5130   | 2905      | C Human Services Agency Semi       | A      |        | 0.76                  | 121,108                  | (121,108)                 | 1.00                  | 167,296                  | (167,296)                 |
| GFS      | HSA  | 01046071-1 | 149665   | 207765  | 149672  | 10000 | 10001705 | 0001     | 10000     | 5010/5130   | 2905      | C Human Services Agency Semi       | A      | D      | (0.76)                | (121,108)                | 121,108                   | (1.00)                | (167,296)                | 167,296                   |
| GFS      | ADM  | 01122902-1 | 296645   | 207650  | 207650  | 10010 | 10001300 | 0001     | 16902     | 5010        | 9920      | C Public Service Aide - Assistat   | O      | D      | (1.00)                | -                        | -                         | (1.00)                | -                        | -                         |
| GFS      | ADM  | 01122903-1 | 296645   | 207650  | 207650  | 10010 | 10001300 | 0001     | 16902     | 5010        | 9920      | C Public Service Aide - Assistat   | O      | D      | -                     | -                        | -                         | -                     | -                        | -                         |
| GFS      | ADM  | 01122904-1 | 296645   | 207650  | 207650  | 10010 | 10001300 | 0001     | 16902     | 5010        | 9920      | C Public Service Aide - Assistat   | O      | D      | 1.00                  | -                        | -                         | 1.00                  | -                        | -                         |
| GFS      | ADM  | 01122905-1 | 296645   | 207650  | 207650  | 10010 | 10001300 | 0001     | 16902     | 5010        | 9920      | C Public Service Aide - Assistat   | O      | D      | -                     | -                        | -                         | -                     | -                        | -                         |
| NGFS     | DPH  | 01070238   | 240642   | 251892  | 251892  | 11580 | 10041976 | 0001     | 10001     | 5010/5130   | 2328      | C Nurse Practitioner               | G      | H      | (0.30)                | (117,155)                | 117,155                   | (0.30)                | (117,155)                | 117,155                   |
| NGFS     | DPH  | 01151979   | 240642   | 251892  | 251892  | 11580 | 10041976 | 0001     | 10001     | 5010/5130   | 2328      | C Nurse Practitioner               | G      | H      | 0.30                  | 117,155                  | (117,155)                 | 0.30                  | 117,155                  | (117,155)                 |
| GFS      | DPH  | 01140085   | 207705   | 210705  | 210705  | 10000 | 10034067 | 0001     | 10000     | 5010/5130   | 2230      | C Physician Specialist             | A      | H      | 0.40                  | 173,590                  | (173,590)                 | 0.40                  | 181,220                  | (181,220)                 |
| GFS      | DPH  | NEWP339455 | 207705   | 210705  | 210705  | 10000 | 10034067 | 0006     | 10000     | 5010/5130   | 2230      | C Physician Specialist             | A      | D      | (0.40)                | (173,590)                | 173,590                   | (0.40)                | (181,220)                | 181,220                   |
| GFS      | DPH  | 01061691   | 240642   | 251899  | 251899  | 10000 | 10001995 | 0001     | 10000     | 5010/5130   | 2204      | C Dental Hygienist                 | A      | D      | (1.00)                | (196,339)                | 196,339                   | (1.00)                | (204,462)                | 204,462                   |
| GFS      | DPH  | 01094503   | 240642   | 251899  | 251899  | 10000 | 10001995 | 0001     | 10000     | 5010/5130   | 2204      | C Dental Hygienist                 | A      | R      | 1.00                  | 196,339                  | (196,339)                 | 1.00                  | 204,462                  | (204,462)                 |
| GFS      | REC  | 01013079   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 1820      | C Junior Administrative Analyst    | A      | R      | (1.00)                | (140,374.00)             | 140,374                   | (1.00)                | (146,367)                | 146,367                   |
| GFS      | REC  | 01077890   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 1823      | C Senior Administrative Analyst    | A      | R      | (1.00)                | (204,834.00)             | 204,834                   | (1.00)                | (213,257)                | 213,257                   |
| GFS      | REC  | 01103747   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | 0922      | C Manager I                        | A      | R      | (1.00)                | (240,867.00)             | 240,867                   | (1.00)                | (250,913)                | 250,913                   |
| GFS      | REC  | 01107568   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 1824      | C Principal Administrative Analyst | A      | R      | (1.00)                | (233,952.00)             | 233,952                   | (1.00)                | (243,448)                | 243,448                   |
| GFS      | REC  | 01111133   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | 3302      | C Admission Attendant              | A      | R      | (1.00)                | (107,722.00)             | 107,722                   | (1.00)                | (112,513)                | 112,513                   |
| GFS      | REC  | 01111139   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | 3302      | C Admission Attendant              | A      | R      | (0.75)                | (80,794.00)              | 80,794                    | (0.75)                | (84,385)                 | 84,385                    |
| GFS      | REC  | 01111253   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 3286      | C Recreation Coordinator           | A      | R      | (1.00)                | (134,144.00)             | 134,144                   | (1.00)                | (139,907)                | 139,907                   |
| GFS      | REC  | 01111254   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 3286      | C Recreation Coordinator           | A      | R      | (1.00)                | (134,144.00)             | 134,144                   | (1.00)                | (139,907)                | 139,907                   |
| GFS      | REC  | 01111255   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 3286      | C Recreation Coordinator           | A      | R      | (1.00)                | (134,144.00)             | 134,144                   | (1.00)                | (139,907)                | 139,907                   |
| GFS      | REC  | 01119055   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | 1824      | C Principal Administrative Analyst | A      | R      | (1.00)                | (233,952.00)             | 233,952                   | (1.00)                | (243,448)                | 243,448                   |
| GFS      | REC  | 01119551   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 1820      | C Junior Administrative Analyst    | A      | R      | (1.00)                | (140,374.00)             | 140,374                   | (1.00)                | (146,367)                | 146,367                   |
| GFS      | REC  | 01133470   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 1822      | C Administrative Analyst           | A      | R      | (1.00)                | (178,423.00)             | 178,423                   | (1.00)                | (185,819)                | 185,819                   |
| GFS      | REC  | 01135613   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | 1822      | C Administrative Analyst           | A      | R      | (1.00)                | (178,423.00)             | 178,423                   | (1.00)                | (185,819)                | 185,819                   |
| GFS      | REC  | 01135627   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | 1820      | C Junior Administrative Analyst    | A      | R      | (1.00)                | (140,374.00)             | 140,374                   | (1.00)                | (146,367)                | 146,367                   |
| GFS      | REC  | 01135628   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | 1822      | C Administrative Analyst           | A      | R      | (1.00)                | (178,423.00)             | 178,423                   | (1.00)                | (185,819)                | 185,819                   |
| GFS      | REC  | 01139664   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 1820      | C Junior Administrative Analyst    | A      | R      | (1.00)                | (140,374.00)             | 140,374                   | (1.00)                | (146,367)                | 146,367                   |
| GFS      | REC  | 01153134   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 1824      | C Principal Administrative Analyst | A      | R      | (1.00)                | (233,952.00)             | 233,952                   | (1.00)                | (243,448)                | 243,448                   |
| GFS      | REC  | SPCL       | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | 9993M     | C Attrition Savings - Miscellane   | S      |        | 2.16                  | 411,337.00               | (411,337)                 | 2.16                  | 414,774                  | (414,774)                 |
| GFS      | REC  | SPCL       | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | 9993M     | C Attrition Savings - Miscellane   | S      |        | 0.05                  | 9,721.00                 | (9,721)                   | 0.05                  | 9,802                    | (9,802)                   |
| GFS      | REC  | SPCL       | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | STEPM     | C Step Adjustments, Miscellane     | S      |        | -                     | (48,898.00)              | 48,898                    | -                     | (48,851)                 | 48,851                    |
| GFS      | REC  | SPCL       | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | STEPM     | C Step Adjustments, Miscellane     | S      |        | -                     | 12,254.00                | (12,254)                  | -                     | 12,242                   | (12,242)                  |
| GFS      | REC  | SPCL       | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10000     | 5010/5130   | TEMPM     | C Temporary - Miscellaneous        | S      |        | (0.34)                | (50,532.00)              | 50,532                    | (0.34)                | (50,532)                 | 50,532                    |
| GFS      | REC  | SPCL       | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | TEMPM     | C Temporary - Miscellaneous        | S      |        | (1.36)                | (201,868.00)             | 201,868                   | (1.36)                | (201,868)                | 201,868                   |
| GFS      | REC  | 01013079   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10002     | 5010/5130   | 1820      | C Junior Administrative Analyst    | A      | R      | 1.00                  | 140,374.00               | (140,374)                 | 1.00                  | 146,367                  | (146,367)                 |
| GFS      | REC  | 01077890   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10002     | 5010/5130   | 1823      | C Senior Administrative Analyst    | A      | R      | 1.00                  | 204,834.00               | (204,834)                 | 1.00                  | 213,257                  | (213,257)                 |
| GFS      | REC  | 01103747   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10002     | 5010/5130   | 0922      | C Manager I                        | A      | R      | 1.00                  | 240,867.00               | (240,867)                 | 1.00                  | 250,913                  | (250,913)                 |
| GFS      | REC  | 01107568   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10002     | 5010/5130   | 1824      | C Principal Administrative Analyst | A      | R      | 1.00                  | 233,952.00               | (233,952)                 | 1.00                  | 243,448                  | (243,448)                 |
| GFS      | REC  | 01111133   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10002     | 5010/5130   | 3302      | C Admission Attendant              | A      | R      | 1.00                  | 107,722.00               | (107,722)                 | 1.00                  | 112,513                  | (112,513)                 |
| GFS      | REC  | 01111139   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10002     | 5010/5130   | 3302      | C Admission Attendant              | A      | R      | 0.75                  | 80,794.00                | (80,794)                  | 0.75                  | 84,385                   | (84,385)                  |
| GFS      | REC  | 01111253   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10002     | 5010/5130   | 3286      | C Recreation Coordinator           | A      | R      | 1.00                  | 134,144.00               | (134,144)                 | 1.00                  | 139,907                  | (139,907)                 |
| GFS      | REC  | 01111254   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10002     | 5010/5130   | 3286      | C Recreation Coordinator           | A      | R      | 1.00                  | 134,144.00               | (134,144)                 | 1.00                  | 139,907                  | (139,907)                 |
| GFS      | REC  | 01111255   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0001     | 10002     | 5010/5130   | 3286      | C Recreation Coordinator           | A      | R      | 1.00                  | 134,144.00               | (134,144)                 | 1.00                  | 139,907                  | (139,907)                 |
| GFS      | REC  | 01119055   | 207912   | 207913  | 150675  | 10080 | 10001740 | 0252     | 10000     | 5010/5130   | 1824      | C Principal Administrative Analyst | A      | R      | 1.00                  | 233,952.00               | (233,952)                 | 1.00                  |                          |                           |

Technical Adjustments Round 1 to the Mayor's FY 2025-26 and FY 2026-27 Proposed Budget

|      |     |          |        |        |        |       |          |      |       |            |         |                                |   |    |      |        |          |   |        |          |
|------|-----|----------|--------|--------|--------|-------|----------|------|-------|------------|---------|--------------------------------|---|----|------|--------|----------|---|--------|----------|
| GFS  | FIR | SPCL     | 130651 | 130651 | 130651 | 10060 | 10034532 | 0001 | 10002 | 5010/ 5130 | PREMU_X | Premium Pay - Uniform          | S |    | -    | 6,853  | (6,853)  | - | 6,853  | (6,853)  |
| GFS  | WOM | 01147719 | 232395 | 232395 | 232395 | 10000 | 10026801 | 0001 | 10000 | 5010/ 5130 | 0951_C  | Deputy Director I              | A | TF |      |        |          |   |        |          |
| GFS  | HRC | 01147719 | 232021 | 232021 | 232021 | 10000 | 10026801 | 0001 | 10000 | 5010/ 5130 | 0951_C  | Deputy Director I              | A | D  | 0.24 | 57,808 | (57,808) |   |        |          |
| NGFS | LIB | SPCL     | 232048 | 232048 | 232048 | 13140 | 10026751 | 0001 | 10000 | 5010/ 5130 | 9993M_C | Attrition Savings - Miscellane | S |    |      | 12,895 | (12,895) |   | 13,371 | (13,371) |

**Board of Supervisors Budget Spending Plan**

|  | FY 2025-26        |                         |                          | FY 2026-27        |                         |                          | All Years         |                          |                          |
|--|-------------------|-------------------------|--------------------------|-------------------|-------------------------|--------------------------|-------------------|--------------------------|--------------------------|
|  | General Fund      | Non General Fund        | Total                    | General Fund      | Non General Fund        | Total                    | General Fund      | Non General Fund         | Total                    |
| <b>Department Budget Reductions</b>                      |                   |                         |                          |                   |                         |                          |                   |                          |                          |
| General Fund   | 26,740,039        | -                       | <b>26,740,039</b>        | 12,150,618        | -                       | <b>12,150,618</b>        | 38,890,657        | -                        | <b>38,890,657</b>        |
| Non General Fund   | -                 | 4,976,763               | <b>4,976,763</b>         | -                 | 2,408,676               | <b>2,408,676</b>         | -                 | 7,385,439                | <b>7,385,439</b>         |
| <u>CHF - 1825 to 0922 Downward Position Substitution</u> | <u>-</u>          | <u>12,837</u>           | <u><b>12,837</b></u>     | <u>-</u>          | <u>13,137</u>           | <u><b>13,137</b></u>     | <u>-</u>          | <u>25,974</u>            | <u><b>25,974</b></u>     |
| <b>Supplementary Committee Reductions:</b>               |                   |                         |                          |                   |                         |                          |                   |                          |                          |
| Department Agreements                                    | 2,247,549         | 2,491,619               | <b>4,739,168</b>         | 2,289,584         | 2,505,629               | <b>4,795,213</b>         | 4,537,133         | 4,997,248                | <b>9,534,381</b>         |
| Police Overtime, placed on reserve                       | (537,583)         | -                       | <b>(537,583)</b>         | (652,130)         | -                       | <b>(652,130)</b>         | (1,189,713)       | -                        | <b>(1,189,713)</b>       |
| Federal & State Revenue Risk Reserve                     | (840,000)         | -                       | <b>(840,000)</b>         | -                 | -                       | <b>-</b>                 | (840,000)         | -                        | <b>(840,000)</b>         |
| <b>Additional Budgetary Actions</b>                      |                   |                         |                          |                   |                         |                          |                   |                          |                          |
|  | -                 | -                       | -                        | -                 | -                       | -                        | -                 | -                        | -                        |
|  | -                 | -                       | -                        | -                 | -                       | -                        | -                 | -                        | -                        |
| <b>TOTAL SOURCES</b>                                     | <b>27,610,005</b> | <b><u>7,468,382</u></b> | <b><u>35,078,387</u></b> | <b>13,788,072</b> | <b><u>4,914,305</u></b> | <b><u>18,702,377</u></b> | <b>41,398,077</b> | <b><u>12,382,687</u></b> | <b><u>53,780,764</u></b> |
|  |                   | <b><u>7,481,219</u></b> | <b><u>35,091,224</u></b> |                   | <b><u>4,927,442</u></b> | <b><u>18,715,514</u></b> |                   | <b><u>12,408,661</u></b> | <b><u>53,806,738</u></b> |

**Other Committee Actions**

Sheriff's Office - Budget & Finance Committee reserves \$50,000 of technology projects workorder, \$25,000 of property rent, \$93,828 of software licensing fees cost, and \$1,000,000 of salaries and mandatory fringe benefits budget in FY 2025-26, pending update on Sheriff's overtime spending.

Department of Technology - Budget & Finance Committee reserves \$50,000 of other current expenses that is supported by the technology projects workorder from Sheriff in FY 2025-26, pending Sheriff's overtime spending.

Human Services Agency and Department of Emergency Management - Budget & Finance Committee reserves \$9,900,000 in FY 2025-26 and \$18,630,000 in FY 2026-27 of street ambassadors budget, pending progress in the competitive procurement progress and report to the Budget and Finance Committee on the Department's long-term plans for the ambassador contracts.

Recreation and Park - Budget & Finance Committee reserves \$3,000,000 of funds for the San Francisco Zoo in FY 2025-26 pending an update from the Budget and Legislative Analyst.

Homelessness and Supportive Housing - Budget & Finance Committee reserves \$6,861,866 of the Mayor's proposed Interim Housing Expansion in FY 2025-26, pending progress on project execution.

City Administrator & Department of Technology - Budget & Finance Committee reserves \$8,462,420 in FY 2026-27 of Digital Services budget and workorder, pending the Department of Technology, City Administrator, and Controller's Office staff effectuate a workorder model adjustment.

Administrative Provision Section 12.16 City Attorney Gifts and Grants for Federal Response - Add a requirement for the City Attorney to provide a written report to the Board of Supervisors no later than July 1, 2026 and annually thereafter describing all gifts and grants accepted under this provision, and add a sunset date of January 20, 2029.



**CITY AND COUNTY OF SAN FRANCISCO**  
**Statement of Bond Redemption and Interest**  
**General Obligation**  
**Fiscal Years 2025-2026 and 2026-2027**

|  | FY 2025-2026          |                       |               |                       | FY 2026-2027          |                       |               |                       |
|--|-----------------------|-----------------------|---------------|-----------------------|-----------------------|-----------------------|---------------|-----------------------|
|  | Principal             | Interest              | Adm Expense   | Total                 | Principal             | Interest              | Adm Expense   | Total                 |
| <b>GENERAL CITY</b>  |                       |                       |               |                       |                       |                       |               |                       |
| 1992 UMB Program - Seismic Safety, Series 2007A - Drawdown 1-7                                   | \$ 2,011,279          | \$ 399,475            | \$ -          | \$ 2,410,754          | \$ 1,940,841          | \$ 299,907            | \$ -          | \$ 2,240,748          |
| 2016 Affordable Housing-Preservation and Seismic Safety Series 2019A                             | 1,050,000             | 2,699,132             | -             | 3,749,132             | 1,080,000             | 2,667,086             | -             | 3,747,086             |
| 2016 Affordable Housing-Preservation and Seismic Safety Series 2020C                             | 1,690,000             | 2,446,471             | -             | 4,136,471             | 1,710,000             | 2,427,814             | -             | 4,137,814             |
| 2016 Affordable Housing-Preservation and Seismic Safety Series 2025E                             | 275,000               | 1,935,495             | -             | 2,210,495             | 290,000               | 1,921,058             | -             | 2,211,058             |
| 2008 Clean and Safe Neighborhood Parks, BAB Series 2010D <sup>(1)</sup>                          | 3,320,000             | 1,059,843             | 150           | 4,379,993             | 3,440,000             | 873,923               | 150           | 4,314,073             |
| 2008 Clean and Safe Neighborhood Parks, Series 2016A   | 430,000               | 147,150               | -             | 577,150               | 440,000               | 134,250               | -             | 574,250               |
| 2012 Clean and Safe Neighborhood Parks, Series 2016B   | 1,390,000             | 477,750               | -             | 1,867,750             | 1,430,000             | 436,050               | -             | 1,866,050             |
| 2008 San Francisco General Hospital Improvement, BAB Series 2010C <sup>(1)</sup>                 | 16,185,000            | 5,167,992             | 150           | 21,353,142            | 16,775,000            | 4,261,632             | 150           | 21,036,782            |
| 2010 Earthquake Safety & Emergency Response Series 2016C   | 1,295,000             | 431,925               | -             | 1,726,925             | 1,330,000             | 393,075               | -             | 1,723,075             |
| 2014 Earthquake Safety & Emergency Response Series 2016D   | 4,360,000             | 1,457,213             | -             | 5,817,213             | 4,490,000             | 1,326,413             | -             | 5,816,413             |
| 2020 Earthquake Safety & Emergency Response Series 2021B-1                                       | 1,840,000             | 2,515,900             | -             | 4,355,900             | 1,930,000             | 2,423,900             | -             | 4,353,900             |
| 2020 Earthquake Safety & Emergency Response, Series 2021E-1                                      | 1,700,000             | 2,327,500             | -             | 4,027,500             | 1,785,000             | 2,242,500             | -             | 4,027,500             |
| 2020 Earthquake Safety & Emergency Response, Series 2025B-1                                      | 5,875,000             | 9,711,500             | -             | 15,586,500            | 6,170,000             | 9,417,750             | -             | 15,587,750            |
| 2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1                                       | -                     | 754,250               | -             | 754,250               | -                     | 754,250               | -             | 754,250               |
| 2018 Embarcadero Seawall Earthquake Safety, Series 2025A-2                                       | 4,220,000             | 5,482,462             | -             | 9,702,462             | 3,850,000             | 5,291,718             | -             | 9,141,718             |
| 2011 Road Repaving and Street Safety, Series 2016E   | 2,265,000             | 756,300               | -             | 3,021,300             | 2,330,000             | 688,350               | -             | 3,018,350             |
| 2014 Transportation & Road Improvements Series 2020B   | 5,220,000             | 1,806,200             | -             | 7,026,200             | 5,325,000             | 1,701,800             | -             | 7,026,800             |
| 2014 Transportation & Road Improvements Series 2021C-1   | 2,380,000             | 3,254,800             | -             | 5,634,800             | 2,500,000             | 3,135,800             | -             | 5,635,800             |
| 2015 Affordable Housing Series 2016F   | 2,665,000             | 971,680               | -             | 3,636,680             | 2,725,000             | 907,987               | -             | 3,632,987             |
| 2015 Affordable Housing Series 2018D   | 4,690,000             | 2,952,943             | -             | 7,642,943             | 4,870,000             | 2,777,068             | -             | 7,647,068             |
| 2015 Affordable Housing, Series 2019C  | 1,205,000             | 458,585               | -             | 1,663,585             | 1,230,000             | 436,293               | -             | 1,666,293             |
| 2019 Social Bonds-Affordable Housing, Series 2021A   | 6,065,000             | 3,696,727             | -             | 9,761,727             | 6,125,000             | 3,637,412             | -             | 9,762,412             |
| 2019 Social Bonds-Affordable Housing, Series 2023C   | 2,345,000             | 5,188,078             | -             | 7,533,078             | 2,485,000             | 5,047,378             | -             | 7,532,378             |
| 2024 Social Bonds-Affordable Housing, Series 2025D   | 2,325,000             | 4,168,071             | -             | 6,493,071             | 2,430,000             | 4,062,981             | -             | 6,492,981             |
| 2016 Public Health and Safety, Series 2020D-1  | 2,450,000             | 3,053,850             | -             | 5,503,850             | 2,550,000             | 2,931,350             | -             | 5,481,350             |
| 2020 Health and Recovery, Series 2021D-1   | 4,700,000             | 6,428,800             | -             | 11,128,800            | 4,935,000             | 6,193,800             | -             | 11,128,800            |
| 2020 Health and Recovery, Series 2023A   | 685,000               | 1,144,750             | -             | 1,829,750             | 650,000               | 1,110,500             | -             | 1,760,500             |
| 2020 Health and Recovery, Series 2025G (estimated) - \$146.8M                                    | 60,000,000            | 9,092,644             | -             | 69,092,644            | 2,445,000             | 5,643,300             | -             | 8,088,300             |
| 2024 Healthy, Safe and Vibrant SF, Series 2025F (estimated) - \$189.9M                           | 61,000,000            | 7,868,367             | -             | 68,868,367            | 4,565,000             | 6,067,271             | -             | 10,632,271            |
| General Obligation Bond Refunding, Series 2020 R1  | 12,240,000            | 5,832,450             | 500           | 18,072,950            | 12,855,000            | 5,220,450             | 500           | 18,075,950            |
| General Obligation Bond Refunding, Series 2021 R1  | 4,840,000             | 2,851,550             | -             | 7,691,550             | 5,075,000             | 2,609,550             | -             | 7,684,550             |
| General Obligation Bond Refunding, Series 2021 R2 <sup>(2)</sup>                                 | 3,570,000             | 562,500               | -             | 4,132,500             | 3,745,000             | 384,000               | -             | 4,129,000             |
| General Obligation Bond Refunding, Series 2022-R1  | 27,120,000            | 12,580,500            | -             | 39,700,500            | 28,495,000            | 11,224,500            | -             | 39,719,500            |
| General Obligation Bond Refunding, Series 2024-R1  | 42,755,000            | 16,029,500            | -             | 58,784,500            | 32,870,000            | 13,891,750            | -             | 46,761,750            |
| <b>TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM &amp; TOBACCO SETTLEMENT REVENUE</b> | <b>\$ 294,161,279</b> | <b>\$ 125,712,353</b> | <b>\$ 800</b> | <b>\$ 419,874,432</b> | <b>\$ 174,865,841</b> | <b>\$ 112,542,866</b> | <b>\$ 800</b> | <b>\$ 287,409,507</b> |
| <b>NET BID PREMIUM, FEDERAL SUBSIDY &amp; TSR</b>  |                       |                       |               |                       |                       |                       |               |                       |
| 2020 Health and Recovery, Series 2023A   | \$ -                  | \$ (67,685)           | \$ -          | \$ (67,685)           | \$ -                  | \$ -                  | \$ -          | \$ -                  |
| 2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1                                       | -                     | (754,250)             | -             | (754,250)             | -                     | (195,673)             | -             | (195,673)             |
| 2008 San Francisco General Hospital Improvement, BAB Series 2010C <sup>(1)</sup>                 | -                     | (1,705,696)           | -             | (1,705,696)           | -                     | (1,406,551)           | -             | (1,406,551)           |
| 2008 Clean and Safe Neighborhood Parks, BAB Series 2010D <sup>(1)</sup>                          | -                     | (349,801)             | -             | (349,801)             | -                     | (288,438)             | -             | (288,438)             |
| Tobacco Settlement Revenue Reimbursement <sup>(2)</sup>  | (13,962,000)          | (1,315,020)           | -             | (15,277,020)          | (14,665,000)          | (101,385)             | -             | (14,766,385)          |
| SB 1128 Reimbursement <sup>(2)</sup>   | -                     | (2,111,980)           | -             | (2,111,980)           | -                     | (2,627,515)           | -             | (2,627,515)           |
| PASS Program-Affordable Housing Loan Repayments  | (869,863)             | (7,081,098)           | -             | (7,950,961)           | -                     | -                     | -             | -                     |
| <b>GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM &amp; TSR</b>                               | <b>\$ 279,329,416</b> | <b>\$ 112,326,823</b> | <b>\$ 800</b> | <b>\$ 391,657,039</b> | <b>\$ 160,200,841</b> | <b>\$ 107,923,303</b> | <b>\$ 800</b> | <b>\$ 268,124,944</b> |

**CITY AND COUNTY OF SAN FRANCISCO**  
**Statement of Bond Redemption and Interest**  
**General Obligation**  
**Fiscal Years 2025-2026 and 2026-2027**

|  | FY 2025-2026             |                          |                 |                          | FY 2026-2027             |                          |                 |                          |
|--|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|
|  | Principal                | Interest                 | Adm Expense     | Total                    | Principal                | Interest                 | Adm Expense     | Total                    |
| <b>OUTSIDE CITY BUDGET</b>   |                          |                          |                 |                          |                          |                          |                 |                          |
| <b>SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39</b>   |                          |                          |                 |                          |                          |                          |                 |                          |
| 2020 Community College District Refunding Bonds                    | 1,500,000                | 782,950                  | -               | 2,282,950                | 1,575,000                | 707,950                  | -               | 2,282,950                |
| 2020 Community College District, 2020 Series A                     | -                        | 2,979,450                | -               | 2,979,450                | -                        | 2,979,450                | -               | 2,979,450                |
| 2020 Community College District, 2020 Series A-1                   | 4,705,000                | 4,559,744                | -               | 9,264,744                | 5,240,000                | 4,497,168                | -               | 9,737,168                |
| 2020 Community College District, 2024 Series B                     | 22,335,000               | 12,599,038               | -               | 34,934,038               | 395,000                  | 11,482,288               | -               | 11,877,288               |
| 2025 Community College District Refunding Bonds                    | 13,620,000               | 3,828,750                | -               | 17,448,750               | 11,430,000               | 3,147,750                | -               | 14,577,750               |
| <u>SF COMMUNITY COLLEGE DISTRICT TOTAL</u>                         |                          |                          |                 |                          |                          |                          |                 |                          |
| <u>TOTAL BEFORE OFFSET FOR NET BID PREMIUM</u>                     | <u>\$ 42,160,000</u>     | <u>\$ 24,749,932</u>     | <u>\$ -</u>     | <u>\$ 66,909,932</u>     | <u>\$ 18,640,000</u>     | <u>\$ 22,814,606</u>     | <u>\$ -</u>     | <u>\$ 41,454,606</u>     |
| <br><u>NET BID PREMIUM</u>   |                          |                          |                 |                          |                          |                          |                 |                          |
| <u>2020 Community College District, 2024 Series B</u>              | <u>-</u>                 | <u>(8,084,369)</u>       | <u>-</u>        | <u>(8,084,369)</u>       | <u>-</u>                 | <u>-</u>                 | <u>-</u>        | <u>-</u>                 |
| <br><u>SF COMMUNITY COLLEGE DISTRICT, NET OF BID PREMIUM</u>       | <br><u>\$ 42,160,000</u> | <br><u>\$ 16,665,563</u> | <br><u>\$ -</u> | <br><u>\$ 58,825,563</u> | <br><u>\$ 18,640,000</u> | <br><u>\$ 22,814,606</u> | <br><u>\$ -</u> | <br><u>\$ 41,454,606</u> |
| <br><b>SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39</b>   |                          |                          |                 |                          |                          |                          |                 |                          |
| 2006 Unified School District, 2010 Series C (QSCBs) <sup>(1)</sup> | \$ -                     | \$ 742,969               | \$ -            | \$ 742,969               | \$ 12,955,000            | \$ 681,055               | \$ -            | \$ 13,636,055            |
| 2006 Unified School District, 2010 Series D (BABs) <sup>(1)</sup>  | 11,755,000               | 2,886,426                | -               | 14,641,426               | -                        | 2,212,276                | -               | 2,212,276                |
| 2006 Unified School District, 2015 Series F                        | 755,000                  | 360,463                  | -               | 1,115,463                | 795,000                  | 322,713                  | -               | 1,117,713                |
| 2011 Unified School District, 2015 Series C                        | 10,635,000               | 5,066,363                | -               | 15,701,363               | 11,170,000               | 4,534,613                | -               | 15,704,613               |
| 2015 Unified School District Refunding Bonds                       | 3,325,000                | 99,750                   | -               | 3,424,750                | -                        | -                        | -               | -                        |
| 2016 Unified School District, Series A                             | 6,935,000                | 4,181,613                | -               | 11,116,613               | 7,285,000                | 3,834,863                | -               | 11,119,863               |
| 2016 Unified School District, Series B                             | 9,260,000                | 6,733,200                | -               | 15,993,200               | 9,630,000                | 6,362,800                | -               | 15,992,800               |
| 2020 General Obligation Refunding Bonds                            | 11,535,000               | 2,023,200                | -               | 13,558,200               | 12,000,000               | 1,561,800                | -               | 13,561,800               |
| 2016 Unified School District, Series C                             | 8,150,000                | 10,527,500               | -               | 18,677,500               | 8,555,000                | 10,120,000               | -               | 18,675,000               |
| 2022 General Obligation Refunding Bonds                            | 9,970,000                | 4,760,000                | -               | 14,730,000               | 10,470,000               | 4,261,500                | -               | 14,731,500               |
| 2024 Unified School District, 2025 Series A                        | 22,760,000               | 7,632,250                | -               | 30,392,250               | 33,405,000               | 6,494,250                | -               | 39,899,250               |
| <br>TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY & NET BID PREMIUM      | <br>\$ 95,080,000        | <br>\$ 45,013,734        | <br>\$ -        | <br>\$ 140,093,734       | <br>\$ 106,265,000       | <br>\$ 40,385,870        | <br>\$ -        | <br>\$ 146,650,870       |
| <br>FEDERAL SUBSIDY & NET BID PREMIUM                              |                          |                          |                 |                          |                          |                          |                 |                          |
| 2006 Unified School District, 2010 Series C (QSCBs) <sup>(1)</sup> | -                        | (245,217)                | -               | (245,217)                | -                        | (224,782)                | -               | (224,782)                |
| 2006 Unified School District, 2010 Series D (BABs) <sup>(1)</sup>  | -                        | (952,665)                | -               | (952,665)                | -                        | (730,162)                | -               | (730,162)                |
| 2024 Unified School District, 2025 Series A                        | -                        | (1,010)                  | -               | (1,010)                  | -                        | -                        | -               | -                        |
| <br>SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY & PREMIUM   | <br>\$ 95,080,000        | <br>\$ 43,814,842        | <br>\$ -        | <br>\$ 138,894,842       | <br>\$ 106,265,000       | <br>\$ 39,430,926        | <br>\$ -        | <br>\$ 145,695,926       |

**CITY AND COUNTY OF SAN FRANCISCO**  
**Statement of Bond Redemption and Interest**  
**General Obligation**  
**Fiscal Years 2025-2026 and 2026-2027**

|  | FY 2025-2026          |                       |               |                       | FY 2026-2027          |                       |               |                       |
|--|-----------------------|-----------------------|---------------|-----------------------|-----------------------|-----------------------|---------------|-----------------------|
|  | Principal             | Interest              | Adm Expense   | Total                 | Principal             | Interest              | Adm Expense   | Total                 |
| <b>BAY AREA RAPID TRANSIT DISTRICT (BART)</b>                                    |                       |                       |               |                       |                       |                       |               |                       |
| 2004 BART Earthquake Safety Bonds 2013 Series C                                  | \$ 3,476,438          | \$ 585,573            | \$ -          | \$ 4,062,011          | \$ 3,378,016          | \$ 422,486            | \$ -          | \$ 3,800,502          |
| 2004 BART Gen Obligation Bonds Refunding 2015 Series D                           | 4,203,754             | 3,495,638             | -             | 7,699,392             | 4,670,837             | 3,273,773             | -             | 7,944,610             |
| 2004 BART Gen Obligation Bonds Refunding 2017 Series E                           | -                     | 1,030,437             | -             | 1,030,437             | -                     | 1,030,437             | -             | 1,030,437             |
| 2004 BART Gen Obligation Bonds 2019 Series F-1                                   | 2,310,397             | 2,481,157             | -             | 4,791,554             | 2,425,499             | 2,374,887             | -             | 4,800,386             |
| 2004 BART Gen Obligation Bonds Refunding 2019 Series G                           | -                     | 409,831               | -             | 409,831               | -                     | 409,831               | -             | 409,831               |
| 2016 BART General Obligation Bonds 2017 Series A                                 | 1,985,106             | 3,561,013             | -             | 5,546,119             | 2,085,196             | 3,459,256             | -             | 5,544,452             |
| 2016 BART General Obligation Bonds 2019 Series B-1                               | 2,133,572             | 3,637,273             | -             | 5,770,845             | 2,240,334             | 3,527,925             | -             | 5,768,259             |
| 2016 BART General Obligation Bonds 2020 Series C                                 | 3,347,990             | 6,562,334             | -             | 9,910,324             | 3,513,137             | 6,390,806             | -             | 9,903,943             |
| 2016 BART General Obligation Bonds 2022 Series D                                 | 1,506,345             | 9,917,288             | -             | 11,423,633            | 1,581,412             | 9,840,094             | -             | 11,421,506            |
| <b>TOTAL BART</b>  | <b>\$ 18,963,602</b>  | <b>\$ 31,680,544</b>  | <b>\$ -</b>   | <b>\$ 50,644,146</b>  | <b>\$ 19,894,431</b>  | <b>\$ 30,729,495</b>  | <b>\$ -</b>   | <b>\$ 50,623,926</b>  |
| <b>SUB-TOTAL SFCCD, SFUSD AND BART</b>   | <b>\$ 156,203,602</b> | <b>\$ 101,444,210</b> | <b>\$ -</b>   | <b>\$ 257,647,812</b> | <b>\$ 144,799,431</b> | <b>\$ 93,929,971</b>  | <b>\$ -</b>   | <b>\$ 238,729,402</b> |
| <b>TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART <sup>(3)</sup></b> | <b>\$ 450,364,881</b> | <b>\$ 227,156,563</b> | <b>\$ 800</b> | <b>\$ 677,522,244</b> | <b>\$ 319,665,272</b> | <b>\$ 206,472,837</b> | <b>\$ 800</b> | <b>\$ 526,138,909</b> |

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

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

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

**CITY AND COUNTY OF SAN FRANCISCO**  
**Statement of Bond Redemption and Interest**  
**Other Debt Service**  
**Fiscal Years 2025-2026 and 2026-2027**

|   | FY 2025 -2026        |                      |                       |                     |                       | FY 2026-2027         |                      |                       |                     |                       |
|---|----------------------|----------------------|-----------------------|---------------------|-----------------------|----------------------|----------------------|-----------------------|---------------------|-----------------------|
|   | Principal            | Interest             | Total Debt Service    | Additional Rental   | Total <sup>(4)</sup>  | Principal            | Interest             | Total Debt Service    | Additional Rental   | Total <sup>(4)</sup>  |
| <b>CERTIFICATES OF PARTICIPATION <sup>(5)</sup></b>                                 |                      |                      |                       |                     |                       |                      |                      |                       |                     |                       |
| War Memorial Veterans Building Improvement Series 2016A                             | \$ 1,030,000         | \$ 266,825           | \$ 1,296,825          | \$ 7,000            | \$ 1,303,825          | \$ 1,060,000         | \$ 235,914           | \$ 1,295,914          | \$ 7,000            | \$ 1,302,914          |
| Hope SF Series 2017A  | 705,000              | 884,168              | 1,589,168             | 7,000               | 1,596,168             | 730,000              | 859,493              | 1,589,493             | 7,000               | 1,596,493             |
| Moscone Expansion Project Series 2017B  | 13,800,000           | 13,396,963           | 27,196,963            | 11,000              | 27,207,963            | 14,490,000           | 12,706,963           | 27,196,963            | 11,000              | 27,207,963            |
| Less: MED Assessments   | (13,800,000)         | (3,322,997)          | (17,122,997)          | -                   | (17,122,997)          | (14,490,000)         | (2,330,448)          | (16,820,448)          | -                   | (16,820,448)          |
| Net City Contribution:  | -                    | 10,073,966           | 10,073,966            | 11,000              | 10,084,966            | -                    | 10,376,515           | 10,376,515            | 11,000              | 10,387,515            |
| Refunding Certificate of Participation Series 2019-R1                               | 1,585,000            | 587,913              | 2,172,913             | 6,625               | 2,179,538             | 1,660,000            | 508,663              | 2,168,663             | 6,625               | 2,175,288             |
| Refunding Certificate of Participation Series 2020-R1 (Multi Capital Impr.)         | 4,920,000            | 1,888,200            | 6,808,200             | 11,000              | 6,819,200             | 5,175,000            | 1,635,825            | 6,810,825             | 12,530              | 6,823,355             |
| 49 South Van Ness Project, Series 2019A   | 5,525,000            | 9,345,950            | 14,870,950            | 10,250              | 14,881,200            | 5,805,000            | 9,069,700            | 14,874,700            | 10,250              | 14,884,950            |
| Animal Care and Control, Series 2020  | 1,830,000            | 1,661,100            | 3,491,100             | 10,250              | 3,501,350             | 1,920,000            | 1,569,600            | 3,489,600             | 10,250              | 3,499,850             |
| Multiple Capital Improvement Projects, Series 2021A                                 | 2,985,000            | 2,880,150            | 5,865,150             | 11,000              | 5,876,150             | 3,130,000            | 2,730,900            | 5,860,900             | 11,000              | 5,871,900             |
| Affordable Housing & Community Facilities Projects Series 2023A                     | 2,910,000            | 6,120,425            | 9,030,425             | 7,500               | 9,037,925             | 3,090,000            | 5,940,425            | 9,030,425             | 7,500               | 9,037,925             |
| Multiple Capital Improvement Projects Series 2023B                                  | 2,570,000            | 3,486,413            | 6,056,413             | 16,500              | 6,072,913             | 2,700,000            | 3,354,663            | 6,054,663             | 16,500              | 6,071,163             |
| Multiple Capital Improvement Projects Series 2024A                                  | 3,850,000            | 5,156,800            | 9,006,800             | 11,000              | 9,017,800             | 4,040,000            | 4,964,300            | 9,004,300             | 11,000              | 9,015,300             |
| Refunding Certificate of Participation Series 2024-R1                               | 8,930,000            | 9,969,550            | 18,899,550            | 11,000              | 18,910,550            | 9,360,000            | 9,523,050            | 18,883,050            | 11,000              | 18,894,050            |
| Music Concourse Garage Projects Series 2025A  | 390,000              | 927,191              | 1,317,191             | 11,000              | 1,328,191             | 435,000              | 880,200              | 1,315,200             | 11,000              | 1,326,200             |
| Treasure Island-Stage 2 Infrastructure Projects Series 2025B                        | -                    | 2,247,291            | 2,247,291             | 11,000              | 2,258,291             | 1,545,000            | 2,210,450            | 3,755,450             | 11,000              | 3,766,450             |
| Treasure Island-Stage 2 Infrastructure Projects Series 2025B - Capitalized Interest | -                    | (2,247,291)          | (2,247,291)           | -                   | (2,247,291)           | -                    | -                    | -                     | -                   | -                     |
| Approved HOJ Relocation Improvement Projects  | -                    | -                    | -                     | -                   | -                     | 455,000              | 1,153,425            | 1,608,425             | 200,000             | 1,808,425             |
| Approved Affordable Housing and Community Development                               | -                    | -                    | -                     | -                   | -                     | 305,000              | 438,550              | 743,550               | 200,000             | 943,550               |
| Approved Critical Repairs (Unissued FY22 & FY23)                                    | -                    | -                    | -                     | -                   | -                     | 1,480,000            | 1,993,613            | 3,473,613             | 200,000             | 3,673,613             |
| Approved Economic Recovery Stimulus (Unissued FY22 & FY23)                          | -                    | -                    | -                     | -                   | -                     | 900,000              | 1,209,263            | 2,109,263             | 200,000             | 2,309,263             |
| Approved Street Repaving Program (FY24, \$32.8M)                                    | 995,000              | 1,258,075            | 2,253,075             | 200,000             | 2,453,075             | 1,060,000            | 2,451,475            | 3,511,475             | 200,000             | 3,711,475             |
| Approved Critical Repairs & Recessation Allowance (FY24, \$25.6M)                   | 765,000              | 1,030,219            | 1,795,219             | 200,000             | 1,995,219             | 815,000              | 2,008,800            | 2,823,800             | 200,000             | 3,023,800             |
| Approved HOPE SF COPs (\$56.94M)  | -                    | -                    | -                     | -                   | -                     | 1,635,000            | 781,608              | 2,416,608             | 200,000             | 2,616,608             |
| Approved Critical Repairs & Streets (FY25, \$45M)                                   | -                    | -                    | -                     | -                   | -                     | 1,360,000            | 1,714,863            | 3,074,863             | 200,000             | 3,274,863             |
| Proposed 170 Otis Exit Project (\$55M)  | -                    | 1,392,842            | 1,392,842             | 200,000             | 1,592,842             | 1,655,000            | 4,178,525            | 5,833,525             | 200,000             | 6,033,525             |
| Proposed Treasure Island-Stage 2 Infrastructure Projects (\$65M)                    | -                    | -                    | -                     | -                   | -                     | 2,025,000            | 4,227,600            | 6,252,600             | 400,000             | 6,652,600             |
| Proposed FY26/FY27 Streets (\$50M)  | -                    | -                    | -                     | -                   | -                     | 730,000              | 2,095,450            | 2,825,450             | 200,000             | 3,025,450             |
| <b>TOTAL CERTIFICATES OF PARTICIPATION</b>  | <b>\$ 38,990,000</b> | <b>\$ 56,929,786</b> | <b>\$ 95,919,786</b>  | <b>\$ 742,125</b>   | <b>\$ 96,661,911</b>  | <b>\$ 53,070,000</b> | <b>\$ 76,112,869</b> | <b>\$ 129,182,869</b> | <b>\$ 2,543,655</b> | <b>\$ 131,726,524</b> |
| <b>LOANS AND LEASES</b>   |                      |                      |                       |                     |                       |                      |                      |                       |                     |                       |
| San Francisco Marina-West Harbor Loan   | \$ 592,987           | \$ 865,033           | \$ 1,458,020          | \$ -                | \$ 1,458,020          | \$ 620,281           | \$ 837,739           | \$ 1,458,020          | \$ -                | \$ 1,458,020          |
| Citywide Emergency Radio Replacement Project  | 3,650,875            | 77,997               | 3,728,872             | 11,000              | 3,739,872             | 1,848,732            | 15,705               | 1,864,437             | 11,000              | 1,875,437             |
| <b>TOTAL LOANS AND LEASES</b>   | <b>\$ 4,243,862</b>  | <b>\$ 943,030</b>    | <b>\$ 5,186,892</b>   | <b>\$ 11,000</b>    | <b>\$ 5,197,892</b>   | <b>\$ 2,469,013</b>  | <b>\$ 853,444</b>    | <b>\$ 3,322,457</b>   | <b>\$ 11,000</b>    | <b>\$ 3,333,457</b>   |
| <b>SAN FRANCISCO FINANCE CORP LEASE REVENUE BONDS</b>                               |                      |                      |                       |                     |                       |                      |                      |                       |                     |                       |
| <b>OPEN SPACE FUND (VARIOUS PARK PROJECTS)</b>                                      |                      |                      |                       |                     |                       |                      |                      |                       |                     |                       |
| LRB Refunding Open Space Fund Series 2018A  | \$ 3,840,000         | \$ 623,000           | \$ 4,463,000          | \$ 76,520           | \$ 4,539,520          | \$ 4,035,000         | \$ 431,000           | \$ 4,466,000          | \$ 76,434           | \$ 4,542,434          |
| <b>MOSCONE CENTER EXPANSION PROJECT</b>   |                      |                      |                       |                     |                       |                      |                      |                       |                     |                       |
| LR Refunding Bonds Series 2008 -1, 2  | \$ 8,600,000         | \$ 2,001,764         | \$ 10,601,764         | \$ 320,428          | \$ 10,922,192         | \$ 9,000,000         | \$ 1,481,753         | \$ 10,481,753         | \$ 288,785          | \$ 10,770,538         |
| <b>LIBRARY PRESERVATION FUND</b>  |                      |                      |                       |                     |                       |                      |                      |                       |                     |                       |
| LRB Refunding Series 2018B  | \$ 1,475,000         | \$ 184,400           | \$ 1,659,400          | \$ 44,019           | \$ 1,703,419          | \$ 1,535,000         | \$ 125,400           | \$ 1,660,400          | \$ 42,736           | \$ 1,703,136          |
| <b>Property Insurance on Existing Debt <sup>(6)</sup></b>                           | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 3,597,904</b> | <b>\$ 3,597,904</b>   | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 3,934,662</b> | <b>\$ 3,934,662</b>   |
| <b>TOTAL OTHER DEBT SERVICE</b>   | <b>\$ 57,148,862</b> | <b>\$ 60,681,980</b> | <b>\$ 117,830,842</b> | <b>\$ 4,791,996</b> | <b>\$ 122,622,838</b> | <b>\$ 70,109,013</b> | <b>\$ 79,004,466</b> | <b>\$ 149,113,479</b> | <b>\$ 6,897,272</b> | <b>\$ 156,010,751</b> |

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

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

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

**CITY AND COUNTY OF SAN FRANCISCO**  
**Statement of Bond Redemption and Interest**  
**Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans**  
**Fiscal Years 2025-2026 and 2026-2027**

|  | FY 2025-2026         |                      |                                      |                      | FY 2026-2027         |                      |                                      |                      |
|--|----------------------|----------------------|--------------------------------------|----------------------|----------------------|----------------------|--------------------------------------|----------------------|
|  | Principal            | Interest             | Additional<br>Rental <sup>(10)</sup> | Total                | Principal            | Interest             | Additional<br>Rental <sup>(10)</sup> | Total                |
| <b>HETCH HETCHY WATER &amp; POWER ENTERPRISE</b>             |                      |                      |                                      |                      |                      |                      |                                      |                      |
| 2011 Qualified Energy Conservation Bonds                     | \$ 575,523           | \$ 62,016            | \$ -                                 | \$ 637,539           | \$ 582,440           | \$ 34,654            | \$ -                                 | \$ 617,094           |
| 2015 New Clean Renewable Energy Bonds                        | 152,001              | 53,361               | -                                    | 205,362              | 154,115              | 46,314               | -                                    | 200,429              |
| 2015 Power Revenue Bonds Series A (Green)                    | -                    | 1,592,950            | -                                    | 1,592,950            | 830,000              | 1,576,350            | -                                    | 2,406,350            |
| 2015 Power Revenue Bonds Series B                            | 945,000              | 24,900               | -                                    | 969,900              | 150,000              | 3,000                | -                                    | 153,000              |
| 2021 Power Revenue Bonds Series A                            | 1,455,000            | 2,979,425            | -                                    | 4,434,425            | 1,530,000            | 2,904,800            | -                                    | 4,434,800            |
| 2021 Power Revenue Bonds Series B                            | 620,000              | 2,000,250            | -                                    | 2,620,250            | 650,000              | 1,968,500            | -                                    | 2,618,500            |
| 2023 Power Revenue Bonds Series A                            | -                    | 3,097,625            | -                                    | 3,097,625            | 1,075,000            | 6,168,375            | -                                    | 7,243,375            |
| SRF Loan:  |                      |                      |                                      |                      |                      |                      |                                      |                      |
| Mt. Tunnel Improvements Project                              | -                    | -                    | -                                    | -                    | -                    | -                    | -                                    | -                    |
| COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%) | 482,617              | 739,364              | 923                                  | 1,222,904            | 503,030              | 708,010              | 923                                  | 1,211,963            |
| Trustee and Arbitrage Computation Fee (Power Bonds)          | -                    | 14,395               | -                                    | 14,395               | -                    | 14,395               | -                                    | 14,395               |
| TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET               | <u>\$ 4,230,141</u>  | <u>\$ 10,564,286</u> | <u>\$ 923</u>                        | <u>\$ 14,795,350</u> | <u>\$ 5,474,585</u>  | <u>\$ 13,424,398</u> | <u>\$ 923</u>                        | <u>\$ 18,899,906</u> |
| Federal Offsets  |                      |                      |                                      |                      |                      |                      |                                      |                      |
| 2011 Qualified Energy Conservation Bonds Federal Offset      | -                    | (43,700)             | -                                    | (43,700)             | -                    | (24,419)             | -                                    | (24,419)             |
| 2015 New Clean Renewable Energy Bonds Federal Offset         | -                    | (35,224)             | -                                    | (35,224)             | -                    | (30,572)             | -                                    | (30,572)             |
| COP 525 Golden Gate Office Space, Series 2009 Federal Offset | -                    | (244,027)            | -                                    | (244,027)            | -                    | (233,679)            | -                                    | (233,679)            |
| TOTAL HETCH HETCHY WATER & POWER                             | <u>\$ 4,230,141</u>  | <u>\$ 10,241,335</u> | <u>\$ 923</u>                        | <u>\$ 14,472,399</u> | <u>\$ 5,474,585</u>  | <u>\$ 13,135,728</u> | <u>\$ 923</u>                        | <u>\$ 18,611,236</u> |
| <b>LAGUNA HONDA HOSPITAL <sup>(7)</sup></b>                  |                      |                      |                                      |                      |                      |                      |                                      |                      |
| COP Refunding Series 2019-R1                                 | \$ 7,380,000         | \$ 1,866,000         | \$ 9,875                             | \$ 9,255,875         | \$ 7,745,000         | \$ 1,497,000         | \$ 9,875                             | \$ 9,251,875         |
| SB 1128 Reimbursement Offset                                 | <u>(7,380,000)</u>   | <u>(271,862)</u>     | <u>-</u>                             | <u>(7,651,862)</u>   | <u>(7,380,000)</u>   | <u>(268,552)</u>     | <u>-</u>                             | <u>(7,648,552)</u>   |
| TOTAL LAGUNA HONDA HOSPITAL                                  | <u>\$ -</u>          | <u>\$ 1,594,138</u>  | <u>\$ 9,875</u>                      | <u>\$ 1,604,013</u>  | <u>\$ 365,000</u>    | <u>\$ 1,228,448</u>  | <u>\$ 9,875</u>                      | <u>\$ 1,603,323</u>  |
| <b>SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY</b>         |                      |                      |                                      |                      |                      |                      |                                      |                      |
| SFMTA 2017 Series Revenue Bonds                              | \$ 4,275,000         | \$ 5,707,288         | \$ -                                 | \$ 9,982,288         | \$ 4,490,000         | \$ 5,489,955         | \$ -                                 | \$ 9,979,955         |
| SFMTA 2021 Series A Refunding Revenue Bonds                  | 10,170,000           | 2,898,934            | -                                    | 13,068,934           | 10,255,000           | 2,805,397            | -                                    | 13,060,397           |
| SFMTA 2021 Series B Revenue Bonds                            | -                    | 179,200              | -                                    | 179,200              | -                    | 179,200              | -                                    | 179,200              |
| SFMTA 2021 Series C Revenue Bonds                            | -                    | 4,596,100            | -                                    | 4,596,100            | -                    | 4,596,100            | -                                    | 4,596,100            |
| TOTAL SF MUNICIPAL TRANSPORTATION AGENCY                     | <u>\$ 14,445,000</u> | <u>\$ 13,381,522</u> | <u>\$ -</u>                          | <u>\$ 27,826,522</u> | <u>\$ 14,745,000</u> | <u>\$ 13,070,652</u> | <u>\$ -</u>                          | <u>\$ 27,815,652</u> |
| <b>PORT OF SAN FRANCISCO</b>                                 |                      |                      |                                      |                      |                      |                      |                                      |                      |
| Hyde Street Harbor Loan                                      | \$ 194,346           | \$ 37,414            | \$ -                                 | \$ 231,760           | \$ 203,092           | \$ 28,668            | \$ -                                 | \$ 231,760           |
| Refunding Revenue Bonds, Series 2020A/B                      | 1,295,000            | 646,213              | -                                    | 1,941,213            | 1,320,000            | 619,756              | -                                    | 1,939,756            |
| Revenue Bonds, Series 2014A/B                                | 595,000              | 734,381              | -                                    | 1,329,381            | 625,000              | 704,631              | -                                    | 1,329,631            |
| COP Port Facilities Project Series 2013 B & C                | 815,000              | 1,177,338            | 10,500                               | 2,002,838            | 855,000              | 1,136,588            | 10,500                               | 2,002,088            |
| SBH - CalBoating Loan - \$400K                               | 14,438               | 10,043               | -                                    | 24,481               | 15,087               | 9,394                | -                                    | 24,481               |
| SBH - CalBoating Loan - \$3.1M                               | 130,734              | 81,427               | -                                    | 212,161              | 136,617              | 75,544               | -                                    | 212,161              |
| SBH - CalBoating Loan - \$4.5M                               | 192,736              | 106,577              | -                                    | 299,313              | 201,409              | 97,904               | -                                    | 299,313              |
| Other Fiscal Charges   | -                    | 100,000              | -                                    | 100,000              | -                    | 100,000              | -                                    | 100,000              |
| TOTAL PORT OF SAN FRANCISCO                                  | <u>\$ 3,237,254</u>  | <u>\$ 2,893,393</u>  | <u>\$ 10,500</u>                     | <u>\$ 6,141,147</u>  | <u>\$ 3,356,205</u>  | <u>\$ 2,772,485</u>  | <u>\$ 10,500</u>                     | <u>\$ 6,139,190</u>  |

**CITY AND COUNTY OF SAN FRANCISCO**  
**Statement of Bond Redemption and Interest**  
**Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans**  
**Fiscal Years 2025-2026 and 2026-2027**

|  | FY 2025-2026          |                       |                                   |                       | FY 2026-2027          |                       |                                   |                       |
|--|-----------------------|-----------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------------------|-----------------------|
|  | Principal             | Interest              | Additional Rental <sup>(10)</sup> | Total                 | Principal             | Interest              | Additional Rental <sup>(10)</sup> | Total                 |
| <b>SAN FRANCISCO GENERAL HOSPITAL</b>                              |                       |                       |                                   |                       |                       |                       |                                   |                       |
| Capital Lease - Emergency Back-up Generators                       | \$ 1,137,354          | \$ 31,562             | \$ 9,500                          | \$ 1,178,416          | \$ -                  | \$ -                  | \$ -                              | \$ -                  |
| TOTAL SAN FRANCISCO GENERAL HOSPITAL                               | <u>\$ 1,137,354</u>   | <u>\$ 31,562</u>      | <u>\$ 9,500</u>                   | <u>\$ 1,178,416</u>   | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>                       | <u>\$ -</u>           |
| <b>SAN FRANCISCO INTERNATIONAL AIRPORT</b>                         |                       |                       |                                   |                       |                       |                       |                                   |                       |
| 2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D       | \$ 9,038,333          | \$ 1,510,263          | \$ -                              | \$ 10,548,596         | \$ 9,038,333          | \$ 1,510,263          | \$ -                              | \$ 10,548,596         |
| 2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A       | 50,499,167            | 4,157,875             | -                                 | 54,657,042            | 50,499,167            | 4,157,875             | -                                 | 54,657,042            |
| 2016 Airport 2nd Series Revenue Bonds Series 2016B/C               | -                     | 37,006,250            | -                                 | 37,006,250            | -                     | 37,006,250            | -                                 | 37,006,250            |
| 2016 Airport 2nd Series Revenue Refunding Bonds Series 2016D       | 12,375,000            | 1,825,917             | -                                 | 14,200,917            | 12,375,000            | 1,825,917             | -                                 | 14,200,917            |
| 2017 Airport 2nd Series Revenue Bonds Series 2017A                 | -                     | 17,129,300            | -                                 | 17,129,300            | -                     | 17,129,300            | -                                 | 17,129,300            |
| 2017 Airport 2nd Series Revenue Bonds Series 2017B                 | -                     | 11,599,250            | -                                 | 11,599,250            | -                     | 11,599,250            | -                                 | 11,599,250            |
| 2017 Airport 2nd Series Revenue Refunding Bonds Series 2017D       | 12,385,000            | 875,917               | -                                 | 13,260,917            | 12,385,000            | 875,917               | -                                 | 13,260,917            |
| 2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C | 118,333               | 9,727,168             | -                                 | 9,845,501             | 118,333               | 9,727,168             | -                                 | 9,845,501             |
| 2018 Airport 2nd Series Revenue Bonds Series 2018D                 | -                     | 36,630,500            | -                                 | 36,630,500            | -                     | 36,630,500            | -                                 | 36,630,500            |
| 2018 Airport 2nd Series Revenue Bonds Series 2018E                 | -                     | 5,813,750             | -                                 | 5,813,750             | -                     | 5,813,750             | -                                 | 5,813,750             |
| 2018 Airport 2nd Series Revenue Bonds Series 2018F                 | 1,170,833             | 266,950               | -                                 | 1,437,783             | 1,170,833             | 266,950               | -                                 | 1,437,783             |
| 2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G       | 5,943,333             | 1,783,000             | -                                 | 7,726,333             | 5,943,333             | 1,783,000             | -                                 | 7,726,333             |
| 2019 Airport 2nd Series Revenue Bonds Series 2019A                 | -                     | 57,504,350            | -                                 | 57,504,350            | -                     | 57,504,350            | -                                 | 57,504,350            |
| 2019 Airport 2nd Series Revenue Bonds Series 2019B                 | -                     | 4,564,000             | -                                 | 4,564,000             | -                     | 4,564,000             | -                                 | 4,564,000             |
| 2019 Airport 2nd Series Revenue Bonds Series 2019C                 | -                     | 281,471               | -                                 | 281,471               | -                     | 281,471               | -                                 | 281,471               |
| 2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D       | 19,117,500            | 17,603,750            | -                                 | 36,721,250            | 19,117,500            | 17,603,750            | -                                 | 36,721,250            |
| 2019 Airport 2nd Series Revenue Bonds Series 2019E                 | -                     | 37,327,350            | -                                 | 37,327,350            | -                     | 37,327,350            | -                                 | 37,327,350            |
| 2019 Airport 2nd Series Revenue Bonds Series 2019F                 | -                     | 5,346,250             | -                                 | 5,346,250             | -                     | 5,346,250             | -                                 | 5,346,250             |
| 2019 Airport 2nd Series Revenue Bonds Series 2019G                 | 1,570,833             | 181,808               | -                                 | 1,752,641             | 1,570,833             | 181,808               | -                                 | 1,752,641             |
| 2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H       | 18,644,167            | 5,527,208             | -                                 | 24,171,375            | 18,644,167            | 5,527,208             | -                                 | 24,171,375            |
| 2020 Airport 2nd Series Revenue Refunding Bonds Series 2020A       | -                     | 5,224,350             | -                                 | 5,224,350             | -                     | 5,224,350             | -                                 | 5,224,350             |
| 2020 Airport 2nd Series Revenue Refunding Bonds Series 2020B       | -                     | 2,063,000             | -                                 | 2,063,000             | -                     | 2,063,000             | -                                 | 2,063,000             |
| 2020 Airport 2nd Series Revenue Refunding Bonds Series 2020C       | -                     | 3,850,724             | -                                 | 3,850,724             | -                     | 3,850,724             | -                                 | 3,850,724             |
| 2021 Airport 2nd Series Revenue Refunding Bonds Series 2021A       | -                     | 9,761,250             | -                                 | 9,761,250             | -                     | 9,761,250             | -                                 | 9,761,250             |
| 2021 Airport 2nd Series Revenue Refunding Bonds Series 2021B       | -                     | 6,453,500             | -                                 | 6,453,500             | -                     | 6,453,500             | -                                 | 6,453,500             |
| 2021 Airport 2nd Series Revenue Refunding Bonds Series 2021C       | -                     | 7,452,995             | -                                 | 7,452,995             | -                     | 7,452,995             | -                                 | 7,452,995             |
| 2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022A   | 36,845,000            | 13,690,083            | -                                 | 50,535,083            | 36,845,000            | 13,690,083            | -                                 | 50,535,083            |
| 2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B   | 24,615,833            | 11,017,275            | -                                 | 35,633,108            | 24,615,833            | 11,017,275            | -                                 | 35,633,108            |
| 2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C   | -                     | 5,648,825             | -                                 | 5,648,825             | -                     | 5,648,825             | -                                 | 5,648,825             |
| 2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A   | 11,962,500            | 6,948,250             | -                                 | 18,910,750            | 11,962,500            | 6,948,250             | -                                 | 18,910,750            |
| 2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023B   | -                     | 3,975,500             | -                                 | 3,975,500             | -                     | 3,975,500             | -                                 | 3,975,500             |
| 2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023C   | -                     | 33,839,718            | -                                 | 33,839,718            | -                     | 33,839,718            | -                                 | 33,839,718            |
| 2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023D   | -                     | 2,180,703             | -                                 | 2,180,703             | -                     | 2,180,703             | -                                 | 2,180,703             |
| 2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024A   | -                     | 29,617,589            | -                                 | 29,617,589            | -                     | 29,617,589            | -                                 | 29,617,589            |
| 2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024B   | -                     | 6,048,956             | -                                 | 6,048,956             | -                     | 6,048,956             | -                                 | 6,048,956             |
| 2025 Airport 2nd Series Revenue Bonds Series 2025A                 | -                     | 16,143,521            | -                                 | 16,143,521            | -                     | 16,143,521            | -                                 | 16,143,521            |
| 2025 Airport 2nd Series Revenue Bonds Series 2025B                 | -                     | 3,677,543             | -                                 | 3,677,543             | -                     | 3,677,543             | -                                 | 3,677,543             |
| 2025 Airport 2nd Series Revenue Bonds Series 2025C                 | 8,557,500             | 235,648               | -                                 | 8,793,148             | 8,557,500             | 235,648               | -                                 | 8,793,148             |
| Proposed Series 2025 Bonds (Spring)                                | -                     | 52,261,893            | -                                 | 52,261,893            | -                     | 52,261,893            | -                                 | 52,261,893            |
| Proposed Series 2026 Bonds   | -                     | 3,623,833             | -                                 | 3,623,833             | -                     | 3,623,833             | -                                 | 3,623,833             |
| Commercial Paper Interest  | -                     | 20,340,000            | -                                 | 20,340,000            | -                     | 20,340,000            | -                                 | 20,340,000            |
| Letter of Credit Fees  |                       |                       |                                   |                       |                       |                       |                                   |                       |
| LOC Fees for VRDBs   | -                     | 997,456               | -                                 | 997,456               | -                     | 997,456               | -                                 | 997,456               |
| LOC Fees for Commercial Paper                                      | -                     | 4,469,564             | -                                 | 4,469,564             | -                     | 4,469,564             | -                                 | 4,469,564             |
| Remarketing Fees   | -                     | 276,340               | -                                 | 276,340               | -                     | 276,340               | -                                 | 276,340               |
| TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT                          | <u>\$ 212,843,332</u> | <u>\$ 506,460,843</u> | <u>\$ -</u>                       | <u>\$ 719,304,175</u> | <u>\$ 212,843,332</u> | <u>\$ 506,460,843</u> | <u>\$ -</u>                       | <u>\$ 719,304,175</u> |

**CITY AND COUNTY OF SAN FRANCISCO**  
**Statement of Bond Redemption and Interest**  
**Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans**  
**Fiscal Years 2025-2026 and 2026-2027**

|  | FY 2025-2026         |                       |                                   |                       | FY 2026-2027         |                       |                                   |                       |
|--|----------------------|-----------------------|-----------------------------------|-----------------------|----------------------|-----------------------|-----------------------------------|-----------------------|
|  | Principal            | Interest              | Additional Rental <sup>(10)</sup> | Total                 | Principal            | Interest              | Additional Rental <sup>(10)</sup> | Total                 |
| <b>WASTEWATER ENTERPRISE</b>                                     |                      |                       |                                   |                       |                      |                       |                                   |                       |
| 2010 Wastewater Revenue Bonds, Series B BABs                     | \$ 8,000,000         | \$ 9,408,913          | \$ -                              | \$ 17,408,913         | \$ 8,270,000         | \$ 8,991,893          | \$ -                              | \$ 17,261,893         |
| 2013 Wastewater Revenue Bonds, Series B                          | -                    | 3,723,800             | -                                 | 3,723,800             | -                    | 3,723,800             | -                                 | 3,723,800             |
| 2016 Wastewater Revenue Bonds, Series A                          | 6,055,000            | 9,962,900             | -                                 | 16,017,900            | 6,365,000            | 9,682,675             | -                                 | 16,047,675            |
| 2016 Wastewater Revenue Bonds, Series B                          | 1,705,000            | 2,808,450             | -                                 | 4,513,450             | 1,795,000            | 2,729,475             | -                                 | 4,524,475             |
| 2018 Wastewater Revenue Bonds, Series A                          | 6,915,000            | 9,498,225             | -                                 | 16,413,225            | 7,270,000            | 9,143,600             | -                                 | 16,413,600            |
| 2018 Wastewater Revenue Bonds, Series B                          | 5,610,000            | 7,969,250             | -                                 | 13,579,250            | 3,500,000            | 7,741,500             | -                                 | 11,241,500            |
| 2021 Wastewater Revenue Bonds, Series A                          | -                    | 11,465,700            | -                                 | 11,465,700            | -                    | 11,465,700            | -                                 | 11,465,700            |
| 2021 Wastewater Revenue Bonds, Series B                          | -                    | 1,852,250             | -                                 | 1,852,250             | -                    | 1,852,250             | -                                 | 1,852,250             |
| 2022 Wastewater Revenue Bonds, Series B                          | 10,175,000           | 6,183,375             | -                                 | 16,358,375            | 10,695,000           | 5,661,625             | -                                 | 16,356,625            |
| 2023 Wastewater Revenue Bonds, Series A                          | -                    | 13,317,531            | -                                 | 13,317,531            | 22,000,000           | 26,085,063            | -                                 | 48,085,063            |
| 2023 Wastewater Revenue Bonds, Series B "New Money"              | -                    | 2,096,000             | -                                 | 2,096,000             | -                    | 7,023,250             | -                                 | 7,023,250             |
| 2023 Wastewater Revenue Bonds, Series B "Refunding"              | -                    | 2,632,000             | -                                 | 2,632,000             | -                    | 2,632,000             | -                                 | 2,632,000             |
| 2023 Wastewater Revenue Bonds, Series C                          | -                    | 6,626,400             | -                                 | 6,626,400             | -                    | 6,626,400             | -                                 | 6,626,400             |
| 2024 Wastewater Revenue Bonds, Series A                          | -                    | -                     | -                                 | -                     | -                    | 20,068,171            | -                                 | 20,068,171            |
| 2024 Wastewater Revenue Bonds, Series B                          | -                    | 4,285,773             | -                                 | 4,285,773             | -                    | 4,285,773             | -                                 | 4,285,773             |
| 2024 Wastewater Revenue Bonds, Series C                          | -                    | -                     | -                                 | -                     | -                    | 26,986,000            | -                                 | 26,986,000            |
| 2024 Wastewater Revenue Bonds, Series D                          | -                    | -                     | -                                 | -                     | -                    | 4,244,750             | -                                 | 4,244,750             |
| SRF Loans:   |                      |                       |                                   |                       |                      |                       |                                   |                       |
| North Point Facility Outfall Rehabilitation                      | 505,512              | 256,445               | -                                 | 761,957               | 514,612              | 247,346               | -                                 | 761,958               |
| SEP Primary/Secondary Clarifier Upgrades                         | 838,150              | 425,191               | -                                 | 1,263,341             | 853,237              | 410,104               | -                                 | 1,263,341             |
| SEP 521/522 and Disinfection Upgrades                            | 1,097,581            | 616,893               | -                                 | 1,714,474             | 1,117,337            | 597,137               | -                                 | 1,714,474             |
| Lake Merced Green Infrastructure OSP Gas Utilization             | 175,444              | 89,635                | -                                 | 265,079               | 178,251              | 86,827                | -                                 | 265,078               |
| OSP Gas Utilization  | 1,382,144            | 686,349               | -                                 | 2,068,493             | 1,401,494            | 666,999               | -                                 | 2,068,493             |
| SEP Headworks Project  | 3,239,521            | 1,170,725             | -                                 | 4,410,246             | 3,246,612            | 1,163,633             | -                                 | 4,410,245             |
| SEP Biosolids Digester Facility                                  | -                    | -                     | -                                 | -                     | 3,462,569            | 1,792,000             | -                                 | 5,254,569             |
| WIFIA Loan N17128CA (BDFP)                                       | -                    | 5,239,457             | -                                 | 5,239,457             | -                    | 10,478,914            | -                                 | 10,478,914            |
| WIFIA Construction Period Loan Servicing Fee (BDFP)              | -                    | 32,000                | -                                 | 32,000                | -                    | 33,000                | -                                 | 33,000                |
| WIFIA Construction Period Loan Servicing Fee (SEP Headworks)     | -                    | 32,000                | -                                 | 32,000                | -                    | 33,000                | -                                 | 33,000                |
| WIFIA Construction Period Loan Servicing Fee (Master Agreement)  | -                    | 32,000                | -                                 | 32,000                | -                    | 33,000                | -                                 | 33,000                |
| COP 525 Golden Gate Office Space, Series 2009 D (COPs 18.88%)    | 937,362              | 1,436,028             | 1,794                             | 2,375,184             | 977,008              | 1,375,133             | 1,794                             | 2,353,935             |
| Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds) | -                    | 77,535                | -                                 | 77,535                | -                    | 77,535                | -                                 | 77,535                |
| <b>TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET</b>                 | <b>\$ 46,635,714</b> | <b>\$ 101,924,825</b> | <b>\$ 1,794</b>                   | <b>\$ 148,562,333</b> | <b>\$ 71,646,120</b> | <b>\$ 175,938,553</b> | <b>\$ 1,794</b>                   | <b>\$ 247,586,467</b> |
| Federal Offsets  |                      |                       |                                   |                       |                      |                       |                                   |                       |
| 2010 Wastewater Revenue Bonds, Series B BABs Federal Offset      | -                    | (3,105,412)           | -                                 | (3,105,412)           | -                    | (2,967,774)           | -                                 | (2,967,774)           |
| COP 525 Golden Gate Office Space, Series 2009                    | -                    | (473,961)             | -                                 | (473,961)             | -                    | (453,862)             | -                                 | (453,862)             |
| <b>TOTAL WASTEWATER ENTERPRISE</b>                               | <b>\$ 46,635,714</b> | <b>\$ 98,345,452</b>  | <b>\$ 1,794</b>                   | <b>\$ 144,982,960</b> | <b>\$ 71,646,120</b> | <b>\$ 172,516,917</b> | <b>\$ 1,794</b>                   | <b>\$ 244,164,831</b> |
| <b>WATER ENTERPRISE</b>  |                      |                       |                                   |                       |                      |                       |                                   |                       |
| 2010 Water Revenue Bonds, Series B BABs                          | \$ 14,225,000        | \$ 18,102,888         | \$ -                              | \$ 32,327,888         | \$ 14,765,000        | \$ 17,268,750         | \$ -                              | \$ 32,033,750         |
| 2010 Water Revenue Bonds, Series E BABs                          | 14,080,000           | 17,690,820            | -                                 | 31,770,820            | 14,585,000           | 16,916,613            | -                                 | 31,501,613            |
| 2010 Water Revenue Bonds, Series G BABs                          | -                    | 24,427,165            | -                                 | 24,427,165            | -                    | 24,427,165            | -                                 | 24,427,165            |
| 2015 Water Revenue Bonds, Series A                               | -                    | -                     | -                                 | -                     | -                    | -                     | -                                 | -                     |
| 2016 Water Revenue Bonds, Series A                               | 26,050,000           | 20,294,450            | -                                 | 46,344,450            | 38,150,000           | 18,689,450            | -                                 | 56,839,450            |

**CITY AND COUNTY OF SAN FRANCISCO**  
**Statement of Bond Redemption and Interest**  
**Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans**  
**Fiscal Years 2025-2026 and 2026-2027**

|   | FY 2025-2026          |                       |                                   |                         | FY 2026-2027          |                       |                                   |                         |
|---|-----------------------|-----------------------|-----------------------------------|-------------------------|-----------------------|-----------------------|-----------------------------------|-------------------------|
|   | Principal             | Interest              | Additional Rental <sup>(10)</sup> | Total                   | Principal             | Interest              | Additional Rental <sup>(10)</sup> | Total                   |
| 2016 Water Revenue Bonds, Series B                                | 7,715,000             | 1,209,050             | -                                 | 8,924,050               | 8,015,000             | 894,450               | -                                 | 8,909,450               |
| 2016 Water Revenue Bonds, Series C                                | 6,455,000             | 8,117,789             | -                                 | 14,572,789              | 6,645,000             | 7,924,516             | -                                 | 14,569,516              |
| 2017 Water Revenue Bonds, Series A                                | -                     | -                     | -                                 | -                       | -                     | -                     | -                                 | -                       |
| 2017 Water Revenue Bonds, Series B                                | -                     | -                     | -                                 | -                       | -                     | -                     | -                                 | -                       |
| 2017 Water Revenue Bonds, Series C                                | -                     | -                     | -                                 | -                       | -                     | -                     | -                                 | -                       |
| 2017 Water Revenue Bonds, Series D                                | 20,515,000            | 8,575,475             | -                                 | 29,090,475              | 21,540,000            | 7,524,100             | -                                 | 29,064,100              |
| 2017 Water Revenue Bonds, Series E                                | 7,425,000             | 2,089,875             | -                                 | 9,514,875               | 7,830,000             | 1,708,500             | -                                 | 9,538,500               |
| 2017 Water Revenue Bonds, Series F                                | 875,000               | 303,125               | -                                 | 1,178,125               | 920,000               | 258,250               | -                                 | 1,178,250               |
| 2017 Water Revenue Bonds, Series G                                | -                     | -                     | -                                 | -                       | -                     | -                     | -                                 | -                       |
| 2019 Water Revenue Bonds, Series A                                | 2,050,000             | 10,421,694            | -                                 | 12,471,694              | 2,215,000             | 10,372,260            | -                                 | 12,587,260              |
| 2019 Water Revenue Bonds, Series B                                | 75,000                | 550,967               | -                                 | 625,967                 | 80,000                | 548,524               | -                                 | 628,524                 |
| 2019 Water Revenue Bonds, Series C                                | 80,000                | 600,223               | -                                 | 680,223                 | 85,000                | 597,622               | -                                 | 682,622                 |
| 2020 Water Revenue Bonds, Series A                                | -                     | 7,294,750             | -                                 | 7,294,750               | -                     | 7,294,750             | -                                 | 7,294,750               |
| 2020 Water Revenue Bonds, Series B                                | -                     | 3,066,500             | -                                 | 3,066,500               | -                     | 3,066,500             | -                                 | 3,066,500               |
| 2020 Water Revenue Bonds, Series C                                | -                     | 3,413,400             | -                                 | 3,413,400               | -                     | 3,413,400             | -                                 | 3,413,400               |
| 2020 Water Revenue Bonds, Series D                                | -                     | 1,476,000             | -                                 | 1,476,000               | -                     | 1,476,000             | -                                 | 1,476,000               |
| 2020 Water Revenue Bonds, Series E                                | 595,000               | 4,234,252             | -                                 | 4,829,252               | 660,000               | 4,216,525             | -                                 | 4,876,525               |
| 2020 Water Revenue Bonds, Series F                                | 1,210,000             | 3,210,794             | -                                 | 4,420,794               | 1,245,000             | 3,198,597             | -                                 | 4,443,597               |
| 2020 Water Revenue Bonds, Series G                                | 7,525,000             | 970,097               | -                                 | 8,495,097               | 5,380,000             | 907,713               | -                                 | 6,287,713               |
| 2020 Water Revenue Bonds, Series H                                | 565,000               | 1,453,639             | -                                 | 2,018,639               | 580,000               | 1,447,951             | -                                 | 2,027,951               |
| 2023 Water Revenue Bonds, Series A                                | -                     | 17,921,188            | -                                 | 17,921,188              | -                     | 17,921,188            | -                                 | 17,921,188              |
| 2023 Water Revenue Bonds, Series B                                | -                     | 3,309,438             | -                                 | 3,309,438               | -                     | 3,309,438             | -                                 | 3,309,438               |
| 2023 Water Revenue Bonds, Series C                                | -                     | 23,293,850            | -                                 | 23,293,850              | -                     | 23,293,850            | -                                 | 23,293,850              |
| 2023 Water Revenue Bonds, Series D                                | -                     | 1,399,000             | -                                 | 1,399,000               | 1,775,000             | 1,354,625             | -                                 | 3,129,625               |
| 2025 Water Revenue Bonds, Series A                                | 33,260,000            | 23,445,256            | -                                 | 56,705,256              | 23,800,000            | 21,110,000            | -                                 | 44,910,000              |
| 2025 Water Revenue Bonds, Series B                                | 3,005,000             | 1,867,597             | -                                 | 4,872,597               | 3,205,000             | 1,639,625             | -                                 | 4,844,625               |
| 2025 Water Revenue Bonds, Series C                                | 1,435,000             | 903,021               | -                                 | 2,338,021               | 1,535,000             | 793,625               | -                                 | 2,328,625               |
| SRF Loan:   |                       |                       |                                   |                         |                       |                       |                                   |                         |
| Westside Recycled Water Project                                   | 5,069,097             | 1,763,280             | -                                 | 6,832,377               | 5,119,787             | 1,763,280             | -                                 | 6,883,067               |
| Mt. Tunnel Improvements Project                                   | -                     | 2,536,624             | -                                 | 2,536,624               | -                     | 2,586,524             | -                                 | 2,586,524               |
| COP 525 Golden Gate Office Space, Series 2009 D BAB (COPs 71.40%) | 3,545,021             | 5,430,932             | 6,783                             | 8,982,736               | 3,694,961             | 5,200,629             | 6,783                             | 8,902,373               |
| Trustee and Arbitrage Computation Fee (Water Revenue Bonds)       | -                     | 141,400               | -                                 | 141,400                 | -                     | 141,400               | -                                 | 141,400                 |
| <b>TOTAL WATER ENTERPRISE BEFORE OFFSET</b>                       | <b>\$ 155,754,118</b> | <b>\$ 219,514,539</b> | <b>\$ 6,783</b>                   | <b>\$ 375,275,440</b>   | <b>\$ 161,824,748</b> | <b>\$ 211,265,820</b> | <b>\$ 6,783</b>                   | <b>\$ 373,097,351</b>   |
| Federal Offsets   |                       |                       |                                   |                         |                       |                       |                                   |                         |
| 2010 Water Revenue Bonds, Series B BABs Federal Offset            | -                     | (5,974,858)           | -                                 | (5,974,858)             | -                     | (5,699,551)           | -                                 | (5,699,551)             |
| 2010 Water Revenue Bonds, Series E BABs Federal Offset            | -                     | (5,838,855)           | -                                 | (5,838,855)             | -                     | (5,583,328)           | -                                 | (5,583,328)             |
| 2010 Water Revenue Bonds, Series G BABs Federal Offset            | -                     | (8,062,186)           | -                                 | (8,062,186)             | -                     | (8,062,186)           | -                                 | (8,062,186)             |
| COP 525 Golden Gate Office Space, Series 2009 Federal Offset      | -                     | (1,792,479)           | -                                 | (1,792,479)             | -                     | (1,716,467)           | -                                 | (1,716,467)             |
| <b>TOTAL WATER ENTERPRISE</b>                                     | <b>\$ 155,754,118</b> | <b>\$ 197,846,161</b> | <b>\$ 6,783</b>                   | <b>\$ 353,607,062</b>   | <b>\$ 161,824,748</b> | <b>\$ 190,204,288</b> | <b>\$ 6,783</b>                   | <b>\$ 352,035,819</b>   |
| <b>Property Insurance on Existing COP Debt (Enterprise)</b>       | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 2,230,891</b>               | <b>\$ 2,230,891</b>     | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 2,497,520</b>               | <b>\$ 2,497,520</b>     |
| <b>TOTAL PUBLIC SERVICE ENTERPRISES</b>                           | <b>\$ 445,662,913</b> | <b>\$ 856,636,970</b> | <b>\$ 2,270,266</b>               | <b>\$ 1,304,570,149</b> | <b>\$ 477,634,990</b> | <b>\$ 924,429,751</b> | <b>\$ 2,527,395</b>               | <b>\$ 1,404,592,136</b> |

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

(8) The Hetch Hetchy Water and Power Enterprise, Wastewater Enterprise, and Water Enterprise are on a fixed two-year budget. The FY 2025-2026 and FY 2026-2027 debt service figures were updated in this AAO.

(9) The Airport is on a fixed two-year budget. The FY 2025-2026 and FY 2026-2027 debt service figures were updated in this AAO.

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



**Deny Actions, previously accepted**

HRC-2 The recommendation was to downward substitute from 0962 Department Head II to 0961 Department Head I

**Accept**

ASR-5 Deny upward substitution 1824 Principal Administrative Analyst to 0922 Manager I  
TIS-13 Delete 0954 Deputy Director IV position  
ADP-4 Deny new 0931 Manager III  
HSA-7 Delete 1823 Senior Administrative Analyst position  
HSA-8 Delete 0933 Manager V position  
HSA-11 Delete 1842 Management Assistant  
HSA-14 Deny upward substitution of 0931 Manager III to 0932 Manager IV  
HSA-21 Deny the upward substitution of 2 0931 Manager III positions to 2 0932 Manager IV positions  
HSA-22 Deny the upward substitution of 2 1824 Principal Administrative Analyst positions to 2 1825 Principal Administrative Analyst II positions.  
HSA-23 Deny the upward substitution of 2 1824 Principal Administrative Analyst positions to 2 1825 Principal Administrative Analyst II positions.  
POL-4 Increase Attrition Savings  
DEC-2 Delete 1822 Administrative Analyst  
DEC-3 Delete 1246 Principal Human Resource Analyst  
DEC-4 Delete 1.00 9775 Senior Community Development Specialist II  
DEC-5 Increase Attrition savings within the Public Education Enrichment Fund  
MYR-1 Reduce programmatic projects  
MYR-3 Reduce other professional services

**Accept, but with modifications**

HRD-2 Downward substitute from 0953 Deputy Director III to 0932 Manager IV, and offset with attrition adjustment  
TIS-12 Downward substitute from 0953 Deputy Director III to 0933 Manager V  
DPW-11 Downward substitute from 0933 Manager V to 0932 IV  
DPW-13 Downward substitute from 0941 Manager VI to 0933 V  
DPW-14 Downward substitute from 0932 Manager IV to 0923 Manager II  
ADP-3 Substitute 0922 Manager I to 3522 Senior Museum Preparator  
AAM-2 Substitute 0922 Manager I to 8588 Division Director, Adult Probation (SFERS) Job Class  
LIB-6 Downward substitute from 0922 Manager I to 1926 Senior Material & Supplies Supervisor  
REC-14 Delete 3286 Recreation Coordinator

**Additional changes to Recreation & Parks Department**

Delete 1820 Junior Administrative Analyst  
Increase attrition savings

**Additional changes in the Police Department**

Delete 0954 Deputy Director IV  
Delete 3 1054 Principal IS Business Analyst  
Delete 2 1063 Senior IS Programmer Analyst  
Delete 0923 Manager II  
Increase overtime budget and place on reserve

**Reserve:**

ADM-13 &  
TIS-14 Place Digital Services and Dept of Technology workorder on reserve

**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, 2025

**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 2025-2026 to Fiscal Year 2026-2027 Budget.

|   | <u>Page</u> |
|---|-------------|
| <b><u>Descriptions for Departmental Budget Hearing, June 20, 2025 Meeting, 10:00 a.m.</u></b> |             |
| POL Police Department .....   | 1           |
| AAM Asian Arts Museum .....   | 8           |
| CRT Superior Court.....   | 13          |
| LIB Public Library.....   | 17          |
| HRC Human Rights Commission/Status of Women, Department on the .....                          | 25          |
| CHF Children, Youth and Their Families, Department of .....                                   | 32          |
| DEC Early Childhood, Department of .....  | 38          |
| DBI Building Inspection, Department of.....   | 44          |
| REC Recreation and Park, Department of.....   | 49          |
| DEM Emergency Management, Department of.....  | 61          |
| HSH Homelessness and Supportive Housing, Department of.....                                   | 71          |
| ECN Economic and Workforce Development, Office of.....  | 79          |
| HSA Human Services Agency .....   | 85          |
| JUV Juvenile Probation .....  | 100         |
| ADP Adult Probation .....   | 104         |
| FIR Fire Department.....  | 110         |
| DPA Police Accountability, Department of.....   | 115         |
| SDA Sheriff's Inspector General, Office of the .....  | 120         |
| SHF Sheriff's Department.....   | 124         |
| PDR Public Defender, Office of the .....  | 129         |
| DAT District Attorney, Office of the .....  | 134         |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$849,262,063 budget for FY 2025-26, as proposed by the Mayor, is \$26,426,091 or 3.2% more than the original FY 2024-25 budget of \$822,835,972.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 2,904.16 FTEs, which are 70.14 FTEs less than the 2,974.30 FTEs in the original FY 2024-25 budget. This represents a 2.4% decrease in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$167,964,911 in FY 2025-26 are \$4,060,020 or 2.5% more than FY 2024-25 revenues of \$163,904,891.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$857,319,829 budget for FY 2026-27, as proposed by the Mayor, is \$8,057,766 or 0.9% more than the Mayor's proposed FY 2025-26 budget of \$849,262,063.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 2,892.64 FTEs, which are 11.52 FTEs less than the 2,904.16 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.4% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$171,671,908 in FY 2026-27 are \$3,706,997 or 2.2% more than FY 2025-26 estimated revenues of \$167,964,911.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** POL – POLICE DEPARTMENT

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

|                   | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Police Department | 657,406,273                  | 713,980,684                  | 774,911,711                  | 822,835,972                  | 849,262,063                    |
| FTE Count         | 2,880.71                     | 2,849.36                     | 2,933.86                     | 2,974.30                     | 2,904.16                       |

The Department’s budget increased by \$191,855,790 or 29.2% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 23.45 or 0.8% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$26,426,091 largely due to ongoing wage and benefit increases required by the City’s contracts with labor organizations.

The Mayor’s proposed FY 2025-26 budget includes the deletion of 6 positions as layoffs. Details of these proposed layoffs are as follows:

| <b>Division</b>  | <b><u>Job Class Title</u></b>         | <b><u>Proposed Layoffs</u></b> |
|------------------|---------------------------------------|--------------------------------|
| Field Operations | 8206 Criminalist II                   | 1                              |
| Administration   | 1823 Senior Administrative Analyst    | 1                              |
| Administration   | 1824 Principal Administrative Analyst | 1                              |
| Administration   | Senior Legal Process Clerk            | 1                              |
| Administration   | Senior Legal Process Clerk            | 1                              |
| Administration   | Attorney                              | 1                              |

The Police Department’s General Fund budget in FY 2025-26 has a 3.9 percent increase for salaries and benefits, including an increase in the department’s overtime budget from \$45.3 million in FY 2024-25 to \$75.4 million in FY 2025-26, an increase in temporary salaries<sup>1</sup> from \$3.4 million to \$11.5 million offset, by a \$27.3 million increase in attrition savings for sworn staff and a \$9.6 million decrease in the budget for mandatory fringe benefits, both to account for

<sup>1</sup> Temporary salaries funding is used for Proposition F retiree non-sworn functions and a new Reserve Officer Program, to deploy retired officers on sworn assignments.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** POL – POLICE DEPARTMENT

vacancies. The Department’s budget for non-personnel costs is decreasing by \$4.4 million, but still includes \$1.6 million for equipment: six new replacement patrol vehicles, twelve used replacement patrol vehicles, four material handler vehicles (to access high shelves in a storage facility), and 22 new automatic license plate readers.

The Police Department is in the process of procuring a “Technology Ecosystem” which includes (1) transcription and analysis of body worn camera footage, (2) digitization of evidence, (3) a new records management system to comply with federal regulations, and (4) analysis of surveillance camera footage. The Department is in the process of procuring a vendor for all of these services, however a contract is not yet in place. The City will need to identify \$7.5 million in new ongoing funding if the project is implemented as planned, though the final amount may be less if the scope is reduced and depending on contract negotiations. Once implemented in CY 2027, these technologies have the potential to reduce administrative and investigation time for police officers.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$8,057,766 largely due to ongoing wage and benefit increases required by the City’s contracts with labor organizations.

The Mayor’s proposed FY 2026-27 budget does not include any additional position deletions.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** POL – POLICE DEPARTMENT

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$87,000 in FY 2025-26. Of the \$87,000 in recommended reductions, all are one-time savings. These reductions would still allow an increase of \$26,339,091 or 3.2% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$38,955 for total General Fund savings of \$125,955.

Our policy recommendations total \$350,000 in FY 2025-26, all of which are ongoing.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s does not have any recommended reductions (“fiscal recommendations”) to the proposed FY 2026-27 budget.

Our policy recommendations total \$350,000 in FY 2026-27, all of which are ongoing.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**POL - Police Department**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                                | POL Admin   |  |               |               |          |   |   |                          |  |  |  |     |  |  |
|-------|--------------------------------|---|--|---------------|---------------|----------|---|---|--------------------------|--|--|--|-----|--|--|
| POL-1 | Attrition Savings              |   |  | (\$2,959,963) | (\$3,006,963) | \$47,000 | x | x |                          |  |  |  | \$0 |  |  |
|       | Mandatory Fringe Benefits      |   |  | (\$1,184,595) | (\$1,204,595) | \$20,000 | x | x |                          |  |  |  | \$0 |  |  |
|       |                                | <i>Total Savings \$67,000</i>   |  |               |               |          |   |   | <i>Total Savings \$0</i> |  |  |  |     |  |  |
|       |                                | Increase Attrition Savings to account for delay in hiring one 1823 Senior Administrative Analyst in the Victim Services Office. The position is vacant and will not start until October 2025 at the earliest. |  |               |               |          |   |   | One-time savings.        |  |  |  |     |  |  |
| POL-2 | Bldgs,Struct&Imprv Proj-Budget |   |  | \$150,000     | \$130,000     | \$20,000 | x | x |                          |  |  |  | \$0 |  |  |
|       |                                | Reduce the budget for police station security camera upgrades by \$20,000. The Department will carry \$142,000 of unspent funds from FY 2024-25 into FY 2025-26.  |  |               |               |          |   |   | One-time savings.        |  |  |  |     |  |  |

| FY 2025-26                   |          |         |          |
|------------------------------|----------|---------|----------|
| Total Recommended Reductions |          |         |          |
|                              | One-Time | Ongoing | Total    |
| General Fund                 | \$87,000 | \$0     | \$87,000 |
| Non-General Fund             | \$0      | \$0     | \$0      |
| Total                        | \$87,000 | \$0     | \$87,000 |

| FY 2026-27                   |          |         |       |
|------------------------------|----------|---------|-------|
| Total Recommended Reductions |          |         |       |
|                              | One-Time | Ongoing | Total |
| General Fund                 | \$0      | \$0     | \$0   |
| Non-General Fund             | \$0      | \$0     | \$0   |
| Total                        | \$0      | \$0     | \$0   |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**POL - Police Department**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Policy Recommendations**

|       |                              |   |   |                |                |           |   |                         |  |                |                |           |   |  |
|-------|------------------------------|---|---|----------------|----------------|-----------|---|-------------------------|--|----------------|----------------|-----------|---|--|
|       | POL Admin                    |   |   |                |                |           |   |                         |  |                |                |           |   |  |
|       | Programmatic Projects-Budget |   |   | \$4,100,000    | \$3,200,000    | \$900,000 | x |                         |  | \$4,100,000    | \$3,125,000    | \$975,000 | x |  |
|       |                              | We consider approval of \$0.9 million of the programmatic project budget for a new records management system to be a policy matter for the Board of Supervisors. This budget funds 23 off-budget positions, including four that are vacant (two 1054s IS Business Analysts and two 1063 IS Programmer Analysts). If the vacancies are not filled, this would result in \$0.9 million in savings in FY 2025-26. These staff will help with the implementation of the Police Department's new Technology Ecosystem project, which includes (1) transcription and analysis of body worn camera footage, (2) digitization of evidence, (3) a new records management system to comply with federal regulations, and (4) analysis of surveillance camera footage. The Department is in the process of procuring a vendor for all of these services, however a contract is not yet in place. The City will need to identify \$7.5 million in new ongoing funding if the project is implemented as planned, though the final amount may be less if the scope is reduced and depending on contract negotiations. Once implemented in CY 2027, these technologies have the potential to reduce administrative and investigation time for police officers. |   |                |                |           |   | Ongoing savings         |  |                |                |           |   |  |
| POL-3 |                              |   |   |                |                |           |   |                         |  |                |                |           |   |  |
|       | POL - FOB - Field Operations |   |   |                |                |           |   |                         |  |                |                |           |   |  |
|       | Attrition Savings            |   |   | (\$25,071,236) | (\$25,371,236) | \$300,000 | x |                         |  | (\$17,409,888) | (\$17,709,888) | \$300,000 | x |  |
|       | Mandatory Fringe Benefits    |   |   | (\$7,846,993)  | (\$7,896,993)  | \$50,000  | x |                         |  | (\$5,627,906)  | (\$5,677,906)  | \$50,000  | x |  |
|       |                              |   | Total Savings \$350,000   |                |                |           |   | Total Savings \$350,000 |  |                |                |           |   |  |
|       |                              |   | Increase Attrition Savings to reduce overtime spending. The Police Department is projecting to use 768,000 hours of overtime in FY 2025-26, which is less than the 781,300 hours projected for FY 2024-25 but still more than the 743,500 hours of overtime in FY 2023-24. The Police Department could work to deliver the amount of overtime hours in FY 2023-24, resulting in General Fund savings. This would require the Police Department to scale back certain assignments. |                |                |           |   | Ongoing savings         |  |                |                |           |   |  |
| POL-4 |                              |   |   |                |                |           |   |                         |  |                |                |           |   |  |

| FY 2025-26                   |            |                    |                    |
|------------------------------|------------|--------------------|--------------------|
| Total Policy Recommendations |            |                    |                    |
|                              | One-Time   | Ongoing            | Total              |
| General Fund                 | \$0        | \$1,250,000        | \$1,250,000        |
| Non-General Fund             | \$0        | \$0                | \$0                |
| <b>Total</b>                 | <b>\$0</b> | <b>\$1,250,000</b> | <b>\$1,250,000</b> |

| FY 2026-27                   |            |                    |                    |
|------------------------------|------------|--------------------|--------------------|
| Total Policy Recommendations |            |                    |                    |
|                              | One-Time   | Ongoing            | Total              |
| General Fund                 | \$0        | \$1,325,000        | \$1,325,000        |
| Non-General Fund             | \$0        | \$0                | \$0                |
| <b>Total</b>                 | <b>\$0</b> | <b>\$1,325,000</b> | <b>\$1,325,000</b> |



**POL - Police Department**

| <b>Purchase<br/>Order<br/>Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>               | <b>Project</b> | <b>Balance</b>  |
|--------------------------------------|-------------|------------------|-------------|-----------------|---------------------------|----------------|-----------------|
| 0000627543                           | 2022        | 232086           | 10020       | 000000809       | WORLD WIDE TECHNOLOGY LLC | 10024124       | \$3,955         |
| 0000671092                           | 2022        | 232087           | 10010       | 000001152       | SAN FRANCISCO SAFE INC    | 10024129       | \$15,000        |
| 0000671092                           | 2022        | 232087           | 10010       | 000001152       | SAN FRANCISCO SAFE INC    | 10024129       | \$20,000        |
| <b>Total</b>                         |             |                  |             |                 |                           |                | <b>\$38,955</b> |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$12,978,037 budget for FY 2025-26, as proposed by the Mayor, is \$1,163,531 or 9.8% more than the original FY 2024-25 budget of \$11,814,506.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 54.41 FTEs, which are 2.34 FTEs more than the 52.07 FTEs in the original FY 2024-25 budget. This represents a 4.5% increase in FTEs from the original 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 revenues of \$388,636.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$13,225,249 budget for FY 2026-27, as proposed by the Mayor, is \$247,212 or 1.9% more than the Mayor's proposed FY 2025-26 budget of \$12,978,037.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 54.28 FTEs, which are 0.13 FTEs less than the 54.41 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.2% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$423,484 in FY 2026-27 are \$17,798 or 4.4% more than FY 2025-26 estimated revenues of \$405,686.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** **AAM – ASIAN ART MUSEUM DEPARTMENT**

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

|                  | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Asian Art Museum | 10,598,289                   | 11,192,903                   | 11,412,118                   | 11,814,506                   | 12,978,037                     |
| FTE Count        | 51.94                        | 52.25                        | 52.51                        | 52.07                        | 54.41                          |

The Department's budget increased by \$2,379,748 or 22.5% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 2.47 FTE or 4.8% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$1,163,531 largely due to increases in salary and benefit costs.

The Mayor's proposed FY 2025-26 budget does not include any layoffs in the Department.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$247,212 largely due to increases in salary and benefit costs.

The Mayor's proposed FY 2026-27 budget does not include any layoffs in the Department.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** **AAM – ASIAN ART MUSEUM DEPARTMENT**

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$100,000 in FY 2025-26. All of the \$100,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$1,063,531 or 9.0% in the Department’s FY 2025-26 budget.

Our policy recommendations total \$240,867 in FY 2025-26. All of the \$240,867 in policy recommendations are ongoing savings.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$100,000 in FY 2026-27. All of the \$100,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$147,212 or 1.1% in the Department’s FY 2026-27 budget.

Our policy recommendations total \$250,913 in FY 2026-27. All of the \$250,913 in policy recommendations are ongoing savings.

Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget

AAM - Asian Art Museum

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

Fiscal Recommendations

|       |                           | AAM Asian Art Museum   |  |             |             |           |   |  |                                |  |             |             |           |   |  |
|-------|---------------------------|--|--|-------------|-------------|-----------|---|--|--------------------------------|--|-------------|-------------|-----------|---|--|
| AAM-1 | 9993 Attrition Savings    |  |  | (\$557,664) | (\$629,091) | \$ 71,427 | x |  |                                |  | (\$557,664) | (\$628,499) | \$ 70,835 | x |  |
|       | Mandatory Fringe Benefits |  |  | (\$223,078) | (\$251,651) | \$ 28,573 | x |  |                                |  | (\$229,603) | (\$258,768) | \$ 29,165 | x |  |
|       |                           | <i>Total Savings \$100,000</i>   |  |             |             |           |   |  | <i>Total Savings \$100,000</i> |  |             |             |           |   |  |
|       |                           | Increase Attrition Savings by \$100,000 to reflect anticipated expenditures on salaries and mandatory fringe benefits in FY 2025-26. |  |             |             |           |   |  | Ongoing savings.               |  |             |             |           |   |  |

| FY 2025-26                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Recommended Reductions |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$100,000 | \$100,000 |
| Non-General Fund             | \$0      | \$0       | \$0       |
| Total                        | \$0      | \$100,000 | \$100,000 |

| FY 2026-27                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Recommended Reductions |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$100,000 | \$100,000 |
| Non-General Fund             | \$0      | \$0       | \$0       |
| Total                        | \$0      | \$100,000 | \$100,000 |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**AAM - Asian Art Museum**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Policy Recommendations**

|       |                           | AAM Asian Art Museum  |      |           |     |           |   |  |                                |      |           |     |           |   |  |
|-------|---------------------------|---|------|-----------|-----|-----------|---|--|--------------------------------|------|-----------|-----|-----------|---|--|
| AAM-2 | 0922 Manager I            | 1.00  | 0.00 | \$173,760 | \$0 | \$173,760 | x |  | 1.00                           | 0.00 | \$180,342 | \$0 | \$180,342 | x |  |
|       | Mandatory Fringe Benefits |   |      | \$67,107  | \$0 | \$67,107  | x |  |                                |      | \$70,571  | \$0 | \$70,571  | x |  |
|       |                           | <i>Total Savings \$240,867</i>  |      |           |     |           |   |  | <i>Total Savings \$250,913</i> |      |           |     |           |   |  |
|       |                           | <p>The Board of Supervisors could consider deleting one vacant 1.0 FTE 0922 Manager I (Head of Production and Preparation). The position has been vacant since November 2023. According to the Department, this position is responsible for constructing and building out special exhibitions, special programs, and events, and managing the movement of art. It supervises the 3525 Chief Preparator (currently frozen and vacant) and the 3524 Principal Museum Preparator, and oversees tasks requiring expertise in building codes, OSHA standards, art handling practices, and cross-departmental coordination. Those duties are now absorbed by the Chief Curatorial Director (0933 Manager V). However, according to AAM staff, safety concerns have already emerged regarding training and compliance with fire safety and equipment operation. The Department has operated with only one filled 0922 Manager I position since November 2023, the Director of Security, who supervises the security team. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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.</p> |      |           |     |           |   |  | Ongoing savings.               |      |           |     |           |   |  |

| FY 2025-26                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Policy Recommendations |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$240,867        | \$240,867        |
| Non-General Fund             | \$0        | \$0              | \$0              |
| <b>Total</b>                 | <b>\$0</b> | <b>\$240,867</b> | <b>\$240,867</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Policy Recommendations |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$250,913        | \$250,913        |
| Non-General Fund             | \$0        | \$0              | \$0              |
| <b>Total</b>                 | <b>\$0</b> | <b>\$250,913</b> | <b>\$250,913</b> |

**YEAR ONE: FY 2025-26**

**Budget Changes**

The Department's \$33,205,508 budget for FY 2025-26, as proposed by the Mayor, is \$248,564 or 0.8% more than the original FY 2024-25 budget of \$32,956,944.

**YEAR TWO: FY 2026-27**

**Budget Changes**

The Department's \$33,205,508 budget for FY 2026-27, as proposed by the Mayor, is equal to the Mayor's proposed FY 2025-26 budget.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** CRT – SUPERIOR COURT

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

|                | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|----------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Superior Court | 33,463,253                   | 33,363,253                   | 32,781,944                   | 32,956,944                   | 33,205,508                     |
| FTE Count      | -                            | -                            | -                            | -                            | -                              |

The Department's budget decreased by \$257,745 or 0.8% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26.

**FY 2025-26**

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

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department is equal to the FY 2025-26 proposed budget.



**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** CRT – SUPERIOR COURT

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$5,000 in FY 2025-26. All of the \$5,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$243,564 or 0.7% in the Department’s FY 2025-26 budget.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$5,000 in FY 2026-27. All of the \$5,000 in recommended reductions are ongoing savings.

Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget

CRT - Superior Court

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

Fiscal Recommendations

| CRT-1 |            | Superior Court   |  |             |             |         |   |  |                   |  |             |             |         |   |  |
|-------|------------|--|--|-------------|-------------|---------|---|--|-------------------|--|-------------|-------------|---------|---|--|
|       | Other Fees |  |  | \$8,975,861 | \$8,970,861 | \$5,000 | x |  |                   |  | \$8,975,861 | \$8,970,861 | \$5,000 | x |  |
|       |            | Decrease funding for the Indigent Defense Program to reflect expected Department expenditures and actual need. |  |             |             |         |   |  | On-going savings. |  |             |             |         |   |  |

| FY 2025-26                   |          |         |         |
|------------------------------|----------|---------|---------|
| Total Recommended Reductions |          |         |         |
|                              | One-Time | Ongoing | Total   |
| General Fund                 | \$0      | \$5,000 | \$5,000 |
| Non-General Fund             | \$0      | \$0     | \$0     |
| Total                        | \$0      | \$5,000 | \$5,000 |

| FY 2026-27                   |          |         |         |
|------------------------------|----------|---------|---------|
| Total Recommended Reductions |          |         |         |
|                              | One-Time | Ongoing | Total   |
| General Fund                 | \$0      | \$5,000 | \$5,000 |
| Non-General Fund             | \$0      | \$0     | \$0     |
| Total                        | \$0      | \$5,000 | \$5,000 |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$193,997,478 budget for FY 2025-26, as proposed by the Mayor, is \$6,485,189 or 3.5% more than the original FY 2024-25 budget of \$187,512,289.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 734.24 FTEs, which are 10.51 FTEs more than the 723.73 FTEs in the original FY 2024-25 budget. This represents a 1.5% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$87,477,478 in FY 2025-26 are \$3,565,189 or 4.2% more than FY 2024-25 revenues of \$83,912,289.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$191,883,786 budget for FY 2026-27, as proposed by the Mayor, is \$2,113,692 or 1.1% less than the Mayor's proposed FY 2025-26 budget of \$193,997,478.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 736.87 FTEs, which are 2.63 FTEs more than the 734.24 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.4% increase in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$79,073,786 in FY 2026-27 are \$8,403,692 or 9.6% less than FY 2025-26 estimated revenues of \$87,477,478.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** LIB – PUBLIC LIBRARY

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

|                | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|----------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Public Library | 171,222,254                  | 185,699,873                  | 200,254,962 <sup>1</sup>     | 187,512,289                  | 193,997,478                    |
| FTE Count      | 700.45                       | 706.81                       | 717.23                       | 723.73                       | 734.24 <sup>2</sup>            |

The Department's budget increased by \$22,775,224 or 13.3% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 33.79 FTE or 4.8% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$6,485,189 largely due to salary and benefit cost increases.

The Mayor's proposed FY 2025-26 budget does not include the deletion of any positions as layoffs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$2,113,692 largely due to decreases in capital funds.

The Mayor's proposed FY 2026-27 budget does not include the deletion of any positions as layoffs.

---

<sup>1</sup> Included in this budget is \$825,421 as an unappropriated reserve in the Board phase to reflect the Board reductions as opposed to reducing the budget as was the practice in prior years. Total appropriation authorized was \$199,429,721.

<sup>2</sup> The total of 734.24 FTE reflects the removal of a 10.18 full-time equivalent (FTE) that were previously included to maintain consistent attrition calculation of FTE in the new budget system. The FTE had no associated budget; therefore, the removal is a one-time salary savings reconciliation and does not affect the Library's capacity to hire and maintain any positions.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** LIB – PUBLIC LIBRARY

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$514,834 in FY 2025-26. Of the \$514,834 in recommended reductions, \$304,834 are ongoing savings and \$210,000 are one-time savings. These reductions would still allow an increase of \$5,970,355 or 3.2% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$539,299.

Our policy recommendations total \$497,021 in FY 2025-26. Of the \$497,021 in policy recommendations, all are ongoing savings.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$313,257 in FY 2026-27, all of which are ongoing savings.

Our policy recommendations total \$517,798 in FY 2026-27. Of the \$517,798 in policy recommendations, all are ongoing savings.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**LIB - Public Library**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    | Savings | GF | 1T | FTE        |    | Amount |    | Savings | GF | 1T |
|       |               | From       | To | From   | To |         |    |    | From       | To | From   | To |         |    |    |

**Fiscal Recommendations**

|       |                           |   |  |             |             |           |  |   |                                |  |             |             |           |  |  |
|-------|---------------------------|---|--|-------------|-------------|-----------|--|---|--------------------------------|--|-------------|-------------|-----------|--|--|
|       |                           | <b>LIB Public Library</b>   |  |             |             |           |  |   |                                |  |             |             |           |  |  |
| LIB-1 | Equipment Purchase-Budget |   |  | \$110,000   | \$0         | \$110,000 |  | X |                                |  |             |             |           |  |  |
|       |                           | Defer purchase of box truck. The Department indicated that it could defer purchase of this vehicle for one year with minimal operational impact.  |  |             |             |           |  |   | One-time savings               |  |             |             |           |  |  |
| LIB-2 | Dp-Wp Equipment Maint     |   |  | \$629,264   | \$529,264   | \$100,000 |  |   |                                |  | \$629,264   | \$529,264   | \$100,000 |  |  |
|       |                           | Reduce Dp-Wp Equipment Maint to address underspending in Non-Personnel Services across the Department. In FY 2023-24, the Department carried forward \$619,611 in its Non-Personnel budget in fund 13140. In the FY 2025-26 proposed budget, the Non-Personnel Services budget in fund 13140 was reduced by \$1.7 million. However, based on underspending in the current and prior year, we still expect underspending in the budget year.   |  |             |             |           |  |   | Ongoing savings                |  |             |             |           |  |  |
| LIB-3 | Advertising               |   |  | \$300,000   | \$200,000   | \$100,000 |  | X |                                |  |             |             |           |  |  |
|       |                           | Reduce Advertising to address underspending in Non-Personnel Services across the Department. In FY 2023-24, the Department carried forward \$619,611 in its Non-Personnel budget in fund 13140. In the FY 2025-26 proposed budget, the Non-Personnel Services budget in fund 13140 was reduced by \$1.7 million. However, based on underspending in the current and prior year, we still expect underspending in the budget year. According to the Department, the advertising contract was just finalized and allows for one-time savings in FY 2025-26. |  |             |             |           |  |   | One-time savings               |  |             |             |           |  |  |
| LIB-4 | Attrition Savings         |   |  | (\$694,884) | (\$844,614) | \$149,730 |  |   |                                |  | (\$694,884) | (\$845,923) | \$151,039 |  |  |
|       | Mandatory Fringe Benefits |   |  | (\$278,105) | (\$333,209) | \$55,104  |  |   |                                |  | (\$286,246) | (\$348,464) | \$62,218  |  |  |
|       |                           | <i>Total Savings</i> \$204,834  |  |             |             |           |  |   | <i>Total Savings</i> \$213,257 |  |             |             |           |  |  |
|       |                           | Increase attrition savings to address underspending in labor. The Department had year-end salary savings of \$588,235 in fund 13140 in the prior year and is on track to realize significant salary savings in the current year.  |  |             |             |           |  |   | Ongoing savings                |  |             |             |           |  |  |

| FY 2025-26                   |                  |                  |                  |
|------------------------------|------------------|------------------|------------------|
| Total Recommended Reductions |                  |                  |                  |
|                              | One-Time         | Ongoing          | Total            |
| General Fund                 | \$0              | \$0              | \$0              |
| Non-General Fund             | \$210,000        | \$304,834        | \$514,834        |
| <b>Total</b>                 | <b>\$210,000</b> | <b>\$304,834</b> | <b>\$514,834</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Recommended Reductions |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$0              | \$0              |
| Non-General Fund             | \$0        | \$313,257        | \$313,257        |
| <b>Total</b>                 | <b>\$0</b> | <b>\$313,257</b> | <b>\$313,257</b> |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**LIB - Public Library**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Policy Recommendations**

|       |   |      |      |           |     |           |  |  |                                       |      |           |     |           |  |  |
|-------|---|------|------|-----------|-----|-----------|--|--|---------------------------------------|------|-----------|-----|-----------|--|--|
| LIB-5 | <b>LIB Public Library</b>   |      |      |           |     |           |  |  |                                       |      |           |     |           |  |  |
|       | 0923 Manager II   | 1.00 | 0.00 | \$186,552 | \$0 | \$186,552 |  |  | 1.00                                  | 0.00 | \$193,618 | \$0 | \$193,618 |  |  |
|       | Mandatory Fringe Benefits   |      |      | \$69,602  | \$0 | \$69,602  |  |  |                                       |      | \$73,267  | \$0 | \$73,267  |  |  |
|       | <i>Total Savings</i> <b>\$256,154</b>   |      |      |           |     |           |  |  | <i>Total Savings</i> <b>\$266,885</b> |      |           |     |           |  |  |
|       | <p>Consider the elimination 1.00 FTE vacant 0923 Manager II, which has been vacant since November 2024. According to the Department, this position is the Chief of Main and manages the Main Library.</p> <p>Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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.</p> <p>The Budget and Legislative Analyst considers elimination of this position to be a policy decision for the Board of Supervisors. Elimination of this position would not result in General Fund savings.</p>   |      |      |           |     |           |  |  | Ongoing savings                       |      |           |     |           |  |  |
| LIB-6 | 0922 Manager I  | 1.00 | 0.00 | \$173,760 | \$0 | \$173,760 |  |  | 1.00                                  | 0.00 | \$180,342 | \$0 | \$180,342 |  |  |
|       | Mandatory Fringe Benefits   |      |      | \$67,107  | \$0 | \$67,107  |  |  |                                       |      | \$70,571  | \$0 | \$70,571  |  |  |
|       | <i>Total Savings</i> <b>\$240,867</b>   |      |      |           |     |           |  |  | <i>Total Savings</i> <b>\$250,913</b> |      |           |     |           |  |  |
|       | <p>Consider the elimination of 1.00 FTE vacant 0922 Manager I, which has been vacant since October 2023. According to the Department, this position oversees logistics, delivery, and fleet, which includes positions from multiple bargaining units.</p> <p>Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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.</p> <p>The Budget and Legislative Analyst considers elimination of this position to be a policy decision for the Board of Supervisors. Elimination of this position would not result in General Fund savings.</p> |      |      |           |     |           |  |  | Ongoing savings                       |      |           |     |           |  |  |
|       |   |      |      |           |     |           |  |  |                                       |      |           |     |           |  |  |

Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget

LIB - Public Library

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

| FY 2025-26                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Policy Recommendations |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$0       | \$0       |
| Non-General Fund             | \$0      | \$497,021 | \$497,021 |
| Total                        | \$0      | \$497,021 | \$497,021 |

| FY 2026-27                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Policy Recommendations |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$0       | \$0       |
| Non-General Fund             | \$0      | \$517,798 | \$517,798 |
| Total                        | \$0      | \$517,798 | \$517,798 |



## LIB - Public Library

| Purchase Order Number | Year | Dept Code | Fund  | Supplier   | Name                                | Project  | Balance  |
|-----------------------|------|-----------|-------|------------|-------------------------------------|----------|----------|
| 0000593932            | 2022 | 232048    | 13140 | 0000030047 | ConvergeOne, Inc.                   | 10026754 | \$2,451  |
| 0000593932            | 2022 | 232048    | 13140 | 0000030047 | ConvergeOne, Inc.                   | 10026754 | \$100    |
| 0000595709            | 2022 | 232048    | 13140 | 0000024609 | BAY AREA REPORTER                   | 10026751 | \$360    |
| 0000621738            | 2022 | 232048    | 13140 | 0000016689 | LA MEDITERRANEE I INC               | 10031292 | \$126    |
| 0000621738            | 2022 | 232048    | 13140 | 0000016689 | LA MEDITERRANEE I INC               | 10031292 | \$352    |
| 0000621738            | 2022 | 232048    | 13140 | 0000016689 | LA MEDITERRANEE I INC               | 10031292 | \$96     |
| 0000621738            | 2022 | 232048    | 13140 | 0000016689 | LA MEDITERRANEE I INC               | 10031292 | \$151    |
| 0000621738            | 2022 | 232048    | 13140 | 0000016689 | LA MEDITERRANEE I INC               | 10031292 | \$81     |
| 0000621738            | 2022 | 232048    | 13140 | 0000016689 | LA MEDITERRANEE I INC               | 10031292 | \$136    |
| 0000621738            | 2022 | 232048    | 13140 | 0000016689 | LA MEDITERRANEE I INC               | 10031292 | \$7      |
| 0000621738            | 2022 | 232048    | 13140 | 0000016689 | LA MEDITERRANEE I INC               | 10031292 | \$26     |
| 0000621738            | 2022 | 232048    | 13140 | 0000016689 | LA MEDITERRANEE I INC               | 10031292 | \$65     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$22     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$14     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$14     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$15     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$15     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$13     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$13     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$22     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$13     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$13     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$22     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$12     |
| 0000621780            | 2022 | 232048    | 13140 | 0000038986 | ARTIST & CRAFTSMAN SUPPLY           | 10001718 | \$13     |
| 0000636700            | 2022 | 232048    | 13140 | 0000029848 | Study Smart Tutors, Inc             | 10031292 | \$100    |
| 0000637712            | 2022 | 232048    | 13140 | 0000016611 | LANGUAGE LINE SOLUTIONS             | 10026751 | \$152    |
| 0000638175            | 2022 | 232048    | 13140 | 0000019209 | GRM INFORMATION MANAGEMENT SERVICES | 10026751 | \$337    |
| 0000638274            | 2022 | 232048    | 13140 | 0000025431 | ANDRE BOUDIN BAKERIES INC           | 10031292 | \$22     |
| 0000638687            | 2022 | 232048    | 13140 | 0000008987 | UNION SERVICE COMPANY INC           | 10026753 | \$92,660 |
| 0000638708            | 2022 | 232048    | 13140 | 0000010011 | TALAS                               | 10031292 | \$782    |
| 0000638708            | 2022 | 232048    | 13140 | 0000010011 | TALAS                               | 10031292 | \$46     |
| 0000641245            | 2022 | 232048    | 13140 | 0000049229 | Coliseum Auto Body, LLC             | 10026753 | \$6,500  |
| 0000641245            | 2022 | 232048    | 13140 | 0000049229 | Coliseum Auto Body, LLC             | 10026753 | \$1,350  |
| 0000641245            | 2022 | 232048    | 13140 | 0000049229 | Coliseum Auto Body, LLC             | 10026753 | \$138    |
| 0000641309            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER               | 10026753 | \$2,943  |
| 0000641309            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER               | 10026753 | \$2,610  |
| 0000641309            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER               | 10026753 | \$993    |
| 0000641309            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER               | 10026753 | \$537    |
| 0000641309            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER               | 10026753 | \$518    |
| 0000641309            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER               | 10026753 | \$1,209  |
| 0000641309            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER               | 10026753 | \$261    |
| 0000641309            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER               | 10026753 | \$27     |
| 0000641912            | 2022 | 232048    | 13140 | 0000019315 | GRAINGER                            | 10026753 | \$4,773  |

## LIB - Public Library

| Purchase Order Number | Year | Dept Code | Fund  | Supplier   | Name                               | Project  | Balance  |
|-----------------------|------|-----------|-------|------------|------------------------------------|----------|----------|
| 0000645857            | 2022 | 232048    | 13140 | 0000003098 | SIEMENS INDUSTRY INC               | 10026753 | \$49,397 |
| 0000645860            | 2022 | 232048    | 13140 | 0000003098 | SIEMENS INDUSTRY INC               | 10026753 | \$17,646 |
| 0000652522            | 2022 | 232048    | 13140 | 0000025006 | ASSA ABLOY ENTRANCE SYSTEMS US INC | 10026753 | \$113    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$136    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$360    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$394    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$236    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$493    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$26     |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$271    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$113    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$280    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$387    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$264    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$271    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$337    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$138    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$100    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$34     |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$3,696  |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$62     |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$144    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$52     |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$110    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$138    |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$28     |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$32     |
| 0000652567            | 2022 | 232048    | 13140 | 0000003391 | BANNER UNIFORM CENTER              | 10026753 | \$20     |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$27,948,262 budget for FY 2025-26, as proposed by the Mayor, is \$16,803,083 or 37.5% less than the original FY 2024-25 budget of \$44,751,345.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 26.99 FTEs, which are 6.40 FTEs less than the 33.39 FTEs in the original FY 2024-25 budget. This represents a 19.2% decrease in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$300,584 in FY 2025-26 are \$9,699,496 or 97% less than FY 2024-25 revenues of \$10,000,080.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$28,204,420 budget for FY 2026-27, as proposed by the Mayor, is \$256,158 or 0.9% more than the Mayor's proposed FY 2025-26 budget of \$27,948,262.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 26.59 FTEs, which are 0.40 FTEs less than the 26.99 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 1.5% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$300,584 in FY 2026-27 are equal to FY 2025-26 estimated revenues.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** HRC – HUMAN RIGHTS COMMISSION

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

|                         | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Human Rights Commission | 14,543,732                   | 15,120,673                   | 21,523,406                   | 44,751,345                   | 27,948,262                     |
| FTE Count               | 21.14                        | 26.72                        | 31.10                        | 33.39                        | 26.99                          |

The Department’s budget decreased by \$13,404,530 or 92.2% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 5.85 or 27.7% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$16,803,083 largely due to decreases to the Department’s grant expenditures and salary savings from organizational restructuring.

The Mayor’s proposed FY 2025-26 budget includes the deletion of 1 position as a layoff. Details of the proposed layoff are as follows:

| <b>Division</b>                | <b><u>Job Class Title</u></b>            | <b><u>Proposed Layoffs</u></b> |
|--------------------------------|--|--------------------------------|
| HRC Human Rights<br>Commission | 9772 Community<br>Development Specialist | 1                              |

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$256,158 largely due to salary and benefit cost increases.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** HRC – HUMAN RIGHTS COMMISSION

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$460,953 in FY 2025-26. Of the \$460,953 in recommended reductions, \$384,729 are ongoing savings and \$76,224 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$621,925 for total General Fund savings of \$1,082,878.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$406,501 in FY 2026-27. Of the \$406,501 in recommended reductions, all are ongoing savings.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HRC-Human Rights Commission**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                                       |  |      |           |           |             |   |  |                        |      |           |             |             |   |  |
|-------|---------------------------------------|--|------|-----------|-----------|-------------|---|--|------------------------|------|-----------|-------------|-------------|---|--|
|       |                                       | Human Rights Commission  |      |           |           |             |   |  |                        |      |           |             |             |   |  |
| HRC-1 | 0922 Manager I                        | 1.00   | 0.00 | \$173,760 | \$0       | \$173,760   | x |  | 1.00                   | 0.00 | \$180,342 | \$0         | \$180,342   | x |  |
|       | Mandatory Fringe Benefits             |  |      | \$67,107  | \$0       | \$67,107    | x |  |                        |      | \$70,571  | \$0.00      | \$70,571    | x |  |
|       | 1824 Principal Administrative Analyst | 0.00   | 1.00 | \$0       | \$173,385 | (\$173,385) | x |  | 0.00                   | 1.00 | \$0       | \$179,952   | (\$179,952) | x |  |
|       | Mandatory Fringe Benefits             |  |      | \$0       | \$60,567  | (\$60,567)  | x |  |                        |      | \$0       | \$63,496.00 | (\$63,496)  | x |  |
|       |                                       | Total Savings \$6,915  |      |           |           |             |   |  | Total Savings \$7,465  |      |           |             |             |   |  |
|       |                                       | Only the proposed upward substitution of 1.00 FTE 1824 Principal Administrative Analyst to 1.00 FTE 0922 Manager I. This is a filled position that is being tasked with leading the Outreach team overseeing a staff of 9.00 FTE 977x and 182x staff inclusive of the Office of Racial Equity, the Office of Transgender Initiatives, and the Civil Rights Division.<br><br>Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than frontline workers and generally do not provide direct services. Per the Citywide classification for an 1824 Principal Administrative Analyst, the position typically supervises staff and therefore is an appropriate classification for the role. |      |           |           |             |   |  | Ongoing savings.       |      |           |             |             |   |  |
| HRC-2 | 0962 Department Head II               | 1.00   | 0.00 | \$267,787 | \$0       | \$267,787   | x |  | 1.00                   | 0.00 | \$277,930 | \$0         | \$277,930   | x |  |
|       | Mandatory Fringe Benefits             |  |      | \$82,990  | \$0       | \$82,990    | x |  |                        |      | \$87,069  | \$0         | \$87,069    | x |  |
|       | 1961 Department Head I                | 0.00   | 1.00 | \$0       | \$215,893 | (\$215,893) | x |  | 0.00                   | 1.00 | \$0       | \$224,071   | (\$224,071) | x |  |
|       | Mandatory Fringe Benefits             |  |      | \$0       | \$74,437  | (\$74,437)  | x |  |                        |      | \$0       | \$78,251    | (\$78,251)  | x |  |
|       |                                       | Total Savings \$60,447   |      |           |           |             |   |  | Total Savings \$62,677 |      |           |             |             |   |  |
|       |                                       | Downward substitute 1.00 FTE 0962 Department Head II to 1.00 FTE 0961 Department Head I. This is a vacant position for the executive director of the Human Rights Commission, which will be retaining its status as an independent Department following its merger with the Department on the Status of Women. According to the City's guidelines for the 096X Department Head series, the 0962 classification has the responsibility for the direction of City Departments leading 60-175 employees while the 0961 classification is appropriate for City Departments with less than 60 employees. In FY 2025-26, the Human Rights Commission has 37.02 combined filled and vacant positions, warranting a substitution down to Department Head I.  |      |           |           |             |   |  | Ongoing savings.       |      |           |             |             |   |  |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HRC-Human Rights Commission**

| Rec # | Account Title                         | FY 2025-26   |      |              |              |           |    |    | FY 2026-27        |      |              |              |           |    |    |
|-------|---------------------------------------|--|------|--------------|--------------|-----------|----|----|-------------------|------|--------------|--------------|-----------|----|----|
|       |                                       | FTE  |      | Amount       |              |           |    |    | FTE               |      | Amount       |              |           |    |    |
|       |                                       | From   | To   | From         | To           | Savings   | GF | 1T | From              | To   | From         | To           | Savings   | GF | 1T |
| HRC-3 | 9993 Attrition                        |  |      | (\$314,678)  | (\$368,678)  | \$54,000  | x  | x  |                   |      |              |              | \$0       | x  |    |
|       | Mandatory Fringe Benefits             |  |      | (\$129,505)  | (\$151,729)  | \$22,224  | x  | x  |                   |      |              |              | \$0       | x  |    |
|       |                                       | Total Savings \$76,224   |      |              |              |           |    |    | Total Savings \$0 |      |              |              |           |    |    |
|       |                                       | Increase attrition savings to account for the realistic hiring timeline for a vacant 0961 Department Head I. This position was retained by the Department in the merger of HRC and the Department on the Status of Women and, once filled, will assume the role as the Executive Director for the Status of Women.   |      |              |              |           |    |    | One-time savings. |      |              |              |           |    |    |
| HRC-4 | Programmatic Projects-Budget          |  |      | \$17,921,057 | \$17,603,690 | \$317,367 | x  |    |                   |      | \$17,921,057 | \$17,584,698 | \$336,359 | x  |    |
|       |                                       | Reduce proposed budgeted amount for programmatic projects from \$17,921,057 to \$17,603,690 to account for downward substitutions and deletions of positions funded through this account, as detailed in HRC-5, HRC-6 and HRC-7, as well as historic underspending in this account. The expenditure authority is underspent in the current year by \$26.6 million as of June 2025 and will automatically carryforward remaining surplus. This reduction will still allow for sufficient funding and will have no impact to programmatic functions.   |      |              |              |           |    |    | Ongoing savings.  |      |              |              |           |    |    |
| HRC-5 | 0923 Manager II                       | 1.00   | 0.00 | \$0          | \$0          | \$0       | x  |    | 1.00              | 0.00 | \$0          | \$0          | \$0       | x  |    |
|       | 1824 Principal Administrative Analyst | 0.00   | 0.00 | \$0          | \$0          | \$0       | x  |    | 0.00              | 0.00 | \$0          | \$0          | \$0       | x  |    |
|       |                                       | Total Savings \$0  |      |              |              |           |    |    | Total Savings \$0 |      |              |              |           |    |    |
|       |                                       | Deny the proposed upward substitution of 1.00 FTE 1824 Principal Administrative Analyst to 1.00 FTE 0923 Manager II and delete the vacant position. According to a position justification memo provided by the Department, Controller best practices recommend that administrative analyst positions oversee portfolios of 15-20 grants and/or contracts. The Department is proposing 8 administrative analysts and one manager position to oversee a combined portfolio of 65 grants and contracts. The Department can administer their portfolio with existing 8.00 FTE staff and use their existing filled PCS 1.00 FTE 1824 Principal Administrative Analyst as lead. Salary savings of \$256,157 for FY 2025-26 are accounted for in HRC-4 and increase to \$266,887 in FY 2026-27. |      |              |              |           |    |    | Ongoing savings.  |      |              |              |           |    |    |
| HRC-6 | 9970 Community Development            | 0.00   | 0.00 |              |              | \$0       | x  |    |                   |      | \$0          | \$0          | \$0       |    |    |
|       | 1822 Administrative Analyst           | 1.00   | 0.00 |              |              | \$0       | x  |    |                   |      | \$0          | \$0          | \$0       |    |    |
|       | 1820 Junior Administrative Analyst    | 0.00   | 1.00 |              |              | \$0       | x  |    |                   |      | \$0          | \$0          | \$0       |    |    |
|       |                                       | Total Savings \$0  |      |              |              |           |    |    | Total Savings \$0 |      |              |              |           |    |    |
|       |                                       | Deny the proposed upward substitution of 1.00 FTE 9970 Community Development Assistant to 1.00 FTE 1822 Administrative Analyst and instead substitute the position for 1.00 FTE 1820 Junior Administrative Analyst. Salary savings of \$38,049 are accounted for in HRC-4, and increase to \$39,452 in FY 2026-27.   |      |              |              |           |    |    | Ongoing savings.  |      |              |              |           |    |    |

GF = General Fund  
1T = One Time

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HRC-Human Rights Commission**

| Rec # | Account Title             | FY 2025-26  |        |               |               |             |    |    | FY 2026-27               |        |               |                |             |    |    |
|-------|---------------------------|---|--------|---------------|---------------|-------------|----|----|--------------------------|--------|---------------|----------------|-------------|----|----|
|       |                           | FTE   |        | Amount        |               | Savings     | GF | 1T | FTE                      |        | Amount        |                | Savings     | GF | 1T |
|       |                           | From  | To     | From          | To            |             |    |    | From                     | To     | From          | To             |             |    |    |
| HRC-7 | 1657 Accountant IV        | 0.80  | 0.00   | \$0           | \$0           | \$0         | x  |    | 1.00                     | 0.00   | \$0           | \$0            | \$0         | x  |    |
|       | 1654 Accountant III       | 0.00  | 0.80   | \$0           | \$0           | \$0         | x  |    | 0.00                     | 1.00   | \$0           | \$0            | \$0         | x  |    |
|       |                           | <i>Total Savings</i> \$0  |        |               |               |             |    |    | <i>Total Savings</i> \$0 |        |               |                |             |    |    |
|       |                           | Downward substitute proposed new 0.8 FTE 1657 Accountant IV to 0.8 FTE 1654 Accountant III. The Department intends to onboard this off-budget position under the continuing fund for reinvestment initiatives by November 2025. The Department will be required to adhere to improved accounting standards for their grant programming, justifying the addition of a new FTE in the accounting classification. However, the proposed workload and complexity for this position is more appropriately aligned with the duties described by the Citywide job description for 1654 Accountant III. BY1 savings of \$23,161 and BY2 savings of \$30,020 are accounted for in HRC-4. |        |               |               |             |    |    | Ongoing savings.         |        |               |                |             |    |    |
| HRC-8 | Attrition Savings         | (1.04)  | 0.00   | (\$141,571)   | \$0           | (\$141,571) | x  |    | (1.04)                   | 0.00   | (\$141,571)   | \$0            | (\$141,571) | x  |    |
|       | Mandatory Fringe Benefits |   |        | (\$56,726)    | \$0           | (\$56,726)  | x  |    |                          |        | (\$58,390)    | \$0.00         | (\$58,390)  | x  |    |
|       | Attrition Savings         | (8.84)  | (9.84) | (\$1,202,055) | (\$1,343,626) | \$141,571   | x  |    | (8.84)                   | (9.84) | (\$1,202,055) | (\$1,343,626)  | \$141,571   | x  |    |
|       | Mandatory Fringe Benefits |   |        | (\$480,972)   | (\$537,698)   | \$56,726    | x  |    |                          |        | (\$495,045)   | (\$553,435.00) | \$58,390    | x  |    |
|       |                           | <i>Total Savings</i> \$0  |        |               |               |             |    |    | <i>Total Savings</i> \$0 |        |               |                |             |    |    |
|       |                           | Transfer attrition savings from the Office of Trans Initiatives to HRC Operations to align budget accounts with organizational restructuring. This recommended technical adjustment is at the request of the Department's budget team.  |        |               |               |             |    |    | Ongoing savings.         |        |               |                |             |    |    |

| FY 2025-26                   |                 |                  |                  |
|------------------------------|-----------------|------------------|------------------|
| Total Recommended Reductions |                 |                  |                  |
|                              | One-Time        | Ongoing          | Total            |
| General Fund                 | \$76,224        | \$384,729        | \$460,953        |
| Non-General Fund             | \$0             | \$0              | \$0              |
| <b>Total</b>                 | <b>\$76,224</b> | <b>\$384,729</b> | <b>\$460,953</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Recommended Reductions |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$406,501        | \$406,501        |
| Non-General Fund             | \$0        | \$0              | \$0              |
| <b>Total</b>                 | <b>\$0</b> | <b>\$406,501</b> | <b>\$406,501</b> |



**HRC - Human Rights Commission**

| <b>Purchase<br/>Order<br/>Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>                              | <b>Project</b> | <b>Balance</b>   |
|--------------------------------------|-------------|------------------|-------------|-----------------|--|----------------|------------------|
| 0000581613                           | 2021        | 232021           | 10020       | 000001310       | PJS CONSULTANTS                          | 10035016       | \$10,722         |
| 0000614134                           | 2022        | 232021           | 10020       | 000001873       | HOMELESS CHILDREN'S NETWORK              | 10036606       | \$46,095         |
| 0000639437                           | 2022        | 232021           | 10020       | 000004643       | J&J Community Resource Center            | 10036606       | \$164,500        |
| 0000712719                           | 2023        | 232021           | 10020       | 000001208       | ROBERT MOSES' KIN                        | 10036606       | \$19,750         |
| 0000738773                           | 2023        | 232021           | 10020       | 000000793       | YOUNG COMMUNITY DEVELOPERS INC           | 10036606       | \$29,192         |
| 0000742068                           | 2023        | 232021           | 10020       | 000001235       | REGENTS UNIV OF CALIF / SF               | 10036606       | \$5,601          |
| 0000752689                           | 2023        | 232021           | 10010       | 000005144       | The Transgender District                 | 10036606       | \$42,787         |
| 0000761760                           | 2023        | 232021           | 10020       | 000004502       | The Transgender Advocates for Justice an | 10036606       | \$148,537        |
| 0000763132                           | 2023        | 232021           | 10020       | 000004878       | Stand in Peace International             | 10036606       | \$4,437          |
| 0000765910                           | 2023        | 232021           | 10010       | 000000333       | COLLECTIVE IMPACT                        | 10036606       | \$150,306        |
| <b>Total</b>                         |             |                  |             |                 |  |                | <b>\$621,925</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$348,519,980 budget for FY 2025-26, as proposed by the Mayor, is \$915,156 or 0.3% less than the original FY 2024-25 budget of \$349,435,136.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 68.03 FTEs, which are 1.20 FTEs more than the 66.83 FTEs in the original FY 2024-25 budget. This represents a 1.8% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$273,219,130 in FY 2025-26 are \$8,566,084 or 3.2% more than FY 2024-25 revenues of \$264,653,046.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$355,479,268 budget for FY 2026-27, as proposed by the Mayor, is \$6,959,288 or 2.0% more than the Mayor's proposed FY 2025-26 budget of \$348,519,980.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 68.01 FTEs, which are 0.02 FTEs less than the 68.03 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a net neutral change in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$261,127,630 in FY 2026-27 are \$12,091,500 or 4.4% less than FY 2025-26 estimated revenues of \$273,219,130.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** CHF – CHILDREN, YOUTH AND THEIR FAMILIES

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

|   | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|---|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Department of<br>Children, Youth and Their Families | 313,454,521                  | 333,011,845                  | 342,170,691                  | 349,435,136                  | 348,519,980                    |
| FTE Count   | 55.15                        | 67.80                        | 70.79                        | 66.83                        | 68.03                          |

The Department's budget increased by \$35,065,459 or 11.2% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 12.88 or 23.4% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has decreased by \$915,156 largely due to an 11.2% reduction in General Fund support in the amount of \$9,481,240 that is partially offset by greater projected Public Education Enrichment Fund (PEEF) revenues. The Mayor's proposed FY 2025-26 budget does not propose layoffs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$6,959,288 largely due to the increase in the Student Success Fund transfer. The Mayor's proposed FY 2026-27 budget does not propose layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** CHF – CHILDREN, YOUTH AND THEIR FAMILIES

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$613,551 in FY 2025-26. All of the \$613,551 in recommended reductions are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$291,071 for total General Fund savings of \$904,662.

Our policy recommendations total \$273,200 in FY 2025-26, all of which are ongoing savings.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$500,000 in FY 2026-27. All of the recommended \$500,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$6,459,288 or 1.9% in the Department’s FY 2026-27 budget.

Our policy recommendations total \$284,556 in FY 2026-27, all of which are ongoing savings.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**CHF - Children, Youth and Their Families**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                              | Children, Youth and Their Families  |  |           |           |           |   |   |  |  |     |             |           |   |   |
|-------|------------------------------|---|--|-----------|-----------|-----------|---|---|--|--|-----|-------------|-----------|---|---|
| CHF-1 | DT Technology Projects       |   |  | \$113,551 | \$0       | \$113,551 | x | x |  |  |     |             | \$0       |   |   |
|       |                              | Reduce budgeted amount for work order to the Department of Technology. The Department has consistently underspent their general fund work order budget. There is also a separate work order account within the Department's Special Revenue Children and Youth fund for DT Technology Projects that is also underspent, using the same CYF Baseline eligible project code. The Department will be able to utilize this fund for DT work orders. |  |           |           |           |   |   | One-time savings.  |  |     |             |           |   |   |
| CHF-2 | Prof & Specialized Svcs-Bdgt |   |  | \$722,089 | \$222,089 | \$500,000 | x | x |  |  |     |             | \$0       |   |   |
|       |                              | Reduce budgeted amount for Professional and Specialized Services - Budget by \$500,000 as one-time savings. This account is under the spending authority for the DCYF Nutrition Project, which will carry forward sufficient funds to cover FY 25-26 expenditures.  |  |           |           |           |   |   | One-time savings.  |  |     |             |           |   |   |
| CHF-3 | Other Source-CODB            |   |  |           |           | \$0       |   |   |  |  | \$0 | (\$333,333) | \$333,333 | x | x |
|       | Other Source-CODB            |   |  |           |           | \$0       |   |   |  |  | \$0 | (\$166,667) | \$166,667 | x | x |
|       |                              | <i>Total Savings</i> \$0  |  |           |           |           |   |   | <i>Total Savings</i> \$500,000   |  |     |             |           |   |   |
|       |                              | One-time savings in FY 2026-27.   |  |           |           |           |   |   | Reduce the budgeted amount for Other Source-CODB by \$500,000 in FY 2026-27 to spend down carryforward funds within the Community Based Agencies fund authority. |  |     |             |           |   |   |

| FY 2025-26                   |           |         |           |
|------------------------------|-----------|---------|-----------|
| Total Recommended Reductions |           |         |           |
|                              | One-Time  | Ongoing | Total     |
| General Fund                 | \$613,551 | \$0     | \$613,551 |
| Non-General Fund             | \$0       | \$0     | \$0       |
| Total                        | \$613,551 | \$0     | \$613,551 |

| FY 2026-27                   |           |         |           |
|------------------------------|-----------|---------|-----------|
| Total Recommended Reductions |           |         |           |
|                              | One-Time  | Ongoing | Total     |
| General Fund                 | \$500,000 | \$0     | \$500,000 |
| Non-General Fund             | \$0       | \$0     | \$0       |
| Total                        | \$500,000 | \$0     | \$500,000 |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**CHF - Children, Youth and Their Families**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |     |      |        |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|-----|------|--------|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    |            | FTE |      | Amount |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To  | From | To     | Savings | GF | 1T |

**Policy Recommendations**

|       |                           |  |      |           |     |           |   |  |                                |      |           |     |           |   |  |
|-------|---------------------------|--|------|-----------|-----|-----------|---|--|--------------------------------|------|-----------|-----|-----------|---|--|
| CHF-4 |                           | <b>Children, Youth &amp; Their Families</b>  |      |           |     |           |   |  |                                |      |           |     |           |   |  |
|       | 0931 Manager III          | 1.00   | 0.00 | \$201,169 | \$0 | \$201,169 | x |  | 1.00                           | 0.00 | \$208,789 | \$0 | \$208,789 | x |  |
|       | Mandatory Fringe Benefits |  |      | \$72,031  | \$0 | \$72,031  | x |  |                                |      | \$75,767  | \$0 | \$75,767  | x |  |
|       | 0931 Manager III          | 0.00   | 0.00 | \$0       | \$0 | \$0       | x |  | 0.00                           | 0.00 | \$0       | \$0 | \$0       | x |  |
|       |                           | <i>Total Savings \$273,200</i>   |      |           |     |           |   |  | <i>Total Savings \$284,556</i> |      |           |     |           |   |  |
|       |                           | <p>Budget to On-Budget and delete the position. The position is meant to be the Director for the Our Children, Our Family program within the Department but has been off-budget and vacant since 2020. The program is currently staffed by 3.00 on-budget FTEs: 1.00 FTE 1824 Principal Administrative Analyst, 1.00 FTE 9774 Senior Community Development Specialist, and 1.00 FTE 1822 Junior Administrative Analyst position. A staff of this size, and a singular subdivision of this workload and complexity does not warrant the installation of a 0931 Manager III.</p> <p>The Department maintains that the increase in administrative obligations in FY 2025-26 onwards necessitates the proposed on-budget Manager III. In order to retain the 1.00 FTE 0931 Manager III position, the Department has proposed to instead eliminate a vacant 1825 Principal Administrative Analyst II position that would result in proportional General Fund salary savings. This recommendation is a policy matter for the Board of Supervisors.</p> |      |           |     |           |   |  | Ongoing savings.               |      |           |     |           |   |  |

| FY 2025-26                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Policy Recommendations |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$273,200        | \$273,200        |
| Non-General Fund             | \$0        | \$0              | \$0              |
| <b>Total</b>                 | <b>\$0</b> | <b>\$273,200</b> | <b>\$273,200</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Policy Recommendations |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$284,556        | \$284,556        |
| Non-General Fund             | \$0        | \$0              | \$0              |
| <b>Total</b>                 | <b>\$0</b> | <b>\$284,556</b> | <b>\$284,556</b> |

CHF - Children, Youth and Their Families

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                                  | Project  | Balance          |
|-----------------------|------|-----------|-------|-----------|---------------------------------------|----------|------------------|
| 0000524547            | 2021 | 229218    | 10020 | 000001150 | SAN FRANCISCO UNIFIED SCHOOL DISTRICT | 10026681 | \$7,079          |
| 0000555859            | 2021 | 229218    | 10020 | 000000799 | YMCA OF SAN FRANCISCO                 | 10022896 | \$3,182          |
| 0000558222            | 2021 | 229218    | 10020 | 000000333 | COMMUNITY YOUTH CENTER SAN FRANCISCO  | 10022896 | \$582            |
| 0000588230            | 2022 | 229218    | 10020 | 000001150 | SAN FRANCISCO UNIFIED SCHOOL DISTRICT | 10022896 | \$902            |
| 0000654352            | 2022 | 229218    | 10020 | 000001151 | SAN FRANCISCO STUDY CENTER INC        | 10022896 | \$20,000         |
| 0000654352            | 2022 | 229218    | 10020 | 000001151 | SAN FRANCISCO STUDY CENTER INC        | 10001640 | \$7,761          |
| 0000696287            | 2023 | 229218    | 10020 | 000001445 | NATIVE AMERICAN HEALTH CENTER         | 10001640 | \$251,293        |
| 0000762130            | 2023 | 229218    | 10020 | 000001153 | SAN FRANCISCO PARKS ALLIANCE          | 10001640 | \$273            |
| <b>Total</b>          |      |           |       |           |                                       |          | <b>\$291,071</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$341,983,695 budget for FY 2025-26, as proposed by the Mayor, is \$5,322,936 or 1.6% more than the original FY 2024-25 budget of \$336,660,759.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 67.89 FTEs, which are 2.00 FTEs less than the 69.89 FTEs in the original FY 2024-25 budget. This represents a 2.9% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$293,905,005 in FY 2025-26 are \$4,031,746 or 1.4% more than FY 2024-25 revenues of \$289,873,529.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$348,070,494 budget for FY 2026-27, as proposed by the Mayor, is \$6,086,799 or 1.8% more than the Mayor's proposed FY 2025-26 budget of \$341,983,695.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 67.89 FTEs, which is equivalent to the number of FTEs in the Mayor's proposed FY 2025-26 budget. There are no changes to FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$292,421,633 in FY 2026-27 are \$1,483,372 or 0.5% less than FY 2025-26 estimated revenues of \$293,905,005.



**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DEC – EARLY CHILDHOOD

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

|                               | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Department of Early Childhood | N/A                          | 375,176,907                  | 345,483,726                  | 336,660,759                  | 341,983,695                    |
| FTE Count                     | N/A                          | 64.17                        | 63.19                        | 69.89                        | 67.89                          |

The City established the Department in FY 2022-23. The Department’s budget decreased by \$33,193,212 or 8.8% from the inaugural adopted budget in FY 2022-23 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 3.72 FTE or 5.8% from the inaugural adopted budget in FY 2022-23 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$5,322,936 largely due to increased funding from State and Federal grants. The Department met the Mayoral request to reduce General Fund support by \$100,000, which it did by reducing its allocation towards lease-required services at three City-owned buildings operated by childcare providers. Overall, the Department expects the \$5.6 million increase in State and Federal grants and subventions, and a \$1.1 million increase in budgeted Fund balance to offset expected Proposition C collection reductions in FY 2025-26. Prior year balances of Proposition C revenue will be leveraged to avoid programming disruptions.

The Mayor’s proposed FY 2025-26 budget does not include the deletion of any filled positions as layoffs.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$6,086,799 largely due to the expected continued growth of State and Federal grants.

The Mayor’s proposed FY 2026-27 budget does not include the deletion of any filled positions as layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DEC – EARLY CHILDHOOD

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$653,604 in FY 2025-26. Of the \$653,604 in recommended reductions, all are ongoing savings. These reductions would still allow an increase of \$4,669,332 or 1.4% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$57,637 for total General Fund savings of \$533,683.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$680,304 in FY 2026-27. All of the \$680,304 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$5,406,495 or 1.6% in the Department’s FY 2026-27 budget.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DEC - Early Childhood**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                              | DEC Early Care & Education  |  |           |           |             |   |  |                               |  |           |           |             |   |  |
|-------|------------------------------|---|--|-----------|-----------|-------------|---|--|-------------------------------|--|-----------|-----------|-------------|---|--|
| DEC-1 | Adm-Real Estate Special Svcs |   |  | \$22,573  | \$0       | \$22,573    | x |  |                               |  | \$23,688  | \$0       | \$23,688    | x |  |
|       | Ef-PUC-Water Charges         |   |  | \$17,486  | \$0       | \$17,486    | x |  |                               |  | \$18,710  | \$0       | \$18,710    | x |  |
|       | GF-PUC-Light Heat & Power    |   |  | \$42,735  | \$0       | \$42,735    | x |  |                               |  | \$49,601  | \$0       | \$49,601    | x |  |
|       | GF-Social Services           |   |  | \$113,300 | \$0       | \$113,300   | x |  |                               |  | \$116,700 | \$0       | \$116,700   | x |  |
|       | PUC Sewer Service Charges    |   |  | \$23,502  | \$0       | \$23,502    | x |  |                               |  | \$28,377  | \$0       | \$28,377    | x |  |
|       | Sr-DPW Building Repair       |   |  | \$211,450 | \$0       | \$211,450   | x |  |                               |  | \$250,000 | \$0       | \$250,000   | x |  |
|       | Sr-DPW-Urban Forestry        |   |  | \$45,000  | \$0       | \$45,000    | x |  |                               |  | \$75,000  | \$0       | \$75,000    | x |  |
|       | Adm-Real Estate Special Svcs |   |  | \$0       | \$22,573  | (\$22,573)  |   |  |                               |  | \$0       | \$23,688  | (\$23,688)  |   |  |
|       | Ef-PUC-Water Charges         |   |  | \$0       | \$17,486  | (\$17,486)  |   |  |                               |  | \$0       | \$18,710  | (\$18,710)  |   |  |
|       | GF-PUC-Light Heat & Power    |   |  | \$0       | \$42,735  | (\$42,735)  |   |  |                               |  | \$0       | \$49,601  | (\$49,601)  |   |  |
|       | GF-Social Services           |   |  | \$0       | \$113,300 | (\$113,300) |   |  |                               |  | \$0       | \$116,700 | (\$116,700) |   |  |
|       | PUC Sewer Service Charges    |   |  | \$0       | \$23,502  | (\$23,502)  |   |  |                               |  | \$0       | \$28,377  | (\$28,377)  |   |  |
|       | Sr-DPW Building Repair       |   |  | \$0       | \$211,450 | (\$211,450) |   |  |                               |  | \$0       | \$250,000 | (\$250,000) |   |  |
|       | Sr-DPW-Urban Forestry        |   |  | \$0       | \$45,000  | (\$45,000)  |   |  |                               |  | \$0       | \$75,000  | (\$75,000)  |   |  |
|       |                              | <i>Total Savings</i> \$0  |  |           |           |             |   |  | <i>Total Savings</i> \$0      |  |           |           |             |   |  |
|       |                              | Reappropriate the Department's general fund work orders to the Public Education Enrichment Fund. The Department's expenditures for the work orders performed are increasing from \$373,709 in the current year to \$476,046 in FY 2025-26. These funds are used to satisfy lease maintenance requirements for the three City-owned childcare facilities managed by the Department. These costs should be accounted for with other child care services that are programmatically accounted for in PEEF. The Department notes that these services include infant and toddler rooms serving children 3 and under. 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 \$476,046 in General Fund savings. |  |           |           |             |   |  | Ongoing general fund savings. |  |           |           |             |   |  |
|       |                              |   |  |           |           |             |   |  |                               |  |           |           |             |   |  |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DEC - Early Childhood**

| Rec # | Account Title                                   | FY 2025-26   |      |           |     |           |    |    | FY 2026-27              |      |           |     |           |    |    |
|-------|---|--|------|-----------|-----|-----------|----|----|-------------------------|------|-----------|-----|-----------|----|----|
|       |   | FTE  |      | Amount    |     |           |    |    | FTE                     |      | Amount    |     |           |    |    |
|       |   | From   | To   | From      | To  | Savings   | GF | 1T | From                    | To   | From      | To  | Savings   | GF | 1T |
| DEC-2 | 1822 Administrative Analyst                     | 1.00   | 0.00 | \$128,490 | \$0 | \$128,490 |    |    | 1.00                    | 0.00 | \$133,357 | \$0 | \$133,357 |    |    |
|       | Mandatory Fringe Benefits                       |  |      | \$49,933  | \$0 | \$49,933  |    |    | 1.00                    | 0.00 | \$52,462  | \$0 | \$52,462  |    |    |
|       |   | Total Savings \$178,423  |      |           |     |           |    |    | Total Savings \$185,819 |      |           |     |           |    |    |
|       |   | Delete 1.00 1822 Administrative Analyst from the Early Care & Education division of the Department. This position has been vacant since the Department was established in FY 2022-23 and is funded through Commercial Rent tax revenue.                        |      |           |     |           |    |    | Ongoing savings.        |      |           |     |           |    |    |
| DEC-3 | 1246 Principal Human Resource Analyst           | 1.00   | 0.00 | \$187,464 | \$0 | \$187,464 |    |    | 1.00                    | 0.00 | \$194,565 | \$0 | \$194,565 |    |    |
|       | Mandatory Fringe Benefits                       |  |      | \$62,356  | \$0 | \$62,356  |    |    | 1.00                    | 0.00 | \$65,416  | \$0 | \$65,416  |    |    |
|       |   | Total Savings \$249,820  |      |           |     |           |    |    | Total Savings \$259,981 |      |           |     |           |    |    |
|       |   | Delete 1.00 1246 Principal Human Resource Analyst from the Early Care & Education division of the Department. This position has been vacant since the Department was established in FY 2022-23 and is funded through Commercial Rent tax revenue.              |      |           |     |           |    |    | Ongoing savings.        |      |           |     |           |    |    |
| DEC-4 | 9775 Senior Community Development Specialist II | 1.00   | 0.00 | \$167,136 | \$0 | \$167,136 |    |    | 1.00                    | 0.00 | \$173,466 | \$0 | \$173,466 |    |    |
|       | Mandatory Fringe Benefits                       |  |      | \$58,225  | \$0 | \$58,225  |    |    | 1.00                    | 0.00 | \$61,038  | \$0 | \$61,038  |    |    |
|       |   | Total Savings \$225,361  |      |           |     |           |    |    | Total Savings \$234,504 |      |           |     |           |    |    |
|       |   | Delete 1.00 9775 Senior Community Development Specialist II from the Early Care & Education division of the Department. This position has been vacant since the Department was established in FY 2022-23. The position is funded through Proposition 10 funds. |      |           |     |           |    |    | Ongoing savings.        |      |           |     |           |    |    |

| FY 2025-26                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Recommended Reductions |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$476,046        | <b>\$476,046</b> |
| Non-General Fund             | \$0        | \$177,558        | <b>\$177,558</b> |
| <b>Total</b>                 | <b>\$0</b> | <b>\$653,604</b> | <b>\$653,604</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Recommended Reductions |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$562,076        | <b>\$562,076</b> |
| Non-General Fund             | \$0        | \$118,228        | <b>\$118,228</b> |
| <b>Total</b>                 | <b>\$0</b> | <b>\$680,304</b> | <b>\$680,304</b> |

**DEC - Early Childhood**

| <b>Purchase<br/>Order<br/>Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>                         | <b>Project</b> | <b>Balance</b>  |
|--------------------------------------|-------------|------------------|-------------|-----------------|-------------------------------------|----------------|-----------------|
| 0000778388                           | 2023        | 229051           | 10020       | 000002296       | CHILDREN'S COUNCIL OF SAN FRANCISCO | 10036606       | \$57,637        |
| <b>Total</b>                         |             |                  |             |                 |                                     |                | <b>\$57,637</b> |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$88,131,270 budget for FY 2025-26, as proposed by the Mayor, is \$209,686 or 0.2% less than the original FY 2024-25 budget of \$88,340,956.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 291.49 FTEs, which are 12.81 FTEs more than the 278.68 FTEs in the original FY 2024-25 budget. This represents a 4.6% increase in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$88,131,270 in FY 2025-26 are \$209,686 or 0.2% less than FY 2024-25 revenues of \$88,340,956.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$92,054,975 budget for FY 2026-27, as proposed by the Mayor, is \$3,923,705 or 4.5% more than the Mayor's proposed FY 2025-26 budget of \$88,130,270.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 291.87 FTEs, which are 0.38 FTEs more than the 291.49 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.1% increase in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$92,054,975 in FY 2026-27 are \$3,923,705 or 4.5% more than FY 2025-26 estimated revenues of \$88,131,270.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DBI – BUILDING INSPECTION

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

|                     | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Building Inspection | 89,590,317                   | 92,844,927                   | 86,103,574                   | 88,340,956                   | 88,131,270                     |
| FTE Count           | 266.97                       | 266.94                       | 269.24                       | 278.68                       | 291.49                         |

The Department’s budget decreased by \$1,459,047 or 1.6% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 24.52 or 9.2% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$209,686 largely due to reductions in City Grant Programs, Programmatic Projects, and Overhead Allocation. These reductions are largely offset by increases in Salaries, Carryforwards, and Mandatory Fringe Benefits. In February 2025, the Mayor launched the “PermitSF” initiative to expedite the permitting process and increase coordination between departments. The Mayor’s proposed FY 2025-26 budget includes the deletion of three vacant positions.

The Mayor’s proposed FY 2025-26 budget does not include layoffs.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$3,923,705 largely due to increases in Salaries, Mandatory Fringe Benefits, and Services of Other Departments.

The Mayor’s proposed FY 2026-27 budget does not include layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:**

**DBI – BUILDING INSPECTION**

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$117,366 in FY 2025-26. Of the \$117,366 in recommended reductions, \$90,000 are ongoing savings and \$27,366 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$246,357, for total savings of \$363,723.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$90,000 in FY 2026-27. All of the \$90,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$3,833,705 or 4.3% in the Department’s FY 2026-27 budget.



**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DBI - Building Inspection**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                              |   |  |          |            |          |  |   |                               |  |          |     |          |  |  |
|-------|------------------------------|---|--|----------|------------|----------|--|---|-------------------------------|--|----------|-----|----------|--|--|
| DBI-1 |                              | <b>DBI Administration</b>   |  |          |            |          |  |   |                               |  |          |     |          |  |  |
|       | Programmatic Projects-Budget |   |  | \$50,000 | \$0        | \$50,000 |  |   |                               |  | \$50,000 | \$0 | \$50,000 |  |  |
|       |                              | <i>Total Savings \$50,000</i>   |  |          |            |          |  |   | <i>Total Savings \$50,000</i> |  |          |     |          |  |  |
|       |                              | Reduce Programmatic Projects budget. The Department can delay new programming and utilize existing resources, including projected carryforward funds.   |  |          |            |          |  |   | Ongoing savings.              |  |          |     |          |  |  |
| DBI-2 | Training - Budget            |   |  | \$20,000 | \$0        | \$20,000 |  |   |                               |  | \$20,000 |     | \$20,000 |  |  |
|       |                              | <i>Total Savings \$20,000</i>   |  |          |            |          |  |   | <i>Total Savings \$20,000</i> |  |          |     |          |  |  |
|       |                              | Reduce Training budget. The Department can attend more local trainings and save on travel expenses.   |  |          |            |          |  |   | Ongoing savings.              |  |          |     |          |  |  |
| DBI-3 | Prof & Specialized Svcs-Bdgt |   |  | \$20,000 | \$0        | \$20,000 |  |   |                               |  | \$20,000 | \$0 | \$20,000 |  |  |
|       |                              | <i>Total Savings \$20,000</i>   |  |          |            |          |  |   | <i>Total Savings \$20,000</i> |  |          |     |          |  |  |
|       |                              | Reduce Professional Services budget. The Department can utilize internal staff resources and save on contracted professional services.  |  |          |            |          |  |   | Ongoing savings.              |  |          |     |          |  |  |
| DBI-4 | 9993 Attrition Savings       |   |  | \$0      | (\$20,148) | \$20,148 |  | X |                               |  |          |     |          |  |  |
|       | Mandatory Fringe Benefits    |   |  | \$0      | (\$7,219)  | \$7,219  |  | X |                               |  |          |     |          |  |  |
|       |                              | <i>Total Savings \$27,366</i>   |  |          |            |          |  |   | <i>Total Savings \$0</i>      |  |          |     |          |  |  |
|       |                              | Increase Attrition Savings to reflect a more accurate hiring timeline for IT positions supporting special programs. This Attrition Savings reflects an estimated start date of approximately August 15, 2025 rather than July 1, 2025 for 1.00 FTE 1094 IT Operations Support Administrator IV position. This adjustment would still allow the Department to decrease its Attrition Savings by \$2,292,169 in FY 2025-26 to fill vacant positions more quickly. |  |          |            |          |  |   | One-time savings              |  |          |     |          |  |  |

| FY 2025-26                   |                 |                 |                  |
|------------------------------|-----------------|-----------------|------------------|
| Total Recommended Reductions |                 |                 |                  |
|                              | One-Time        | Ongoing         | Total            |
| General Fund                 | \$0             | \$0             | \$0              |
| Non-General Fund             | \$27,366        | \$90,000        | \$117,366        |
| <b>Total</b>                 | <b>\$27,366</b> | <b>\$90,000</b> | <b>\$117,366</b> |

| FY 2026-27                   |            |                 |                 |
|------------------------------|------------|-----------------|-----------------|
| Total Recommended Reductions |            |                 |                 |
|                              | One-Time   | Ongoing         | Total           |
| General Fund                 | \$0        | \$0             | \$0             |
| Non-General Fund             | \$0        | \$90,000        | \$90,000        |
| <b>Total</b>                 | <b>\$0</b> | <b>\$90,000</b> | <b>\$90,000</b> |

**DBI- Building Inspection**

| <b>Purchase Order Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>                              | <b>Project</b> | <b>Balance</b>   |
|------------------------------|-------------|------------------|-------------|-----------------|--|----------------|------------------|
| 0000759881                   | 2023        | 229333           | 10190       | 000001560       | MARX OKUBO ASSOCIATES INC                | 10039761       | \$130,700        |
| 0000757185                   | 2023        | 229333           | 10190       | 000003095       | Gregory G. Deierlein, Inc.               | 10039761       | \$29,217         |
| 0000671773                   | 2022        | 229333           | 10190       | 000003897       | Applied GeoDynamics, Inc.                | 10039761       | \$24,500         |
| 0000757185                   | 2023        | 229333           | 10190       | 000003095       | Gregory G. Deierlein, Inc.               | 10039761       | \$23,725         |
| 0000739014                   | 2023        | 229346           | 10190       | 000001812       | Iron Mountain Information Management,LLC | 10039761       | \$11,610         |
| 0000679823                   | 2022        | 229320           | 10190       | 000001463       | NBS GOVERNMENT FINANCE GROUP             | 10039761       | \$8,210          |
| 0000759881                   | 2023        | 229333           | 10190       | 000001560       | MARX OKUBO ASSOCIATES INC                | 10039761       | \$7,300          |
| 0000718560                   | 2023        | 229333           | 10190       | 000000810       | WISS JANNEY ELSTNER ASSOCIATES INC       | 10039761       | \$3,876          |
| 0000763774                   | 2023        | 229333           | 10190       | 000001203       | ROCKRIDGE GEOTECHNICAL INC               | 10039761       | \$3,150          |
| 0000739014                   | 2023        | 229346           | 10190       | 000001812       | Iron Mountain Information Management,LLC | 10039761       | \$2,915          |
| 0000629007                   | 2022        | 229346           | 10190       | 000000800       | XTECH                                    | 10001655       | \$985            |
| 0000763774                   | 2023        | 229333           | 10190       | 000001203       | ROCKRIDGE GEOTECHNICAL INC               | 10039761       | \$169            |
| <b>Total</b>                 |             |                  |             |                 |  |                | <b>\$246,357</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$263,862,131 budget for FY 2025-26, as proposed by the Mayor, is \$8,989,020 or 3.5% more than the original FY 2024-25 budget of \$254,873,111.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 970.37 FTEs, which are 16.87 FTEs less than the 987.24 FTEs in the original FY 2024-25 budget. This represents a 1.7% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$172,812,387 in FY 2025-26 are \$5,174,885 or 3.1% more than FY 2024-25 revenues of \$167,637,502.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$341,898,256 budget for FY 2026-27, as proposed by the Mayor, is \$78,036,125 or 29.6% more than the Mayor's proposed FY 2025-26 budget of \$263,862,131.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 983.60 FTEs, which are 13.23 FTEs more than the 970.37 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 1.4% increase in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$245,771,552 in FY 2026-27 are \$72,959,165 or 42.2% more than FY 2025-26 estimated revenues of \$172,812,387.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** REC – RECREATION & PARK COMMISSION

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

|                                | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|--------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Recreation and Park Commission | 243,275,382                  | 241,306,994                  | 263,100,390                  | 254,873,111                  | 263,862,131                    |
| FTE Count                      | 944.27                       | 947.26                       | 986.82                       | 987.24                       | 970.37                         |

The Department's budget increased by \$20,586,749 or 8.5% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 26.10 or 2.8% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$8,989,020 largely due to increased salary and benefit costs, interdepartmental spending, facilities maintenance, and debt service.

The Mayor's proposed FY 2025-26 budget does not include any deletion of positions as layoffs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$78,036,125 largely due to further salary and benefits cost increases, interdepartmental spending, and capital spending.

The Mayor's proposed FY 2026-27 budget does not include any deletion of positions as layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** REC – RECREATION & PARK COMMISSION

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$1,941,415 in FY 2025-26. Of the \$1,941,415 in recommended reductions, \$1,441,030 are ongoing savings and \$500,385 are one-time savings. These reductions would still allow an increase of \$7,047,605 or 2.8% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$200,816, for total General Fund savings of \$1,367,039.

Our policy recommendations total \$503,822 in FY 2025-26, \$179,396 of which are one-time and \$324,426 of which are ongoing.

Our reserve recommendation totals \$3,000,000 in FY 2025-26, all of which is one-time.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$1,496,468 in FY 2026-27. All of the \$1,496,468 in recommended reductions are ongoing savings.

Our policy recommendations total \$338,144 in FY 2026-27, all of which are ongoing.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**REC - Recreation & Park Commission**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    | Savings | GF | 1T | FTE        |    | Amount |    | Savings | GF | 1T |
|       |               | From       | To | From   | To |         |    |    | From       | To | From   | To |         |    |    |

**Fiscal Recommendations**

|       |                               |   |                  |             |             |           |   |   |  |  |           |           |           |   |  |
|-------|-------------------------------|---|------------------|-------------|-------------|-----------|---|---|--|--|-----------|-----------|-----------|---|--|
| REC-1 |                               | REC Admin Services  |                  |             |             |           |   |   |  |  |           |           |           |   |  |
|       | Materials & Supplies-Budget   |   |                  | \$17,500    | \$0         | \$17,500  | x |   |  |  | \$17,500  | \$0       | \$17,500  | x |  |
|       |                               | Reduce Materials & Supplies-Budget to zero on an ongoing basis in this account, as it was unspent in REC Admin General Fund Annual Account in the prior year and will be fully unspent in the current year. In the prior year, we note that a carryforward of \$150,000 was added to this account and also remained fully unspent at year-end. According to the Controller's Office FY 2025-26 and FY 2026-27 Revenue Letter, the Recreation and Parks Baseline maintenance of effort is exceeded by \$2.8 million in the Mayor's proposed FY 2025-26 budget. Therefore, savings accepted by the Board of Supervisors can be reappropriated to other General Fund purposes. | Ongoing savings  |             |             |           |   |   |  |  |           |           |           |   |  |
| REC-2 | Other Current Expenses - Bdgt |   |                  | \$887,800   | \$747,800   | \$140,000 | x |   |  |  | \$887,800 | \$747,800 | \$140,000 | x |  |
|       |                               | Reduce Other Current Expenses - Bdgt of \$887,800, as the Department has experienced significant underspending exceeding \$1 million for REC Admin General Fund Overhead in the prior and current years. Specifically, the Department underspent by \$1,442,631 in the prior year; and in the current year, the Department has an available balance of \$1,337,928 with one month remaining in the fiscal year. While the FY 2025-26 budget shifts \$3,327,041 of non-personnel funding to the General Fund Annual Account, we still expect savings under General Fund Overhead for this account.   | Ongoing savings  |             |             |           |   |   |  |  |           |           |           |   |  |
|       |                               |   |                  |             |             |           |   |   |  |  |           |           |           |   |  |
| REC-3 | Scavenger Services            |   |                  | \$3,327,041 | \$3,027,041 | \$300,000 | x | x |  |  |           |           |           |   |  |
|       |                               | Reduce Scavenger Services, as the Department has experienced significant underspending exceeding \$1 million in REC Admin across the General Fund for non-personnel services in the prior and current years. Specifically, the Department underspent by about \$1.4 million in the prior year; and in the current year, the Department has an available balance of about \$1 million with one month remaining in the fiscal year. The Department reports an increase in its Recology rate negotiated by the Office of the City Administrator, which is why a one-time reduction is proposed here.   | One-time savings |             |             |           |   |   |  |  |           |           |           |   |  |
|       |                               |   |                  |             |             |           |   |   |  |  |           |           |           |   |  |
| REC-4 |                               | REC Operations  |                  |             |             |           |   |   |  |  |           |           |           |   |  |
|       | Equipment Purchase-Budget     |   |                  | \$64,716    | \$0         | \$64,716  | x | x |  |  |           |           |           |   |  |
|       |                               | Delete new SUV. The department currently has a fleet of 22 SUVs, purchased from 2017 through 2025. Five new SUVs were purchased in 2025. The Department has not provided sufficient justification for this new SUV.   | One-time savings |             |             |           |   |   |  |  |           |           |           |   |  |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**REC - Recreation & Park Commission**

| Rec # | Account Title  | FY 2025-26              |      |          |          |            |    |    | FY 2026-27              |      |           |          |            |    |    |
|-------|--|-------------------------|------|----------|----------|------------|----|----|-------------------------|------|-----------|----------|------------|----|----|
|       |  | FTE                     |      | Amount   |          | Savings    | GF | 1T | FTE                     |      | Amount    |          | Savings    | GF | 1T |
|       |  | From                    | To   | From     | To       |            |    |    | From                    | To   | From      | To       |            |    |    |
| REC-5 | 1705 Communications Dispatcher II  | 1.00                    | 0.00 | \$97,353 | \$0      | \$97,353   | x  |    | 1.00                    | 0.00 | \$101,040 | \$0      | \$101,040  | x  |    |
|       | Mandatory Fringe Benefits  | 1.00                    | 0.00 | \$42,592 | \$0      | \$42,592   | x  |    | 1.00                    | 0.00 | \$44,880  | \$0      | \$44,880   | x  |    |
|       | 1704 Communications Dispatcher I   | 0.00                    | 1.00 | \$0      | \$87,752 | (\$87,752) | x  |    | 0.00                    | 1.00 | \$0       | \$91,076 | (\$91,076) | x  |    |
|       | Mandatory Fringe Benefits  | 0.00                    | 1.00 | \$0      | \$40,327 | (\$40,327) | x  |    | 0.00                    | 1.00 | \$0       | \$42,542 | (\$42,542) | x  |    |
|       |  | Total Savings \$11,866  |      |          |          |            |    |    | Total Savings \$12,302  |      |           |          |            |    |    |
|       | Deny proposed upward substitution of 1.00 FTE 1704 Communications Dispatcher I to 1.00 FTE 1705 Communications Dispatcher II due to inadequate justification.  |                         |      |          |          |            |    |    | Ongoing savings         |      |           |          |            |    |    |
| REC-6 | 3213 Aquatics Facility Assistant Supervisor  | 1.00                    | 0.00 | \$84,453 | \$0      | \$84,453   | x  |    | 1.00                    | 0.00 | \$87,652  | \$0      | \$87,652   | x  |    |
|       | Mandatory Fringe Benefits  |                         |      | \$39,549 | \$0      | \$39,549   | x  |    |                         |      | \$41,738  | \$0      | \$41,738   | x  |    |
|       |  | Total Savings \$124,002 |      |          |          |            |    |    | Total Savings \$129,390 |      |           |          |            |    |    |
|       | Delete vacant 1.00 FTE 3213 Aquatics Facility Assistant Supervisor that has been vacant since July 2019--well over the Department's average time to hire of four to nine months. If Recommendations 6, 7, and 8 are adopted, the Department would still retain 9.72 FTE in this classification.  |                         |      |          |          |            |    |    | Ongoing savings         |      |           |          |            |    |    |
|       |  |                         |      |          |          |            |    |    |                         |      |           |          |            |    |    |
| REC-7 | 3213 Aquatics Facility Assistant Supervisor  | 1.00                    | 0.00 | \$84,453 | \$0      | \$84,453   |    |    | 1.00                    | 0.00 | \$87,652  | \$0      | \$87,652   | x  |    |
|       | Mandatory Fringe Benefits  |                         |      | \$39,549 | \$0      | \$39,549   |    |    |                         |      | \$41,738  | \$0      | \$41,738   | x  |    |
|       |  | Total Savings \$124,002 |      |          |          |            |    |    | Total Savings \$129,390 |      |           |          |            |    |    |
|       | Delete vacant 1.00 FTE 3213 Aquatics Facility Assistant Supervisor that has been vacant since December 2020--well over the Department's average time to hire of four to nine months. If Recommendations 6, 7, and 8 are adopted, the Department would still retain 9.72 FTE in this classification.  |                         |      |          |          |            |    |    | Ongoing savings         |      |           |          |            |    |    |
|       |  |                         |      |          |          |            |    |    |                         |      |           |          |            |    |    |
| REC-8 | 3213 Aquatics Facility Assistant Supervisor  | 1.00                    | 0.00 | \$84,453 | \$0      | \$84,453   |    |    | 1.00                    | 0.00 | \$87,652  | \$0      | \$87,652   | x  |    |
|       | Mandatory Fringe Benefits  |                         |      | \$39,549 | \$0      | \$39,549   |    |    |                         |      | \$41,738  | \$0      | \$41,738   | x  |    |
|       |  | Total Savings \$124,002 |      |          |          |            |    |    | Total Savings \$129,390 |      |           |          |            |    |    |
|       | Delete vacant 1.00 FTE 3213 Aquatics Facility Assistant Supervisor that has been vacant since December 2020--well over the Department's average time to hire of four to nine months. If Recommendations 6, 7, and 8 are adopted, the Department would still retain 9.72 FTE in this classification.  |                         |      |          |          |            |    |    | Ongoing savings         |      |           |          |            |    |    |
|       |  |                         |      |          |          |            |    |    |                         |      |           |          |            |    |    |
| REC-9 | 3286 Recreation Coordinator  | 1.00                    | 0.00 | \$92,660 | \$0      | \$92,660   | x  |    | 1.00                    | 0.00 | \$96,170  | \$0      | \$96,170   | x  |    |
|       | Mandatory Fringe Benefits  |                         |      | \$41,484 | \$0      | \$41,484   | x  |    |                         |      | \$43,737  | \$0      | \$43,737   | x  |    |
|       |  | Total Savings \$134,144 |      |          |          |            |    |    | Total Savings \$139,907 |      |           |          |            |    |    |
|       | Delete vacant 1.00 FTE 3286 Recreation Coordinator that has been vacant since January 2023--well over the Department's average time to hire of four to nine months. Excluding the total of 4.93 FTE Recreation Coordinators that we propose deleting due to long-term vacancy, the Department would still retain 63.55 FTE in this classification. |                         |      |          |          |            |    |    | Ongoing savings         |      |           |          |            |    |    |
|       |  |                         |      |          |          |            |    |    |                         |      |           |          |            |    |    |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**REC - Recreation & Park Commission**

| Rec #  | Account Title               | FY 2025-26  |      |          |     |          |    |    | FY 2026-27                     |      |          |     |          |    |    |
|--------|-----------------------------|---|------|----------|-----|----------|----|----|--------------------------------|------|----------|-----|----------|----|----|
|        |                             | FTE   |      | Amount   |     | Savings  | GF | 1T | FTE                            |      | Amount   |     | Savings  | GF | 1T |
|        |                             | From  | To   | From     | To  |          |    |    | From                           | To   | From     | To  |          |    |    |
| REC-10 | 3286 Recreation Coordinator | 1.00  | 0.00 | \$92,660 | \$0 | \$92,660 |    |    | 1.00                           | 0.00 | \$96,170 | \$0 | \$96,170 |    |    |
|        | Mandatory Fringe Benefits   |   |      | \$41,484 | \$0 | \$41,484 |    |    |                                |      | \$43,737 | \$0 | \$43,737 |    |    |
|        |                             | <i>Total Savings \$134,144</i>  |      |          |     |          |    |    | <i>Total Savings \$139,907</i> |      |          |     |          |    |    |
|        |                             | Delete vacant 1.00 FTE 3286 Recreation Coordinator that has been vacant since February 2023--well over the Department's average time to hire of four to nine months. Excluding the total of 4.93 FTE Recreation Coordinators that we propose deleting due to long-term vacancy, the Department would still retain 63.55 FTE in this classification.   |      |          |     |          |    |    | Ongoing savings                |      |          |     |          |    |    |
| REC-11 | 3286 Recreation Coordinator | 1.00  | 0.00 | \$92,660 | \$0 | \$92,660 |    |    | 1.00                           | 0.00 | \$96,170 | \$0 | \$96,170 |    |    |
|        | Mandatory Fringe Benefits   |   |      | \$41,484 | \$0 | \$41,484 |    |    |                                |      | \$43,737 | \$0 | \$43,737 |    |    |
|        |                             | <i>Total Savings \$134,144</i>  |      |          |     |          |    |    | <i>Total Savings \$139,907</i> |      |          |     |          |    |    |
|        |                             | Delete vacant 1.00 FTE 3286 Recreation Coordinator that has been vacant since February 2023--well over the Department's average time to hire of four to nine months. Excluding the total of 4.93 FTE Recreation Coordinators that we propose deleting due to long-term vacancy, the Department would still retain 63.55 FTE in this classification.   |      |          |     |          |    |    | Ongoing savings                |      |          |     |          |    |    |
| REC-12 | 3286 Recreation Coordinator | 1.00  | 0.00 | \$92,660 | \$0 | \$92,660 |    |    | 1.00                           | 0.00 | \$96,170 | \$0 | \$96,170 |    |    |
|        | Mandatory Fringe Benefits   |   |      | \$41,484 | \$0 | \$41,484 |    |    |                                |      | \$43,737 | \$0 | \$43,737 |    |    |
|        |                             | <i>Total Savings \$134,144</i>  |      |          |     |          |    |    | <i>Total Savings \$139,907</i> |      |          |     |          |    |    |
|        |                             | Delete vacant 1.0 FTE 3286 Recreation Coordinator that has been vacant since February 2023--well over the Department's average time to hire of four to nine months. Excluding the total of 4.93 FTE Recreation Coordinators that we propose deleting due to long-term vacancy, the Department would still retain 63.55 FTE in this classification.  |      |          |     |          |    |    | Ongoing savings                |      |          |     |          |    |    |
| REC-13 | 2708 Custodian              | 1.00  | 0.00 | \$83,004 | \$0 | \$83,004 | x  |    | 1.00                           | 0.00 | \$86,148 | \$0 | \$86,148 | x  |    |
|        | Mandatory Fringe Benefits   |   |      | \$39,207 | \$0 | \$39,207 | x  |    |                                |      | \$41,385 | \$0 | \$41,385 | x  |    |
|        |                             | <i>Total Savings \$122,211</i>  |      |          |     |          |    |    | <i>Total Savings \$127,533</i> |      |          |     |          |    |    |
|        |                             | Delete vacant 1.0 FTE 2708 Custodian that has been vacant since September 2024. The Department currently has 208 vacancies, and would still retain 92.00 FTE in this classification. According to the Controller's Office FY 2025-26 and FY 2026-27 Revenue Letter, the Recreation and Parks Baseline maintenance of effort is exceeded by \$2.8 million in the Mayor's proposed FY 2025-26 budget. Therefore, savings accepted by the Board of Supervisors can be reappropriated to other General Fund purposes. |      |          |     |          |    |    | Ongoing savings                |      |          |     |          |    |    |



**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**REC - Recreation & Park Commission**

| Rec #  | Account Title               | FY 2025-26  |      |               |               |          |    |    | FY 2026-27                     |      |          |     |          |    |    |
|--------|-----------------------------|---|------|---------------|---------------|----------|----|----|--------------------------------|------|----------|-----|----------|----|----|
|        |                             | FTE   |      | Amount        |               | Savings  | GF | 1T | FTE                            |      | Amount   |     | Savings  | GF | 1T |
|        |                             | From  | To   | From          | To            |          |    |    | From                           | To   | From     | To  |          |    |    |
| REC-14 | 3286 Recreation Coordinator | 0.74  | 0.00 | \$68,939      | \$0           | \$68,939 |    |    | 0.74                           | 0.00 | \$71,550 | \$0 | \$71,550 |    |    |
|        | Mandatory Fringe Benefits   |   |      | \$30,865      | \$0           | \$30,865 |    |    |                                |      | \$32,540 | \$0 | \$32,540 |    |    |
|        | 3286 Recreation Coordinator | 0.19  | 0.00 | \$17,235      | \$0           | \$17,235 |    |    | 0.19                           | 0.00 | \$17,888 | \$0 | \$17,888 |    |    |
|        | Mandatory Fringe Benefits   |   |      | \$7,717       | \$0           | \$7,717  |    |    |                                |      | \$8,135  | \$0 | \$8,135  |    |    |
|        |                             | <i>Total Savings \$124,756</i>  |      |               |               |          |    |    | <i>Total Savings \$130,113</i> |      |          |     |          |    |    |
|        |                             | Delete vacant 0.93 FTE 3286 Recreation Coordinator that has been vacant since February 2023--well over the Department's average time to hire of four to nine months. Excluding the total of 4.93 FTE Recreation Coordinators that we propose deleting due to long-term vacancy, the Department would still retain 63.55 FTE in this classification.   |      |               |               |          |    |    | Ongoing savings                |      |          |     |          |    |    |
| REC-15 | 3410 Apprentice Gardener    | 1.00  | 0.00 | 77,936        | \$0           | \$77,936 | x  |    | 1.00                           | 0.00 | 80,889   | \$0 | \$80,889 |    |    |
|        | Mandatory Fringe Benefits   |   |      | 38,179        | \$0           | \$38,179 | x  |    |                                |      | 40,333   | \$0 | \$40,333 |    |    |
|        |                             | <i>Total Savings \$116,115</i>  |      |               |               |          |    |    | <i>Total Savings \$121,222</i> |      |          |     |          |    |    |
|        |                             | Delete vacant 1.0 FTE 3410 Apprentice Gardener that has been vacant since June 2024. The Department currently has 208 vacancies, and would still retain 31.00 FTE in this classification. According to the Controller's Office FY 2025-26 and FY 2026-27 Revenue Letter, the Recreation and Parks Baseline maintenance of effort is exceeded by \$2.8 million in the Mayor's proposed FY 2025-26 budget. Therefore, savings accepted by the Board of Supervisors can be reappropriated to other General Fund purposes.  |      |               |               |          |    |    | Ongoing savings                |      |          |     |          |    |    |
| REC-16 | Attrition Savings           |   |      | (\$1,767,199) | (\$1,860,958) | \$93,759 | x  | x  |                                |      |          |     |          |    |    |
|        | Mandatory Fringe Benefits   |   |      | (\$707,159)   | (\$749,069)   | \$41,910 | x  | x  |                                |      |          |     |          |    |    |
|        |                             | <i>Total Savings \$135,669</i>  |      |               |               |          |    |    |                                |      |          |     |          |    |    |
|        |                             | Increase Attrition Savings on a one-time basis in place of deleting a vacant 1.0 FTE 7514 General Laborer to account for savings associated with the position being vacant and increased management responsibility for additional acreage in FY 2026-27. According to the Controller's Office FY 2025-26 and FY 2026-27 Revenue Letter, the Recreation and Parks Baseline maintenance of effort is exceeded by \$2.8 million in the Mayor's proposed FY 2025-26 budget. Therefore, savings accepted by the Board of Supervisors can be reappropriated to other General Fund purposes. |      |               |               |          |    |    | One-time savings               |      |          |     |          |    |    |

| FY 2025-26                   |           |             |             | FY 2026-27                   |          |             |             |
|------------------------------|-----------|-------------|-------------|------------------------------|----------|-------------|-------------|
| Total Recommended Reductions |           |             |             | Total Recommended Reductions |          |             |             |
|                              | One-Time  | Ongoing     | Total       |                              | One-Time | Ongoing     | Total       |
| General Fund                 | \$500,385 | \$665,838   | \$1,166,223 | General Fund                 | \$0      | \$825,412   | \$825,412   |
| Non-General Fund             | \$0       | \$775,192   | \$775,192   | Non-General Fund             | \$0      | \$671,056   | \$671,056   |
| Total                        | \$500,385 | \$1,441,030 | \$1,941,415 | Total                        | \$0      | \$1,496,468 | \$1,496,468 |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**REC - Recreation & Park Commission**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    | Savings | GF | 1T | FTE        |    | Amount |    | Savings | GF | 1T |
|       |               | From       | To | From   | To |         |    |    | From       | To | From   | To |         |    |    |

**Policy Recommendations**

|        |                                       |  |      |           |           |             |   |  |                                |      |           |           |             |   |  |
|--------|---------------------------------------|--|------|-----------|-----------|-------------|---|--|--------------------------------|------|-----------|-----------|-------------|---|--|
| REC-17 |                                       | <b>REC Operations</b>  |      |           |           |             |   |  |                                |      |           |           |             |   |  |
|        | 0922 Manager I                        | 1.00   | 0.00 | \$173,760 | \$0       | \$173,760   | x |  | 1.00                           | 0.00 | \$180,342 |           | \$180,342   | x |  |
|        | Mandatory Fringe Benefits             |  |      | \$67,107  | \$0       | \$67,107    | x |  |                                |      | \$70,571  |           | \$70,571    | x |  |
|        | 3417 Gardener                         | 0.00   | 1.00 | \$0       | \$97,058  | (\$97,058)  | x |  | 0.00                           | 1.00 | \$0       | \$100,734 | (\$100,734) | x |  |
|        | Mandatory Fringe Benefits             |  |      | \$0       | \$42,688  | (\$42,688)  | x |  |                                |      | \$0       | \$44,990  | (\$44,990)  | x |  |
|        |                                       | <i>Total Savings \$101,121</i>   |      |           |           |             |   |  | <i>Total Savings \$105,189</i> |      |           |           |             |   |  |
|        |                                       | The Department proposes an upward substitution from a vacant 1.0 FTE 3417 Gardener to a 1.0 FTE 0922 Manager I. According to the Department, the position will ensure effective management of Treasure Island Park and open spaces when the Department assumes management responsibilities in FY 2026-27, and is funded by a work order. Given that this change does not take place until FY 2026-27, we find that the Board of Supervisors may defer this request for consideration in FY 2025-26 for FY 2026-27. We note, too, that the Department would have 24.00 FTE Manager I positions in the absence of this upward substitution and would retain the ability to reassign an existing Manager I to manage work related to Treasure Island. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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 \$101,121. |      |           |           |             |   |  | Ongoing savings                |      |           |           |             |   |  |
| REC-18 | 0922 Manager I                        | 1.00   | 0.00 | \$173,760 | \$0       | \$173,760   |   |  | 1.00                           | 0.00 | \$180,342 | \$0       | \$180,342   |   |  |
|        | Mandatory Fringe Benefits             |  |      | \$67,107  | \$0       | \$67,107    |   |  |                                |      | \$70,571  | \$0       | \$70,571    |   |  |
|        | 3436 Arborist Technician Supervisor I | 0.00   | 1.00 | \$0       | \$134,577 | (\$134,577) |   |  | 0.00                           | 1.00 | \$0       | \$139,675 | (\$139,675) |   |  |
|        | Mandatory Fringe Benefits             |  |      | \$0       | \$51,535  | (\$51,535)  |   |  |                                |      | \$0       | \$54,124  | (\$54,124)  |   |  |
|        |                                       | <i>Total Savings \$54,755</i>  |      |           |           |             |   |  | <i>Total Savings \$57,114</i>  |      |           |           |             |   |  |
|        |                                       | The Department proposes an upward substitution from a vacant 1.0 FTE Arborist Technician to a 1.0 FTE 0922 Manager I. According to the Department, the position will prepare for the Department's assumption of maintenance for Sunset Boulevard (approximately 40 acres) from the Department of Public Works. The Department would have 24.00 FTE Manager I positions in the absence of this upward substitution and would retain the ability to reassign an existing Manager I to this job function. The Board of Supervisors could deny this upward substitution, realizing special fund savings of \$54,755.   |      |           |           |             |   |  | Ongoing savings                |      |           |           |             |   |  |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**REC - Recreation & Park Commission**

| Rec #  | Account Title             | FY 2025-26  |      |           |          |            |    |    | FY 2026-27              |      |           |             |             |    |    |
|--------|---------------------------|---|------|-----------|----------|------------|----|----|-------------------------|------|-----------|-------------|-------------|----|----|
|        |                           | FTE   |      | Amount    |          | Savings    | GF | 1T | FTE                     |      | Amount    |             | Savings     | GF | 1T |
|        |                           | From  | To   | From      | To       |            |    |    | From                    | To   | From      | To          |             |    |    |
| REC-19 | 8210 Head Park Ranger     | 1.00  | 0.00 | \$120,605 | \$0      | \$120,605  | x  |    | 1.00                    | 0.00 | \$125,173 | \$0         | \$125,173   | x  |    |
|        | Mandatory Fringe Benefits | 1.00  | 0.00 | \$47,813  | \$0      | \$47,813   | x  |    | 1.00                    | 0.00 | \$50,542  | \$0         | \$50,542    | x  |    |
|        | 3417 Gardener             | 0.00  | 1.00 | \$0       | \$97,058 | (\$97,058) | x  |    | 0.00                    | 1.00 | \$0       | \$100,734   | (\$100,734) | x  |    |
|        | Mandatory Fringe Benefits | 0.00  | 1.00 | \$0       | \$42,688 | (\$42,688) | x  |    | 0.00                    | 1.00 | \$0       | \$44,990.00 | (\$44,990)  | x  |    |
|        |                           | Total Savings \$28,672  |      |           |          |            |    |    | Total Savings \$29,991  |      |           |             |             |    |    |
|        |                           | The Department is proposing an upward substitution of a vacant 1.00 FTE 3417 Gardener to a 1.00 FTE 8210 Head Park Ranger to enforce paid parking at Golden Gate Park, assumed to be implemented in January 2027 in the Mayor’s proposed FY 2025-27 budget with \$6.4 million of revenue assumed in the budget. Positions and equipment related to paid parking at Golden Gate Park are highlighted as policy recommendations for consideration by the Board of Supervisors. The Department requests this upward substitution to ensure adequate supervision for a growing Park Ranger workforce; however, the number of park rangers is actually decreasing from 61.51 FTE in FY 2024-25 to a proposed 58.51 FTE in FY 2025-26. According to the Controller’s Office FY 2025-26 and FY 2026-27 Revenue Letter, the Recreation and Parks Baseline maintenance of effort is exceeded by \$2.8 million in the Mayor’s proposed FY 2025-26 budget. Therefore, savings accepted by the Board of Supervisors can be reappropriated to other General Fund purposes.   |      |           |          |            |    |    | Ongoing savings         |      |           |             |             |    |    |
| REC-20 | 8208 Park Patrol Officer  | 1.00  | 0.00 | \$97,299  | \$0      | \$97,299   | x  |    | 1.00                    | 0.00 | \$100,984 | \$0         | \$100,984   | x  |    |
|        | Mandatory Fringe Benefits |   |      | \$42,579  | \$0      | \$42,579   | x  |    |                         |      | \$44,866  | \$0         | \$44,866    | x  |    |
|        |                           | Total Savings \$139,878   |      |           |          |            |    |    | Total Savings \$145,850 |      |           |             |             |    |    |
|        |                           | The Department is planning to use the vacant 1.00 FTE 8208 Park Patrol Officer for its proposed paid parking program at Golden Gate Park, anticipated to be implemented by January 2027 in the Mayor’s proposed FY 2025-27 budget with \$6.4 million of revenue assumed in the budget. Positions and equipment related to paid parking at Golden Gate Park are highlighted as policy recommendations for consideration by the Board of Supervisors. The Board of Supervisors could delete this position if it does not wish to implement paid parking at Golden Gate Park. We note, however, that deleting the necessary position(s) and equipment associated with implementation of paid parking would lead to the loss of \$6.4 million in parking revenue assumed in the Mayor’s proposed budget for FY 2026-27. Alternatively, the Board may hold this position vacant for attrition savings for 18 months, since paid parking will not be implemented until January 2027. According to the Controller’s Office FY 2025-26 and FY 2026-27 Revenue Letter, the Recreation and Parks Baseline maintenance of effort is exceeded by \$2.8 million in the Mayor’s proposed FY 2025-26 budget. Therefore, savings accepted by the Board of Supervisors can be reappropriated to other General Fund purposes. |      |           |          |            |    |    | Ongoing savings         |      |           |             |             |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**REC - Recreation & Park Commission**

| Rec #  | Account Title             | FY 2025-26  |    |           |     |           |    |    | FY 2026-27       |    |        |    |         |    |    |
|--------|---------------------------|---|----|-----------|-----|-----------|----|----|------------------|----|--------|----|---------|----|----|
|        |                           | FTE   |    | Amount    |     | Savings   | GF | 1T | FTE              |    | Amount |    | Savings | GF | 1T |
|        |                           | From  | To | From      | To  |           |    |    | From             | To | From   | To |         |    |    |
| REC-21 | Equipment Purchase-Budget |   |    | \$179,396 | \$0 | \$179,396 | x  | x  |                  |    |        |    |         |    |    |
|        |                           | <p>The Department is requesting four new parking enforcement vehicles in order to implement paid parking at Golden Gate Park. The vehicles are needed to enforce the parking fee for 3,000 paid parking spaces at the park, anticipated to be implemented by January 2027 in the Mayor's proposed FY 2025-27 budget with \$6.4 million of revenue assumed in the budget. Positions and equipment related to paid parking at Golden Gate Park are highlighted as policy recommendations for consideration by the Board of Supervisors. The Board of Supervisors could deny this request if it does not wish to implement paid parking at Golden Gate Park. We note, however, that denying this request to purchase the vehicles and implement paid parking at Golden Gate Park would lead to the loss of \$6.4 million in parking revenue assumed in the Mayor's proposed budget for FY 2026-27. Alternatively, the Board may defer the decision to approve the purchase of these vehicles until FY 2025-26, since they will not be used until FY 2026-27.</p> |    |           |     |           |    |    | One-time savings |    |        |    |         |    |    |
| REC-22 |                           | <b>REC Admin Services</b>   |    |           |     |           |    |    |                  |    |        |    |         |    |    |
|        | 6.00 FTE in Partnerships  |   |    |           |     |           |    |    |                  |    |        |    |         |    |    |
|        |                           | <p>The Department operates a Partnerships Division funded by General Fund Overhead responsible for the development of public-private partnerships to support parks, programming, and recreational activities that further the Department's strategic goals and objectives. A total of 6.00 FTE work in this division, and all positions are filled: 1.00 FTE 0952 Deputy Director, 1.00 FTE 1825 Principal Administrative Analyst II, 2.00 FTE 1824 Principal Administrative Analyst, and 2.00 FTE 1823 Senior Administrative Analyst. The total salary and fringe benefits is budgeted at \$1,404,457 in FY 2025-26, and \$1,461,998 in FY 2026-27. Because the dissolution of the San Francisco Parks Alliance may have ramifications for the responsibilities and workload for this division, we note this function and these positions for policy consideration by the Board of Supervisors.</p>  |    |           |     |           |    |    |                  |    |        |    |         |    |    |

| FY 2025-26                   |                  |                  |                  |
|------------------------------|------------------|------------------|------------------|
| Total Policy Recommendations |                  |                  |                  |
|                              | One-Time         | Ongoing          | Total            |
| General Fund                 | \$179,396        | \$269,671        | \$449,067        |
| Non-General Fund             | \$0              | \$54,755         | \$54,755         |
| <b>Total</b>                 | <b>\$179,396</b> | <b>\$324,426</b> | <b>\$503,822</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Policy Recommendations |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$281,030        | \$281,030        |
| Non-General Fund             | \$0        | \$57,114         | \$57,114         |
| <b>Total</b>                 | <b>\$0</b> | <b>\$338,144</b> | <b>\$338,144</b> |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**REC - Recreation & Park Commission**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    | Savings | GF | 1T | FTE        |    | Amount |    | Savings | GF | 1T |
|       |               | From       | To | From   | To |         |    |    | From       | To | From   | To |         |    |    |

**Reserve Recommendations**

|        |                               |   |  |             |             |             |   |   |                  |  |  |  |  |  |  |
|--------|-------------------------------|---|--|-------------|-------------|-------------|---|---|------------------|--|--|--|--|--|--|
| REC-23 |                               | <b>REC Zoo</b>  |  |             |             |             |   |   |                  |  |  |  |  |  |  |
|        | Other Current Expenses - Bdgt |   |  | \$4,000,000 | \$1,000,000 | \$3,000,000 | x | x |                  |  |  |  |  |  |  |
|        |                               | The Board of Supervisors could consider placing funds set aside for the San Francisco Zoo on Budget and Finance Committee reserve given concerns raised regarding cooperation with the Budget and Legislative Analyst's ongoing performance audit of the Zoo. Given that the \$4 million is paid out in monthly installments, the Board could consider placing a portion of the annual amount, such as 9 months or \$3,000,000, on reserve pending an update from the Budget and Legislative Analyst. |  |             |             |             |   |   | One-time savings |  |  |  |  |  |  |

| FY 2025-26                    |                    |            |                    |
|-------------------------------|--------------------|------------|--------------------|
| Total Reserve Recommendations |                    |            |                    |
|                               | One-Time           | Ongoing    | Total              |
| General Fund                  | \$3,000,000        | \$0        | \$3,000,000        |
| Non-General Fund              | \$0                | \$0        | \$0                |
| <b>Total</b>                  | <b>\$3,000,000</b> | <b>\$0</b> | <b>\$3,000,000</b> |

| FY 2026-27                    |            |            |            |
|-------------------------------|------------|------------|------------|
| Total Reserve Recommendations |            |            |            |
|                               | One-Time   | Ongoing    | Total      |
| General Fund                  | \$0        | \$0        | \$0        |
| Non-General Fund              | \$0        | \$0        | \$0        |
| <b>Total</b>                  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

REC - Recreation and Parks

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                                 | Project  | Balance          |
|-----------------------|------|-----------|-------|-----------|--------------------------------------|----------|------------------|
| 0000761487            | 2023 | 150670    | 10010 | 000000800 | XTECH                                | 10001740 | \$1              |
| 0000707748            | 2023 | 150723    | 10000 | 000001162 | SAN FRANCISCO BOTANICAL GARDEN SOCIE | 10038559 | \$167,236        |
| 0000770470            | 2023 | 150723    | 10010 | 000000661 | YORKE ENGINEERING, LLC               | 10001737 | \$76             |
| 0000670834            | 2022 | 210656    | 10080 | 000001820 | INTERNATIONAL SOCIETY OF ARBORICULTU | 10001738 | \$9,950          |
| 0000535525            | 2021 | 262684    | 10080 | 000001846 | IMPARK                               | 10001738 | \$20,000         |
| 0000655082            | 2022 | 262684    | 10080 | 000004575 | Race to Zero Waste                   | 10001738 | \$569            |
| 0000731187            | 2023 | 262684    | 10080 | 000002495 | AT&T MOBILITY                        | 10001738 | \$50             |
| 0000739518            | 2023 | 262684    | 10080 | 000001369 | PACIFIC AUXILIARY FIRE ALARM CO      | 10001738 | \$109            |
| 0000739518            | 2023 | 262684    | 10080 | 000001369 | PACIFIC AUXILIARY FIRE ALARM CO      | 10001738 | \$912            |
| 0000739518            | 2023 | 262684    | 10080 | 000001369 | PACIFIC AUXILIARY FIRE ALARM CO      | 10001738 | \$1,803          |
| 0000217657            | 2018 | 262692    | 10080 | 000002518 | ARC DOCUMENT SOLUTIONS LLC           | 10001739 | \$109            |
| <b>Total</b>          |      |           |       |           |                                      |          | <b>\$200,816</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$161,211,086 budget for FY 2025-26, as proposed by the Mayor, is \$20,587,751 or 14.6% more than the original FY 2024-25 budget of \$140,623,335.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 308.57 FTEs, which are 4.46 FTEs more than the 304.11 FTEs in the original FY 2024-25 budget. This represents a 1.5% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$57,581,140 in FY 2025-26 are \$13,133,993 or 29.5% more than FY 2024-25 revenues of \$44,447,147.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$162,101,476 budget for FY 2026-27, as proposed by the Mayor, is \$890,390 or 0.6% more than the Mayor's proposed FY 2025-26 budget of \$161,211,086.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 313.57 FTEs, which are 5.00 FTEs more than the 308.57 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 1.6% increase in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$41,750,518 in FY 2026-27 are \$15,830,622 or 27.5% less than FY 2025-26 estimated revenues of \$57,581,140.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DEM – EMERGENCY MANAGEMENT

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

|                      | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|----------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Emergency Management | 121,057,366                  | 136,230,652                  | 138,774,182                  | 140,623,335                  | 161,211,086                    |
| FTE Count            | 295.31                       | 294.67                       | 313.13                       | 304.11                       | 308.57                         |

The Department's budget increased by \$40,153,720 or 33.2% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 13.26 FTE or 4.5% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$20,587,751 largely due to the centralization of the City's ambassador programs within DEM, increased funding for public safety dispatchers, and increased funding for neighborhood street teams. The Department also received Capital Planning Committee (CPC) and Committee on Information Technology (COIT) allocations in the proposed FY 2025-26 budget.

The Mayor's proposed FY 2025-26 budget includes the deletion of 5 positions as layoffs. Details of these proposed layoffs are as follows:

| <b>Division</b>                                    | <b><u>Job Class Title</u></b> | <b><u>Proposed Layoffs</u></b> |
|--|-------------------------------|--------------------------------|
| DEM Administration                                 | 0923                          | 1                              |
| DEM Emergency Services                             | 0933                          | 1                              |
| DEM Administration                                 | 1241                          | 1                              |
| DEM – Emergency Medical<br>Services Administration | 2593                          | 1                              |
| DEM Emergency Services                             | 1657                          | 1                              |

In addition to the proposed layoffs, the Department is proposing to release 5 exempt employees from their positions.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$890,390 largely due to investments in technology projects and increased federal and state grant funding.



**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DEM – EMERGENCY MANAGEMENT

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$217,516 in FY 2025-26. All of the \$217,516 in recommended reductions are one-time savings. These reductions would still allow an increase of \$20,370,235 or 14.5% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$86,274, for total General Fund savings of \$303,790.

Our policy recommendations in FY 2025-26 have no associated savings.

Our reserve recommendations total \$9,900,000 in FY 2025-26. All of the \$9,900,000 in reserve recommendations are one-time.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst has no recommended reductions (“fiscal recommendations”) to the proposed budget in FY 2026-27.

Our policy recommendations total \$752,739 in FY 2026-27. All of the \$752,739 in policy recommendations are ongoing savings.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DEM - Emergency Management**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |   |   |      |             |             |           |   |   |                          |      |     |     |     |   |  |
|-------|---|---|------|-------------|-------------|-----------|---|---|--------------------------|------|-----|-----|-----|---|--|
| DEM-1 |   | <b>DEM Administration</b>   |      |             |             |           |   |   |                          |      |     |     |     |   |  |
|       | Other Current Expenses                  |   |      | \$163,899   | \$138,899   | \$25,000  | X | X |                          |      |     |     | \$0 |   |  |
|       |   | Reduce Other Current Expenses budget for Non-Personnel Services in DEM Administration. The recommended reduction still allows the Department sufficient funds to procure its contracts in FY 2025-26.   |      |             |             |           |   |   | One-time savings.        |      |     |     |     |   |  |
| DEM-2 | 0941 Manager VI                         | 1.00  | 0.00 | \$0         | \$0         | \$0       | X |   | 1.00                     | 0.00 | \$0 | \$0 | \$0 | X |  |
|       | Mandatory Fringe Benefits               |   |      | \$0         | \$0         | \$0       | X |   |                          |      | \$0 | \$0 | \$0 | X |  |
|       | 8603 Emergency Services Coordinator III | 0.00  | 1.00 | \$0         | \$0         | \$0       | X |   | 0.00                     | 1.00 | \$0 | \$0 | \$0 | X |  |
|       | Mandatory Fringe Benefits               |   |      | \$0         | \$0         | \$0       | X |   |                          |      | \$0 | \$0 | \$0 | X |  |
|       |   | <i>Total Savings</i> \$0  |      |             |             |           |   |   | <i>Total Savings</i> \$0 |      |     |     |     |   |  |
|       |   | Downward substitute 1.00 FTE 0941 Manager VI to 1.00 FTE 8603 Emergency Services Coordinator III. The Department has submitted a Request to Fill this position as an 8603 Emergency Services Coordinator III with the Mayor's Budget Office but has kept it classified as an 0941 Manager VI in the FY 2025-26 budget. This recommendation aligns the proposed FY 2025-26 budget with the Department's intentions for the position. |      |             |             |           |   |   | Ongoing savings.         |      |     |     |     |   |  |
| DEM-3 | Attrition Savings                       |   |      | (\$315,283) | (\$352,686) | \$37,403  | X | X |                          |      |     |     |     |   |  |
|       | Mandatory Fringe Benefits               |   |      | (\$124,753) | (\$138,317) | \$13,564  | X | X |                          |      |     |     |     |   |  |
|       |   | <i>Total Savings</i> \$50,967   |      |             |             |           |   |   | <i>Total Savings</i> \$0 |      |     |     |     |   |  |
|       |   | Increase Attrition Savings in Administration to account for the anticipated delay in hiring the 8603 Emergency Services Coordinator in DEM-2, above.  |      |             |             |           |   |   | One-time savings.        |      |     |     |     |   |  |
| DEM-4 | Other Materials & Supplies              |   |      | \$102,000   | \$82,000    | \$20,000  | X | X |                          |      |     |     | \$0 |   |  |
|       |   | Reduce Materials & Supplies budget for DEM Administration.  |      |             |             |           |   |   | One-time savings.        |      |     |     |     |   |  |
| DEM-5 | Professional & Specialized Services     |   |      | \$3,000,000 | \$2,893,190 | \$106,810 | X | X |                          |      |     |     | \$0 |   |  |
|       |   | Reduce Professional & Specialized Services budget in DEM Administration to align with anticipated actual expenditures.  |      |             |             |           |   |   | One-time savings.        |      |     |     |     |   |  |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DEM - Emergency Management**

| Rec # | Account Title             | FY 2025-26   |    |            |            |          |    |    | FY 2026-27        |    |        |    |         |    |    |
|-------|---------------------------|--|----|------------|------------|----------|----|----|-------------------|----|--------|----|---------|----|----|
|       |                           | FTE  |    | Amount     |            |          |    |    | FTE               |    | Amount |    |         |    |    |
|       |                           | From   | To | From       | To         | Savings  | GF | 1T | From              | To | From   | To | Savings | GF | 1T |
| DEM-6 |                           | DEM Emergency Services   |    |            |            |          |    |    |                   |    |        |    |         |    |    |
|       | Attrition Savings         |  |    | (\$74,845) | (\$85,766) | \$10,921 | X  | X  |                   |    |        |    | \$0     |    |    |
|       | Mandatory Fringe Benefits |  |    | (\$29,994) | (\$33,812) | \$3,818  | X  | X  |                   |    |        |    | \$0     |    |    |
|       |                           | Total Savings \$14,739   |    |            |            |          |    |    | Total Savings \$0 |    |        |    |         |    |    |
|       |                           | Increase Attrition Savings in Emergency Services due to anticipated hiring timeline for a vacant position. |    |            |            |          |    |    | One-time savings. |    |        |    |         |    |    |

| FY 2025-26                   |                  |            |                  |
|------------------------------|------------------|------------|------------------|
| Total Recommended Reductions |                  |            |                  |
|                              | One-Time         | Ongoing    | Total            |
| General Fund                 | \$217,516        | \$0        | \$217,516        |
| Non-General Fund             | \$0              | \$0        | \$0              |
| <b>Total</b>                 | <b>\$217,516</b> | <b>\$0</b> | <b>\$217,516</b> |

| FY 2026-27                   |            |            |            |
|------------------------------|------------|------------|------------|
| Total Recommended Reductions |            |            |            |
|                              | One-Time   | Ongoing    | Total      |
| General Fund                 | \$0        | \$0        | \$0        |
| Non-General Fund             | \$0        | \$0        | \$0        |
| <b>Total</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DEM - Emergency Management**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Policy Recommendations**

|       |                           |  |      |           |           |             |   |  |                                |      |           |     |           |   |  |
|-------|---------------------------|--|------|-----------|-----------|-------------|---|--|--------------------------------|------|-----------|-----|-----------|---|--|
| DEM-7 |                           | <b>DEM Emergency Services</b>  |      |           |           |             |   |  |                                |      |           |     |           |   |  |
|       | 0922 Manager I            | 0.80   | 0.00 | \$138,070 | \$0       | \$138,070   | X |  | 1.00                           | 0.00 | \$180,342 | \$0 | \$180,342 | X |  |
|       | Mandatory Fringe Benefits |  |      | \$52,856  | \$0       | \$52,856    | X |  |                                |      | \$70,571  | \$0 | \$70,571  | X |  |
|       | 0922 Manager I            | 0.80   | 0.00 | \$138,070 | \$0       | \$138,070   | X |  | 1.00                           | 0.00 | \$180,342 | \$0 | \$180,342 | X |  |
|       | Mandatory Fringe Benefits |  |      | \$52,856  | \$0       | \$52,856    | X |  |                                |      | \$70,571  | \$0 | \$70,571  | X |  |
|       | 0922 Manager I            | 0.80   | 0.00 | \$138,070 | \$0       | \$138,070   | X |  | 1.00                           | 0.00 | \$180,342 | \$0 | \$180,342 | X |  |
|       | Mandatory Fringe Benefits |  |      | \$52,856  | \$0       | \$52,856    | X |  |                                |      | \$70,571  | \$0 | \$70,571  | X |  |
|       | Temporary Salaries        |  |      | \$0       | \$572,778 | (\$572,778) | X |  |                                |      | \$0       | \$0 | \$0       | X |  |
|       |                           | <i>Total Savings \$0</i>   |      |           |           |             |   |  | <i>Total Savings \$752,739</i> |      |           |     |           |   |  |
|       |                           | <p>Deny 2.40 FTE new 0922 Manager I positions in Coordinated Street Response and add the cost of these positions back into Emergency Services's temporary salaries budget. This recommendation would not result in any General Fund savings in FY 2025-26 but would eliminate 2.40 FTE new 0922 Manager Is from DEM's proposed FY 2025-26 budget. These positions are proposed to manage the street teams under the Mayor's Neighborhood Street Teams (NST) initiative as "team conductors." According to the Department, when the NST initiative was launched in March 2025, they reassigned 3.00 FTE 2593 Health Program Coordinator IIIs to act as 0922 Manager I NST Team Conductors. The proposed policy recommendation would keep the positions filled in their capacity as NST Team Conductors, but would not create any new FTEs in DEM's budget and would shift the funding to DEM's temporary salaries budget for FY 2025-26. This recommendation would allow the Department to continue to pay for these positions using temporary salaries during FY 2025-26 and re-evaluate the need for new positions during the next budget cycle. The Department agrees with this proposed policy recommendation.</p> <p>The Board of Supervisors could also choose to a) delete the 2.40 FTE 0922 Manager Is in Coordinated Street Response and not add the cost back in temporary salaries, effectively denying the NST Team Conductor positions, or b) approve the addition of 2.40 FTE 0922 Manager Is in DEM's FY 2025-26 budget. The new Neighborhood Street Teams model reorganizes the nine previous street outreach teams (including SCRT, HSOC, SORT, and HOT) across the City into five neighborhood teams plus one City-wide team. The six teams will be comprised of up to 15 dedicated staff across DEM, DPH, HSH, Fire, as well as from several contractors. All of these proposed new manager-level FTEs are in addition to the existing manager-level FTEs dedicated to street conditions at DEM. The Budget and Legislative Analyst considers this to be a policy decision for the Board of Supervisors.</p> |      |           |           |             |   |  | Ongoing savings.               |      |           |     |           |   |  |

GF = General Fund

1T = One Time

Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget

DEM - Emergency Management

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

| 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   |

| FY 2026-27                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Policy Recommendations |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$752,739 | \$752,739 |
| Non-General Fund             | \$0      | \$0       | \$0       |
| Total                        | \$0      | \$752,739 | \$752,739 |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DEM - Emergency Management**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Reserve Recommendations**

|       |                    |   |  |              |              |             |   |   |  |  |  |  |     |  |  |
|-------|--------------------|---|--|--------------|--------------|-------------|---|---|--|--|--|--|-----|--|--|
| DEM-8 |                    | <b>DEM Administration</b>   |  |              |              |             |   |   |  |  |  |  |     |  |  |
|       | GF-Social Services |   |  | \$20,700,000 | \$10,800,000 | \$9,900,000 | X | X |  |  |  |  | \$0 |  |  |
|       |                    | <p>Place \$9,900,000 in work order funds from DEM to HSA for street ambassadors on reserve. In FY 2025-26, the Mayor's Proposed Budget moves the City's Street Ambassador programs from OEWD to DEM with the goal of consolidating all street ambassador programs under DEM's management. However, according to DEM staff, DEM does not have the administrative capacity to manage the ambassador contracts and associated invoicing internally. Therefore, DEM is proposing to have HSA hold and execute the ambassador contracts via work order. The total amount of the work order in FY 2025-26 is \$20,700,000.</p> <p>There are three OEWD contracts for ambassador services that expire at the end of FY 2024-25, and DEM is negotiating six-month agreements with the three organizations to begin July 1, 2025 under Chapter 21B of the City's Administrative Code. Those three organizations are the North of Market/Tenderloin Community Benefit Corporation, Ahsing Solutions, and Urban Alchemy. According to DEM staff, these six-month agreements are to avoid a break in service of existing community ambassador programs. As of June 17, 2025, the agreements are still being negotiated, but DEM staff report that the total amount of the three agreements is \$10,800,000.</p> <p>In FY 2025-26, DEM intends to initiate a competitive procurement process for longer term community ambassador contracts by issuing a Request for Proposals. We recommend placing the remaining \$9,900,000 work order on Budget and Finance Committee reserve until DEM has completed a significant portion of the competitive procurement process and can report to the Budget and Finance Committee on the Department's longer-term plans for the ambassador contracts. This recommendation aligns with a corresponding reserve recommendation in HSA.</p> |  |              |              |             |   |   |  |  |  |  |     |  |  |

One-time savings.

Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget

DEM - Emergency Management

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

| FY 2025-26                    |             |         |             |
|-------------------------------|-------------|---------|-------------|
| Total Reserve Recommendations |             |         |             |
|                               | One-Time    | Ongoing | Total       |
| General Fund                  | \$9,900,000 | \$0     | \$9,900,000 |
| Non-General Fund              | \$0         | \$0     | \$0         |
| Total                         | \$9,900,000 | \$0     | \$9,900,000 |

| FY 2026-27                    |          |         |       |
|-------------------------------|----------|---------|-------|
| Total Reserve Recommendations |          |         |       |
|                               | One-Time | Ongoing | Total |
| General Fund                  | \$0      | \$0     | \$0   |
| Non-General Fund              | \$0      | \$0     | \$0   |
| Total                         | \$0      | \$0     | \$0   |

**DEM - Emergency Management**

| <b>Purchase Order Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>                     | <b>Project</b> | <b>Balance</b>  |
|------------------------------|-------------|------------------|-------------|-----------------|---------------------------------|----------------|-----------------|
| 0000437304                   | 2020        | 267659           | 10000       | 000003722       | Rocket Restrooms & Fencing, Inc | 10033788       | \$70            |
| 0000437304                   | 2020        | 267659           | 10000       | 000003722       | Rocket Restrooms & Fencing, Inc | 10033788       | \$70            |
| 0000437304                   | 2020        | 267659           | 10000       | 000003722       | Rocket Restrooms & Fencing, Inc | 10033788       | \$93            |
| 0000437304                   | 2020        | 267659           | 10000       | 000003722       | Rocket Restrooms & Fencing, Inc | 10033788       | \$93            |
| 0000437304                   | 2020        | 267659           | 10000       | 000003722       | Rocket Restrooms & Fencing, Inc | 10033788       | \$93            |
| 0000437304                   | 2020        | 267659           | 10000       | 000003722       | Rocket Restrooms & Fencing, Inc | 10033788       | \$109           |
| 0000688712                   | 2023        | 229985           | 10020       | 000004649       | Pacful Inc.                     | 10036565       | \$83,183        |
| 0000688712                   | 2023        | 229985           | 10020       | 000004649       | Pacful Inc.                     | 10036565       | \$173           |
| 0000688712                   | 2023        | 229985           | 10020       | 000004649       | Pacful Inc.                     | 10036565       | \$2,391         |
| <b>Total</b>                 |             |                  |             |                 |                                 |                | <b>\$86,274</b> |



**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$742,650,158 budget for FY 2025-26, as proposed by the Mayor, is \$103,673,583 or 12.2% less than the original FY 2024-25 budget of \$846,323,741.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 254.67 FTEs, which are 1.96 FTEs less than the 256.63 FTEs in the original FY 2024-25 budget. This represents a 0.8% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$463,486,544 in FY 2025-26 are \$66,999,964 or 12.6% less than FY 2024-25 revenues of \$530,486,508.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$760,342,473 budget for FY 2026-27, as proposed by the Mayor, is \$17,692,315 or 2.4% more than the Mayor's proposed FY 2025-26 budget of \$742,650,158.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 253.95 FTEs, which are 0.72 FTEs less than the 254.67 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$484,672,531 in FY 2026-27 are \$21,185,987 or 4.6% more than FY 2025-26 estimated revenues of \$463,486,544.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** **HSH – HOMELESSNESS AND SUPPORTIVE HOUSING**

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

|                                     | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Homelessness and Supportive Housing | 667,830,310                  | 672,019,804                  | 713,292,581                  | 846,323,741                  | 742,650,158                    |
| FTE Count                           | 217.21                       | 228.69                       | 247.13                       | 256.63                       | 254.67                         |

The Department’s budget increased by \$74,819,848 or 11.2% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 37.46 or 17.2% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$103,673,583 largely due to the transfer of the Local Operating Subsidy Program (LOSP) to the Mayor’s Office of Housing and Community Development, and the loss of one-time Our City, Our Home Fund expenditures.

The Mayor’s proposed FY 2025-26 budget does not include any layoffs, but does include the deletion of 20 vacant positions. Additionally, the Mayor’s proposed FY 2025-26 budget transfers 11 filled positions to the Department of Public Health.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$17,692,315 largely due to an increase in Our City, Our Home funds budgeted to support the Mayor’s interim housing expansion plan.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** **HSH – HOMELESSNESS AND SUPPORTIVE HOUSING**

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$3,503,026 in FY 2025-26. Of the \$3,503,026 in recommended reductions, \$2,823,381 are ongoing savings and \$679,645 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$1,821,338, for total General Fund savings of \$4,000,983.

Our reserve recommendations total \$6,861,866 in FY 2025-26, all of which are one-time and are General Fund monies.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$2,606,123 in FY 2026-27, all of which are ongoing. These reductions would still allow an increase of \$15,086,192 or 2.0% in the Department’s FY 2026-27 budget.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSH - Homelessness and Supportive Housing**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    | Savings | GF | 1T | FTE        |    | Amount |    | Savings | GF | 1T |
|       |               | From       | To | From   | To |         |    |    | From       | To | From   | To |         |    |    |

**Fiscal Recommendations**

|       |                                    |  |      |               |             |             |   |   |                  |      |               |             |             |   |  |
|-------|------------------------------------|--|------|---------------|-------------|-------------|---|---|------------------|------|---------------|-------------|-------------|---|--|
| HOM-1 |                                    | <b>HOM Programs</b>  |      |               |             |             |   |   |                  |      |               |             |             |   |  |
|       | Prof & Specialized Svcs            |  |      | \$6,658,758   | \$5,158,758 | \$1,500,000 | X |   |                  |      | \$7,824,691   | \$6,324,691 | \$1,500,000 | X |  |
|       |                                    | Reduce Professional and Specialized Services budget to reflect historic underspending for Outreach and Prevention. The Department is projected to have a balance of over \$2 million in this account for FY 2024-25; these excess funds have historically been carried forward, leaving more than sufficient funds in FY 2025-26.  |      |               |             |             |   |   | Ongoing savings  |      |               |             |             |   |  |
| HOM-2 | Community Based Org Svcs           |  |      | \$3,498,627   | \$3,348,627 | \$150,000   | X | X |                  |      |               |             | \$0         |   |  |
|       |                                    | Reduce Community Based Org Svcs budget to reflect historic spending levels. The Department has carried forward funds in this account in each of the past two years. This reduction will allow for sufficient funds for FY 2025-26 with no service impact.  |      |               |             |             |   |   | One-time savings |      |               |             |             |   |  |
| HOM-3 | Community Based Org Svcs           |  |      | \$2,118,580   | \$1,588,935 | \$529,645   | X | X |                  |      |               |             | \$0         |   |  |
|       |                                    | Reduce Community Based Org Svcs budget for Mayor's proposed Journey Home initiative. These funds will support a new service provider. The Department has not yet prepared the Request for Proposals, a process which can take up to six months for execution. This reduction will allow for sufficient funds for this contract, for a realistic period of operation in FY 2025-26.   |      |               |             |             |   |   | One-time savings |      |               |             |             |   |  |
| HOM-4 | 0932 Manager IV                    | 0.80   | 0.00 | \$171,549     | \$0         | \$171,549   |   |   | 1.00             | 0.00 | \$224,071     | \$0         | \$224,071   |   |  |
|       | Mandatory Fringe Benefits          |  |      | \$60,448      | \$0         | \$60,448    |   |   |                  |      | \$78,251      | \$0         | \$78,251    |   |  |
|       |                                    |  |      | Total Savings | \$231,997   |             |   |   |                  |      | Total Savings | \$302,322   |             |   |  |
|       |                                    | Deny proposed new 0.8 FTE 0932 Manager IV. According to the Department, "this position is designed to respond effectively to urgent directives from the Mayor's Office." The Department currently has 37 management positions in the 0900 job classification series. There is not sufficient justification for an additional manager, particularly one that is effectively providing direct support to the Mayor's Office, rather than leading the department's work to provide its core services. |      |               |             |             |   |   | Ongoing savings  |      |               |             |             |   |  |
| HOM-5 | 1823 Senior Administrative Analyst | 0.80   | 0.00 | \$118,976     | \$0         | \$118,976   |   |   | 1.00             | 0.00 | \$155,402     | \$0         | \$155,402   |   |  |
|       | Mandatory Fringe Benefits          |  |      | \$43,441      | \$0         | \$43,441    |   |   |                  |      | \$57,855      | \$0         | \$57,855    |   |  |
|       | 1823 Senior Administrative Analyst | 0.80   | 0.00 | \$118,976     | \$0         | \$118,976   |   |   | 1.00             | 0.00 | \$155,402     | \$0         | \$155,402   |   |  |
|       | Mandatory Fringe Benefits          |  |      | \$43,441      | \$0         | \$43,441    |   |   |                  |      | \$57,855      | \$0         | \$57,855    |   |  |
|       |                                    |  |      | Total Savings | \$324,834   |             |   |   |                  |      | Total Savings | \$426,514   |             |   |  |
|       |                                    | Deny two proposed new 0.8 FTE 1823 Senior Administrative Analysts. The Department has 47 positions in this job classification, five of which are currently vacant. There is not sufficient justification for these positions.  |      |               |             |             |   |   | Ongoing savings  |      |               |             |             |   |  |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSH - Homelessness and Supportive Housing**

| Rec # | Account Title                      | FY 2025-26   |      |               |           |           |    |    | FY 2026-27   |      |               |           |           |    |    |
|-------|------------------------------------|--|------|---------------|-----------|-----------|----|----|--|------|---------------|-----------|-----------|----|----|
|       |                                    | FTE  |      | Amount        |           | Savings   | GF | 1T | FTE  |      | Amount        |           | Savings   | GF | 1T |
|       |                                    | From   | To   | From          | To        |           |    |    | From   | To   | From          | To        |           |    |    |
| HOM-6 | 7334 Stationary Engineer           | 0.80   | 0.00 | \$103,164     | \$0       | \$103,164 |    |    | 1.00   | 1.00 | \$137,748     | \$137,748 | \$0       |    |    |
|       | Mandatory Fringe Benefits          |  |      | \$42,133      | \$0       | \$42,133  |    |    |  |      | \$56,305      | \$56,305  | \$0       |    |    |
|       | 7334 Stationary Engineer           | 0.08   | 0.00 | \$103,164     | \$0       | \$103,164 |    |    | 1.00   | 1.00 | \$137,748     | \$137,748 | \$0       |    |    |
|       | Mandatory Fringe Benefits          |  |      | \$42,133      | \$0       | \$42,133  |    |    |  |      | \$56,305      | \$56,305  | \$0       |    |    |
|       |                                    |  |      | Total Savings | \$290,594 |           |    |    |  |      | Total Savings | \$0       |           |    |    |
|       |                                    | Deny two proposed new 0.8 FTE 7334 Stationary Engineers in FY 2025-26, and approve two new proposed 1.00 FTE 7334 Stationary Engineers in FY 2026-27. The Department is requesting these positions to support the Mayor's proposed Interim Housing Expansion. These positions would provide facilities support for new shelter sites that have not yet been identified. In addition, the Department currently has a vacancy in this job class. |      |               |           |           |    |    | One-time savings. Approve 2.00 FTE new proposed 7334 Stationary Engineers in FY 2026-27 to support the new shelter sites as part of the Mayor's proposed Interim Housing Expansion.        |      |               |           |           |    |    |
| HOM-7 | 7524 Institution Utility Worker    | 0.80   | 0.00 | \$62,994      | \$0       | \$62,994  |    |    | 1.00   | 1.00 | \$82,280      | \$82,280  | \$0       |    |    |
|       | Mandatory Fringe Benefits          |  |      | \$31,402      | \$0       | \$31,402  |    |    |  |      | \$42,250      | \$42,250  | \$0       |    |    |
|       | 7524 Institution Utility Worker    | 0.80   | 0.00 | \$62,994      | \$0       | \$62,994  |    |    | 1.00   | 1.00 | \$82,280      | \$82,280  | \$0       |    |    |
|       | Mandatory Fringe Benefits          |  |      | \$31,402      | \$0       | \$31,402  |    |    |  |      | \$42,250      | \$42,250  | \$0       |    |    |
|       |                                    |  |      | Total Savings | \$188,792 |           |    |    |  |      | Total Savings | \$0       |           |    |    |
|       |                                    | Deny two proposed new 0.8 FTE 7524 Institution Utility Workers in FY 2025-26, and approve two new 1.00 FTE 7524 Institution Utility Workers in FY 2026-27. The Department is requesting these positions to support the Mayor's proposed Interim Housing Expansion. These positions would provide facilities support for new shelter sites that have not yet been identified.   |      |               |           |           |    |    | One-time savings. Approve 2.00 FTE new proposed 7524 Institution Utility Workers in FY 2026-27 to support the new shelter sites as part of the Mayor's proposed Interim Housing Expansion. |      |               |           |           |    |    |
| HOM-8 | 1823 Senior Administrative Analyst | 0.80   | 0.00 | \$118,976     | \$0       | \$118,976 |    |    | 1.00   | 0.00 | \$155,402     | \$0       | \$155,402 |    |    |
|       | Mandatory Fringe Benefits          |  |      | \$43,441      | \$0       | \$43,441  |    |    |  |      | \$57,855      | \$0.00    | \$57,855  |    |    |
|       |                                    |  |      | Total Savings | \$162,417 |           |    |    |  |      | Total Savings | \$213,257 |           |    |    |
|       |                                    | Deny proposed new 0.8 FTE 1823 Senior Administrative Analyst. The Department is requesting this position to support additional procurement and contract management work related to new funding in the proposed FY 2025-26 Budget. Of the Department's 18 vacant positions, 5 are in this job classification, including in the Contracts Division.  |      |               |           |           |    |    | Ongoing savings  |      |               |           |           |    |    |
|       |                                    |  |      |               |           |           |    |    |  |      |               |           |           |    |    |
|       |                                    |  |      |               |           |           |    |    |  |      |               |           |           |    |    |
| HOM-9 | 1634 Principal Account Clerk       | 0.80   | 0.00 | \$88,587      | \$0       | \$88,587  |    |    | 1.00   | 0.00 | \$115,709     | \$0       | \$115,709 |    |    |
|       | Mandatory Fringe Benefits          |  |      | \$36,160      | \$0       | \$36,160  |    |    |  |      | \$48,321      | \$0       | \$48,321  |    |    |
|       |                                    |  |      | Total Savings | \$124,747 |           |    |    |  |      | Total Savings | \$164,030 |           |    |    |
|       |                                    | Deny proposed new 0.8 FTE 1634 Principal Account Clerk. This position is being proposed to support the Mayor's proposed shelter expansion. The sites and plans for this have yet to be defined. There is not sufficient justification for this position.   |      |               |           |           |    |    | Ongoing savings  |      |               |           |           |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSH - Homelessness and Supportive Housing**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    | Savings | GF | 1T | FTE        |    | Amount |    | Savings | GF | 1T |
|       |               | From       | To | From   | To |         |    |    | From       | To | From   | To |         |    |    |

| FY 2025-26                   |           |             |             |
|------------------------------|-----------|-------------|-------------|
| Total Recommended Reductions |           |             |             |
|                              | One-Time  | Ongoing     | Total       |
| General Fund                 | \$679,645 | \$1,500,000 | \$2,179,645 |
| Non-General Fund             | \$0       | \$1,323,381 | \$1,323,381 |
| Total                        | \$679,645 | \$2,823,381 | \$3,503,026 |

| FY 2026-27                   |          |             |             |
|------------------------------|----------|-------------|-------------|
| Total Recommended Reductions |          |             |             |
|                              | One-Time | Ongoing     | Total       |
| General Fund                 | \$0      | \$1,500,000 | \$1,500,000 |
| Non-General Fund             | \$0      | \$1,106,123 | \$1,106,123 |
| Total                        | \$0      | \$2,606,123 | \$2,606,123 |

**Reserve Recommendations**

| HOM-10 |   | HOM Programs |               |             |             |   |   |                   |  |               |     |  |     |  |  |
|--------|---|--------------|---------------|-------------|-------------|---|---|-------------------|--|---------------|-----|--|-----|--|--|
|        | Programmatic Projects   |              | \$6,861,866   | \$0         | \$6,861,866 | X | X |                   |  |               |     |  | \$0 |  |  |
|        |   |              | Total Savings | \$6,861,866 |             |   |   |                   |  | Total Savings | \$0 |  |     |  |  |
|        | Place \$6.86M in Programmatic Projects budget on reserve. These funds are being requested to support the Mayor's proposed Interim Housing Expansion. As of June 12, the plans for these funds are "TBD". Given the challenges the City will face in identifying locations for these additional beds, the Board could consider placing half of the proposed budget on Reserve to ensure adequate oversight of project execution. |              |               |             |             |   |   | One-time savings. |  |               |     |  |     |  |  |

| FY 2025-26                    |             |         |             |
|-------------------------------|-------------|---------|-------------|
| Total Reserve Recommendations |             |         |             |
|                               | One-Time    | Ongoing | Total       |
| General Fund                  | \$6,861,866 | \$0     | \$6,861,866 |
| Non-General Fund              | \$0         | \$0     | \$0         |
| Total                         | \$6,861,866 | \$0     | \$6,861,866 |

| FY 2026-27                    |          |         |       |
|-------------------------------|----------|---------|-------|
| Total Reserve Recommendations |          |         |       |
|                               | One-Time | Ongoing | Total |
| General Fund                  | \$0      | \$0     | \$0   |
| Non-General Fund              | \$0      | \$0     | \$0   |
| Total                         | \$0      | \$0     | \$0   |

**HSH - Homelessness and Supportive Services**

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                                | Project  | Balance  |
|-----------------------|------|-----------|-------|-----------|-------------------------------------|----------|----------|
| 519582                | 2021 | 203646    | 10000 | 000002009 | FLOORCRAFT                          | 10026740 | \$38     |
| 519582                | 2021 | 203646    | 10000 | 000002009 | FLOORCRAFT                          | 10026740 | \$225    |
| 519582                | 2021 | 203646    | 10000 | 000002009 | FLOORCRAFT                          | 10026740 | \$83     |
| 519582                | 2021 | 203646    | 10000 | 000002009 | FLOORCRAFT                          | 10026740 | \$165    |
| 519582                | 2021 | 203646    | 10000 | 000002009 | FLOORCRAFT                          | 10026740 | \$601    |
| 519582                | 2021 | 203646    | 10000 | 000002009 | FLOORCRAFT                          | 10026740 | \$90     |
| 591733                | 2022 | 203646    | 10000 | 000003899 | POLR ELECTRIC INC                   | 10026740 | \$688    |
| 591733                | 2022 | 203646    | 10000 | 000003899 | POLR ELECTRIC INC                   | 10026740 | \$98     |
| 591733                | 2022 | 203646    | 10000 | 000003899 | POLR ELECTRIC INC                   | 10026740 | \$707    |
| 592160                | 2022 | 203646    | 10020 | 000000830 | WESTERN ALLIED MECHANICAL INC       | 10031196 | \$652    |
| 671573                | 2022 | 203645    | 10000 | 000002425 | BI-RITE CATERING LLC                | 10026736 | \$30     |
| 671573                | 2022 | 203645    | 10000 | 000002425 | BI-RITE CATERING LLC                | 10026736 | \$55     |
| 671573                | 2022 | 203645    | 10000 | 000002425 | BI-RITE CATERING LLC                | 10026736 | \$45     |
| 671573                | 2022 | 203645    | 10000 | 000002425 | BI-RITE CATERING LLC                | 10026736 | \$40     |
| 671573                | 2022 | 203645    | 10000 | 000002425 | BI-RITE CATERING LLC                | 10026736 | \$9      |
| 687484                | 2023 | 203646    | 10000 | 000002483 | AYOOB & PEERY PLUMBING CO INC       | 10037475 | \$309    |
| 690835                | 2023 | 203645    | 10000 | 000001661 | LANGUAGELINE SOLUTIONS              | 10026736 | \$643    |
| 692231                | 2023 | 203646    | 10020 | 000004340 | COVA HOTEL                          | 10031196 | \$20,839 |
| 698183                | 2023 | 203646    | 10000 | 000000955 | THEISEN GLASS CO                    | 10037475 | \$644    |
| 698183                | 2023 | 203646    | 10000 | 000000955 | THEISEN GLASS CO                    | 10037475 | \$306    |
| 698183                | 2023 | 203646    | 10000 | 000000955 | THEISEN GLASS CO                    | 10037475 | \$27     |
| 703909                | 2023 | 203646    | 10020 | 000001508 | MICROBIZ SECURITY CO INC            | 10031196 | \$340    |
| 705717                | 2023 | 203646    | 10020 | 000000322 | KONE INC                            | 10031196 | \$3,094  |
| 707276                | 2023 | 203646    | 10020 | 000001508 | MICROBIZ SECURITY CO INC            | 10031196 | \$723    |
| 713281                | 2023 | 203646    | 10020 | 000000322 | KONE INC                            | 10031196 | \$9,296  |
| 715696                | 2023 | 203646    | 10000 | 000001508 | MICROBIZ SECURITY CO INC            | 10037475 | \$114    |
| 718140                | 2023 | 203646    | 10020 | 000002483 | AYOOB & PEERY PLUMBING CO INC       | 10031196 | \$800    |
| 720637                | 2023 | 203645    | 10000 | 000004244 | Proper Food                         | 10026736 | \$3      |
| 720637                | 2023 | 203645    | 10000 | 000004244 | Proper Food                         | 10026736 | \$13     |
| 722000                | 2023 | 203645    | 10000 | 000001508 | MICROBIZ SECURITY CO INC            | 10026736 | \$1,586  |
| 732849                | 2023 | 203646    | 10000 | 000000301 | WESTERN ROOFING SERVICE             | 10037475 | \$171    |
| 737545                | 2023 | 203646    | 10020 | 000001484 | MONKEY BRAINS                       | 10031196 | \$1,500  |
| 737622                | 2023 | 203646    | 10000 | 000002483 | AYOOB & PEERY PLUMBING CO INC       | 10037475 | \$392    |
| 737622                | 2023 | 203646    | 10020 | 000002483 | AYOOB & PEERY PLUMBING CO INC       | 10031196 | \$157    |
| 738106                | 2023 | 203646    | 10020 | 000003899 | POLR ELECTRIC INC                   | 10031196 | \$4,000  |
| 738106                | 2023 | 203646    | 10020 | 000003899 | POLR ELECTRIC INC                   | 10031196 | \$500    |
| 738211                | 2023 | 203646    | 10000 | 000004518 | Central Refrigeration Company Inc.  | 10037475 | \$1,500  |
| 738211                | 2023 | 203646    | 10020 | 000004518 | Central Refrigeration Company Inc.  | 10031196 | \$1,875  |
| 738211                | 2023 | 203646    | 10020 | 000004518 | Central Refrigeration Company Inc.  | 10031196 | \$3,125  |
| 738308                | 2023 | 203646    | 10000 | 000000955 | THEISEN GLASS CO                    | 10037475 | \$250    |
| 738308                | 2023 | 203646    | 10020 | 000000955 | THEISEN GLASS CO                    | 10031196 | \$2,804  |
| 738308                | 2023 | 203645    | 10020 | 000000955 | THEISEN GLASS CO                    | 10030964 | \$3,000  |
| 738308                | 2023 | 203646    | 10020 | 000000955 | THEISEN GLASS CO                    | 10031196 | \$1,177  |
| 738308                | 2023 | 203645    | 10020 | 000000955 | THEISEN GLASS CO                    | 10030964 | \$2,000  |
| 738772                | 2023 | 203646    | 10020 | 000002597 | ALAMEDA ELECTRICAL DISTRIBUTORS INC | 10031196 | \$1,853  |
| 741083                | 2023 | 203646    | 10000 | 000001240 | RECOLOGY SUNSET SCAVENGER COMPANY   | 10037475 | \$799    |
| 741083                | 2023 | 203646    | 10000 | 000001240 | RECOLOGY SUNSET SCAVENGER COMPANY   | 10037475 | \$211    |
| 741083                | 2023 | 203645    | 10000 | 000001240 | RECOLOGY SUNSET SCAVENGER COMPANY   | 10026736 | \$100    |
| 741083                | 2023 | 203646    | 10020 | 000001240 | RECOLOGY SUNSET SCAVENGER COMPANY   | 10031196 | \$2,133  |
| 742441                | 2023 | 203646    | 10020 | 000000322 | KONE INC                            | 10031196 | \$1,610  |
| 743762                | 2023 | 203645    | 10000 | 000002607 | AGURTO CORPORATION DBA PESTEC       | 10026736 | \$742    |
| 743762                | 2023 | 203645    | 10000 | 000002607 | AGURTO CORPORATION DBA PESTEC       | 10026736 | \$2,353  |

**HSH - Homelessness and Supportive Services**

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                                     | Project  | Balance            |
|-----------------------|------|-----------|-------|-----------|--|----------|--------------------|
| 743762                | 2023 | 203645    | 10000 | 000002607 | AGURTO CORPORATION DBA PESTEC            | 10026736 | \$320              |
| 743762                | 2023 | 203645    | 10000 | 000002607 | AGURTO CORPORATION DBA PESTEC            | 10026736 | \$72               |
| 743764                | 2023 | 203646    | 10000 | 000002607 | AGURTO CORPORATION DBA PESTEC            | 10037475 | \$1,147            |
| 743766                | 2023 | 203646    | 10020 | 000002607 | AGURTO CORPORATION DBA PESTEC            | 10031196 | \$403              |
| 744261                | 2023 | 203646    | 10020 | 000002607 | AGURTO CORPORATION DBA PESTEC            | 10031196 | \$2,210            |
| 754208                | 2023 | 203646    | 10000 | 000001263 | R & H WHOLESALE SUPPLY INC               | 10037475 | \$2,500            |
| 754208                | 2023 | 203646    | 10020 | 000001263 | R & H WHOLESALE SUPPLY INC               | 10031196 | \$1,500            |
| 756279                | 2023 | 203646    | 10020 | 000002240 | CONARD HOUSE INC                         | 10033398 | \$29               |
| 759223                | 2023 | 203646    | 10000 | 000000343 | A1 PROTECTIVE SERVICES INC               | 10037475 | \$5,000            |
| 760769                | 2023 | 203646    | 10020 | 000002295 | CHINATOWN COMMUNITY DEVELOPMENT C        | 10033398 | \$93               |
| 761177                | 2023 | 203646    | 10000 | 000001243 | REALITY HOUSE WEST, INC                  | 10034971 | \$440              |
| 767530                | 2023 | 203646    | 10000 | 000001010 | SWORDS TO PLOWSHARES-VETERANS RIGH       | 10034971 | \$1                |
| 767777                | 2023 | 203646    | 10020 | 000002240 | CONARD HOUSE INC                         | 10033398 | \$62               |
| 768826                | 2023 | 203646    | 10000 | 000004077 | ABODE SERVICES                           | 10034971 | \$21,886           |
| 778412                | 2023 | 203646    | 10020 | 000001508 | MICROBIZ SECURITY CO INC                 | 10031196 | \$181              |
| 778412                | 2023 | 203646    | 10020 | 000001508 | MICROBIZ SECURITY CO INC                 | 10031196 | \$510              |
| 778412                | 2023 | 203646    | 10020 | 000001508 | MICROBIZ SECURITY CO INC                 | 10031196 | \$7                |
| 778518                | 2023 | 203646    | 10000 | 000001129 | SECURE TRANSPORTATION COMPANY INC        | 10037475 | \$55,441           |
| 779141                | 2023 | 203645    | 10000 | 000001508 | MICROBIZ SECURITY CO INC                 | 10026736 | \$595              |
| 781005                | 2023 | 203646    | 10000 | 000004760 | LA MEDITERRANEE II INC                   | 10026740 | \$190              |
| 781005                | 2023 | 203646    | 10000 | 000004760 | LA MEDITERRANEE II INC                   | 10026740 | \$114              |
| 781005                | 2023 | 203646    | 10000 | 000004760 | LA MEDITERRANEE II INC                   | 10026740 | \$30               |
| 781005                | 2023 | 203646    | 10000 | 000004760 | LA MEDITERRANEE II INC                   | 10026740 | \$81               |
| 781005                | 2023 | 203646    | 10000 | 000004760 | LA MEDITERRANEE II INC                   | 10026740 | \$25               |
| 781005                | 2023 | 203646    | 10000 | 000004760 | LA MEDITERRANEE II INC                   | 10026740 | \$299              |
| 781005                | 2023 | 203646    | 10000 | 000004760 | LA MEDITERRANEE II INC                   | 10026740 | \$76               |
| 781005                | 2023 | 203646    | 10000 | 000004760 | LA MEDITERRANEE II INC                   | 10026740 | \$81               |
| 788560                | 2023 | 203646    | 10020 | 000002056 | EPISCOPAL COMMUNITY SVCS OF S F INC      | 10031196 | \$97,820           |
| 788862                | 2023 | 203646    | 10000 | 000002056 | EPISCOPAL COMMUNITY SVCS OF S F INC      | 10037475 | \$90,405           |
| 790776                | 2023 | 203646    | 10020 | 000002056 | EPISCOPAL COMMUNITY SVCS OF S F INC      | 10038978 | \$184,461          |
| 756865                | 2023 | 203646    | 10020 | 12776     | PROVIDENCE FOUNDATION OF SAN FRANCIS     | 10031196 | \$379,395          |
| 793696                | 2024 | 203646    | 10000 | 22403     | CONARD HOUSE INC                         | 10034971 | \$86,665           |
| 796566                | 2024 | 203646    | 10000 | 24522     | BAYVIEW HUNTERS PT FNDTN FOR COMM II     | 10034971 | \$36,565           |
| 810855                | 2024 | 203646    | 10020 | 42499     | Darlene Mathews Inc                      | 10038978 | \$6,452            |
| 811448                | 2024 | 203646    | 10000 | 11181     | FIVE KEYS SCHOOLS AND PROGRAMS           | 10037475 | \$87,768           |
| 821420                | 2024 | 203646    | 10020 | 22483     | COMMUNITY FORWARD SF                     | 10038978 | \$0                |
| 823735                | 2024 | 203646    | 10020 | 47960     | Transgender, Gender Variant, Intersex Ju | 10038978 | \$7,203            |
| 823783                | 2024 | 203646    | 10020 | 38218     | San Francisco Community Health Center    | 10038978 | \$481,207          |
| 846676                | 2024 | 203646    | 10000 | 10109     | SWORDS TO PLOWSHARES-VETERANS RIGH       | 10034971 | \$0                |
| 873572                | 2024 | 203646    | 10020 | 43782     | WeHOPE                                   | 10031196 | \$118,721          |
| 905506                | 2025 | 203646    | 10020 | 11181     | FIVE KEYS SCHOOLS AND PROGRAMS           | 10031196 | \$76,867           |
| <b>Total</b>          |      |           |       |           |  |          | <b>\$1,821,338</b> |



**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$83,633,648 budget for FY 2025-26, as proposed by the Mayor, is \$56,989,417 or 40.5 % less than the original FY 2024-25 budget of \$140,623,065.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 103.69 FTEs, which are 11.41 FTEs less than the 115.10 FTEs in the original FY 2024-25 budget. This represents a 9.9% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$31,251,830 in FY 2025-26 are \$11,671,919 or 27.2% less than FY 2024-25 revenues of \$42,923,749.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$86,344,715 budget for FY 2026-27, as proposed by the Mayor, is \$2,711,067 or 3.2% more than the Mayor's proposed FY 2025-26 budget of \$83,633,648.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 101.75 FTEs, which are 1.94 FTEs less than the 103.69 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 1.9% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$29,567,160 in FY 2026-27 are \$1,684,670 or 5.4% less than FY 2025-26 estimated revenues of \$31,251,830.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT**

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

|                                  | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Economic & Workforce Development | 152,580,977                  | 163,939,270                  | 158,081,988                  | 140,623,065                  | 83,633,648                     |
| FTE Count                        | 109.67                       | 112.50                       | 116.58                       | 115.10                       | 103.69                         |

The Department’s budget decreased by \$68,947,329 or 45.2% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 5.98 or 5.5% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26. For context, the Department’s adopted budget increased substantially in FY 2021-22. The FY 2025-26 proposed budget is in line with pre-pandemic levels. The FY 2019-20 adopted budget was \$86.9 million and included 105.66 FTEs.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$56,989,417 largely due to decreased funding of City grant programs, which received over \$40.0 million in FY 2024-25 for economic recovery efforts in the downtown core. Of this decrease, \$19.3 million has been shifted to the Department of Emergency Management for the Community Safety Ambassadors Program. Additional City grant program funding received in FY 2024-25 reduced or eliminated in the proposed budget includes the Mayoral enhancement for community services, Board of Supervisor’s funding addbacks, and the Dream Keeper Initiative. Further, the proposed budget included the elimination of 17 positions, resulting in annualized savings of \$3.6 million.

The Mayor’s proposed FY 2025-26 budget includes the deletion of 11 positions as layoffs. Details of these proposed layoffs are as follows:

| <b>Division</b>     | <b><u>Job Class Title</u></b>       | <b><u>Proposed Layoffs</u></b> |
|---------------------|-------------------------------------|--------------------------------|
| ECN Real Estate Dev | 0941 Manager VI                     | 1                              |
| ECN Real Estate Dev | 0932 Manager IV                     | 1                              |
| ECN Real Estate Dev | 1450 Executive Secretary I          | 1                              |
| ECN Real Estate Dev | 5502 Program Manager I              | 1                              |
| ECN Workforce Dev   | 2992 Contract Compliance Officer I  | 2                              |
| ECN Workforce Dev   | 2978 Contract Compliance Officer II | 1                              |
| ECN Workforce Dev   | 9774 Sr Community Dev Specialist I  | 1                              |
| ECN Economic Dev    | 9774 Sr Community Dev Specialist I  | 1                              |

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ECN – ECONOMIC & WORKFORCE DEVELOPMENT

| <b>Division</b>                | <b><u>Job Class Title</u></b>      | <b><u>Proposed Layoffs</u></b> |
|--------------------------------|------------------------------------|--------------------------------|
| ECN Office of Small Business   | 9774 Sr Community Dev Specialist I | 1                              |
| ECN Economic and Workforce Dev | 2992 Contract Compliance Officer I | 1                              |

An additional release of a temporary, exempt employee (9910-Public Service Trainee) is reflected through a decrease in temp salaries.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$2,711,067 largely due to increased funding of Workforce Development City grants.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ECN – ECONOMIC & WORKFORCE DEVELOPMENT

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$5,662,038 in FY 2025-26. Of the \$5,662,038 in recommended reductions, \$337,000 are ongoing savings and \$5,325,038 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$2,053,706 for total General Fund savings of \$7,715,744.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$368,843 in FY 2026-27. All of the \$368,843 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$2,342,224 or 2.8% in the Department’s FY 2026-27 budget.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ECN - Economic & Workforce Development**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |              |   |  |             |             |             |   |   |                  |  |             |             |           |   |  |
|-------|--------------|---|--|-------------|-------------|-------------|---|---|------------------|--|-------------|-------------|-----------|---|--|
| ECN-1 |              | <b>ECN Economic Development</b>   |  |             |             |             |   |   |                  |  |             |             |           |   |  |
|       | CBO Services |   |  | \$1,835,038 | \$0         | \$1,835,038 | x | x |                  |  |             |             |           |   |  |
|       |              | Use existing surplus of \$1,835,038 in carry forward funds, of which \$1,250,000 is on Board of Supervisors reserve, from the ECN budget that should be carried forward from FY 2024-25 to FY 2025-26. These funds were originally appropriated in FY 2019-20 for the Community Cornerstones project. The Department reports carryforward funds can be returned to fund balance.  |  |             |             |             |   |   | One time savings |  |             |             |           |   |  |
| ECN-2 | CBO Services |   |  | \$5,153,093 | \$4,853,093 | \$300,000   | x |   |                  |  | \$5,494,622 | \$5,194,622 | \$300,000 | x |  |
|       |              | Reduce amount appropriated for Vandalism Relief grants from \$1,600,000 to \$1,300,000. The current year level is \$1,312,000. The Department has expended approximately \$1.5 million for the first two years of the program managed by Northeast Community Federal Credit Union.  |  |             |             |             |   |   | Ongoing savings  |  |             |             |           |   |  |
| ECN-3 |              | <b>ECN Workforce Development</b>  |  |             |             |             |   |   |                  |  |             |             |           |   |  |
|       | CBO Services |   |  | \$3,490,000 | \$0         | \$3,490,000 | x | x |                  |  |             |             |           |   |  |
|       |              | Suspend the continued funding of the Opportunities for All program until carryforward funds are utilized. The current year budget for this program is \$3.75 million and, with \$4.5 million in carryforward, the Department has a revised current year budget of \$8.2 million. Through May 30, 2025, approximately \$800,000 has been expended and \$1.55 million encumbered with five community-based organizations. Further, \$1.5 million is attributable to a workorder. Therefore, the program has approximately \$4.4 million unexpended and unencumbered. These funds are considered part of the Children's Baseline. However, given the Children's Baseline maintenance of effort has been exceeded in the FY 2025-26 proposed budget by \$20.3 million and the FY 2026-27 proposed budget by \$3.4 million, these reductions are allowable and savings can be reappropriated to other General Fund purposes. |  |             |             |             |   |   |                  |  |             |             |           |   |  |
| ECN-4 | CBO Services |   |  | \$37,000    | \$0         | \$37,000    | x |   |                  |  | \$68,843    | \$0         | \$68,843  | x |  |
|       |              | Eliminate error identified in the proposed budget.  |  |             |             |             |   |   | Ongoing savings  |  |             |             |           |   |  |

| FY 2025-26                   |                    |                  |                    |
|------------------------------|--------------------|------------------|--------------------|
| Total Recommended Reductions |                    |                  |                    |
|                              | One-Time           | Ongoing          | Total              |
| General Fund                 | \$5,325,038        | \$337,000        | \$5,662,038        |
| Non-General Fund             | \$0                | \$0              | \$0                |
| <b>Total</b>                 | <b>\$5,325,038</b> | <b>\$337,000</b> | <b>\$5,662,038</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Recommended Reductions |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$368,843        | \$368,843        |
| Non-General Fund             | \$0        | \$0              | \$0              |
| <b>Total</b>                 | <b>\$0</b> | <b>\$368,843</b> | <b>\$368,843</b> |

ECN- Economic & Workforce Development

| Purchase Order Number | Year    | Dept Code       | Fund      | Supplier      | Name                                    | Project      | Balance             |
|-----------------------|---------|-----------------|-----------|---------------|---|--------------|---------------------|
| Purchase Order        | #VALUE! | Department Code | Fund Code | Supplier Name | Supplier Name                           | Project Code | Encumbrance Balance |
| 473797                | 2020    | 207770          | 10010     | 19356         | GOODWIN CONSULTING GROUP INC            | 10022540     | \$36,104            |
| 527638                | 2021    | 207767          | 10010     | 12317         | RENAISSANCE ENTREPRENEURSHIP CENTER     | 10034959     | \$1,807             |
| 544289                | 2021    | 207767          | 10010     | 16611         | LANGUAGELINE SOLUTIONS                  | 10022531     | \$655               |
| 574773                | 2021    | 207767          | 10020     | 14118         | COMMUNITY VISION CAPITAL & CONSULTING   | 10034974     | \$555,316           |
| 583014                | 2021    | 207767          | 10020     | 22826         | CITIZEN FILM INC                        | 10036606     | \$760               |
| 597048                | 2022    | 207767          | 10010     | 7965          | YERBA BUENA COMMUNITY BENEFIT DISTRICT  | 10034629     | \$3,250             |
| 631263                | 2022    | 207767          | 10010     | 15890         | MAIN STREET LAUNCH                      | 10034959     | \$59,155            |
| 644567                | 2022    | 207767          | 10010     | 28390         | Excelsior Action Group                  | 10034629     | \$25,105            |
| 644567                | 2022    | 207767          | 10010     | 28390         | Excelsior Action Group                  | 10034959     | \$20,555            |
| 655201                | 2022    | 207767          | 10010     | 24634         | BAY AREA COUNCIL FOUNDATION             | 10034959     | \$50,000            |
| 659598                | 2022    | 207767          | 10020     | 11522         | SAN FRANCISCO SAFE INC                  | 10039097     | \$25,000            |
| 659598                | 2022    | 207767          | 10020     | 11522         | SAN FRANCISCO SAFE INC                  | 10039097     | \$35,000            |
| 661586                | 2022    | 207767          | 10020     | 18734         | HOMELESS CHILDREN'S NETWORK             | 10036606     | \$58,175            |
| 661588                | 2022    | 207767          | 10010     | 24637         | BAY AREA COMMUNITY RESOURCES            | 10034959     | \$18,553            |
| 663172                | 2022    | 207767          | 10020     | 46628         | En2action, Inc.                         | 10036606     | \$195,066           |
| 663179                | 2022    | 207767          | 10020     | 22826         | CITIZEN FILM INC                        | 10036606     | \$30,798            |
| 666874                | 2022    | 207767          | 10020     | 22965         | CHILDREN'S COUNCIL OF SAN FRANCISCO     | 10036606     | \$14,500            |
| 669448                | 2022    | 207766          | 10010     | 38544         | COMCAST CABLE COMMUNICATIONS MANA       | 10022546     | \$54                |
| 669448                | 2022    | 207766          | 10010     | 38544         | COMCAST CABLE COMMUNICATIONS MANA       | 10022546     | \$108               |
| 676299                | 2022    | 229991          | 10000     | 38620         | THE GOODMOJO CORP                       | 10026724     | \$3,606             |
| 685637                | 2022    | 207767          | 10010     | 46628         | En2action, Inc.                         | 10034959     | \$5,000             |
| 713511                | 2023    | 207767          | 10020     | 49158         | San Francisco African American Arts and | 10036606     | \$41,179            |
| 725627                | 2023    | 207767          | 10010     | 11522         | SAN FRANCISCO SAFE INC                  | 10034959     | \$637,462           |
| 733833                | 2023    | 207767          | 10010     | 11511         | SAN FRANCISCO STUDY CENTER INC          | 10034959     | \$46,601            |
| 733834                | 2023    | 207767          | 10010     | 42775         | SF NEW DEAL                             | 10034959     | \$19,122            |
| 739537                | 2023    | 207767          | 10010     | 21257         | MISSION ACTION INC                      | 10034959     | \$32,598            |
| 739717                | 2023    | 207767          | 10010     | 16172         | LIVABLE CITY                            | 10034959     | \$10,000            |
| 739726                | 2023    | 207767          | 10010     | 23107         | CENTURY URBAN LLC                       | 10022531     | \$9                 |
| 761222                | 2023    | 229991          | 10000     | 42075         | Lacuna Ergonomic                        | 10026724     | \$700               |
| 763048                | 2023    | 207767          | 10010     | 42775         | SF NEW DEAL                             | 10034629     | \$80,269            |
| 763049                | 2023    | 207767          | 10010     | 16933         | KEYSER MARSTON ASSOCIATES INC           | 10034630     | \$26,637            |
| 763049                | 2023    | 207767          | 10010     | 16933         | KEYSER MARSTON ASSOCIATES INC           | 10034630     | \$3,596             |
| 764886                | 2023    | 229991          | 10000     | 38620         | THE GOODMOJO CORP                       | 10026724     | \$3,714             |
| 769550                | 2023    | 207767          | 10010     | 11511         | SAN FRANCISCO STUDY CENTER INC          | 10034959     | \$5,558             |
| 778963                | 2023    | 207767          | 10010     | 13007         | PORTOLA FAMILY CONNECTIONS INC          | 10034959     | \$7,696             |
| <b>Total</b>          |         |                 |           |               |   |              | <b>\$2,053,706</b>  |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$1,311,816,588 budget for FY 2025-26, as proposed by the Mayor, is \$80,563,058 or 6.5% more than the original FY 2024-25 budget of \$1,231,253,530.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 2,306.87 FTEs, which are 14.66 FTEs more than the 2,292.21 FTEs in the original FY 2024-25 budget. This represents a 0.6% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$958,881,127 in FY 2025-26 are \$61,467,150 or 6.8% more than FY 2024-25 revenues of \$897,413,977.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$1,370,858,576 budget for FY 2026-27, as proposed by the Mayor, is \$59,041,988 or 4.5% more than the Mayor's proposed FY 2025-26 budget of \$1,311,816,588.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 2,297.37 FTEs, which are 9.5 FTEs less than the 2,306.87 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.4% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$981,376,360 in FY 2026-27 are \$22,495,233 or 2.3% more than FY 2025-26 estimated revenues of \$958,881,127.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** HSA – HUMAN SERVICES AGENCY

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

|                       | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-----------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Human Services Agency | 1,370,149,243                | 1,124,598,739                | 1,191,048,628                | 1,231,253,530                | 1,311,816,588                  |
| FTE Count             | 2,204.27                     | 2,250.43                     | 2,261.76                     | 2,292.21                     | 2,306.87                       |

The Department’s budget decreased by \$58,332,655 or 4.3% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 102.6 FTE or 4.7% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$80,563,058 largely due to caseload driven cost increases in various entitlement aid programs and labor negotiated personnel costs, which are partially funded by revenue growth from Federal and State funding allocations. The budget increase is also due to the addition of \$19 million for Street Ambassador services that will be transferred from other City departments and funded via a work order recovery from the Department of Emergency Management. These changes offset and exceed the General Fund expenditure reduction targets required by the Mayor, which were achieved by reducing the Department’s budgeted CBO grants, direct client support, professional services contracts, miscellaneous operating costs, and restructuring or deleting vacant positions, as well as recognizing an ongoing increase in state revenue to support the administration of public assistance programs.

The Mayor’s proposed FY 2025-26 budget does not include any layoffs in the Department.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$59,041,988 largely due to continued growth in entitlement aid programs, labor negotiated personnel costs, and new debt service requirements and lease payments for the agency’s relocation from its existing, seismically deficient locations.

The Mayor’s proposed FY 2026-27 budget does not include any layoffs in the Department.



**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** HSA – HUMAN SERVICES AGENCY

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$5,521,596 in FY 2025-26. Of the \$5,521,596 in recommended reductions. Of the recommended reductions, \$3,295,580 are ongoing savings and \$2,226,016 are one-time savings. These reductions would still allow an increase of \$75,041,462 or 6.1% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$694,118, for total General Fund savings of \$5,479,663.

Our policy recommendations total \$1,369,425 in FY 2025-26, \$1,000,000 of which are one-time and \$369,425 of which are ongoing.

Our reserve recommendation of \$9,900,000 in FY 2025-26 is a one-time recommendation.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$7,806,720 in FY 2026-27. All of the \$7,806,720 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$51,235,268 or 3.9% in the Department’s FY 2026-27 budget.

Our policy recommendations total \$384,827 in FY 2026-27, all of which are ongoing.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSA - Human Services Agency**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                         |   |  |             |     |             |   |   |   |  |             |     |             |   |  |
|-------|-------------------------|---|--|-------------|-----|-------------|---|---|---|--|-------------|-----|-------------|---|--|
| HSA-1 |                         | <b>Admin Support Division</b>   |  |             |     |             |   |   |   |  |             |     |             |   |  |
|       | Debt Service-Budget     |   |  | \$1,592,842 | \$0 | \$1,592,842 | x |   |   |  | \$6,033,525 | \$0 | \$6,033,525 | x |  |
|       |                         | Eliminate budgeted debt service financing. The Department is seeking to eventually purchase a building in the Bayview to relocate select public-facing staff from their 170 Otis location. The proposed FY 2025-26 budget assumes debt for this purchase will be issued in December 2025, but the site remains under discussion with current owners and the Department is still preparing materials to submit to the Office of Public Finance to issue Certificates of Participation, which must still be heard and approved by the Board of Supervisors. As such, there is no enforceable obligation that would require a payment within the next fiscal year and it is unlikely that debt service expenditures will be incurred or payable within the next 12 months. |  |             |     |             |   |   | Ongoing savings until a new purchasing agreement is made. |  |             |     |             |   |  |
| HSA-2 | Software Licensing Fees |   |  | \$60,000    | \$0 | \$60,000    | x | x |   |  |             |     |             | x |  |
|       |                         | Eliminate the budgeted amount for Software Licensing Fees in the amount of \$60,000 as a one-time reduction. Based on actual spending, the Department does not need this allocation with the projected carryforward funds.  |  |             |     |             |   |   | One-time savings.   |  |             |     |             |   |  |
| HSA-3 | Fees, Licenses, Permits |   |  | \$150,000   | \$0 | \$150,000   | x | x |   |  | \$0         | \$0 | \$0         |   |  |
|       |                         | Reduce the budgeted line item for Fees, Licenses, and Permits from \$150,000 to \$0 as one-time savings. This account was created to separately track expenditures related to SFMTA parking permits for HSA social workers and protective services staff conducting client-based travel. However, this expense falls within the broader spending authority for Non-Personnel Services (NPS), and in a constrained budget year, it is reasonable to expect the Department to reprioritize within its existing allocations. Given the presence of multiple accounts related to staff transportation, including some that are increasing, the Department could absorb this one-time reduction and prioritize use of Non-Personnel Services funds accordingly.              |  |             |     |             |   |   | One-time savings.   |  |             |     |             |   |  |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSA - Human Services Agency**

| Rec # | Account Title                 | FY 2025-26  |    |             |             |           |    |    | FY 2026-27        |    |        |    |         |    |    |
|-------|-------------------------------|---|----|-------------|-------------|-----------|----|----|-------------------|----|--------|----|---------|----|----|
|       |                               | FTE   |    | Amount      |             |           |    |    | FTE               |    | Amount |    |         |    |    |
|       |                               | From  | To | From        | To          | Savings   | GF | 1T | From              | To | From   | To | Savings | GF | 1T |
| HSA-4 | DT Technology Projects        |   |    | \$421,311   | \$221,311   | \$200,000 | x  | x  |                   |    |        |    |         | x  | x  |
|       |                               | Reduce the budgeted amount for DT Technology Projects by \$200,000. This recommendation corresponds with equivalent recommended revenue and expenditure reductions within the Department of Technology due to unspent funds. A one-time reduction in this expenditure from HSA will allow DT to spend down existing carryforward funds in FY 2025-26.   |    |             |             |           |    |    | One-time savings. |    |        |    |         |    |    |
| HSA-5 | Postage                       |   |    | \$584,817   | \$339,795   | \$245,022 | x  | x  |                   |    |        |    |         |    |    |
|       |                               | Deny the proposed increase to postage and DT Technology Infrastructure within the CalWIN spending authority as a one-time reduction to spend down carryforward funds. The Department has spent or encumbered \$5.6 million so far in the current year and has \$6.6 million available to spend that will automatically carry forward to FY 2025-26.   |    |             |             |           |    |    | One-time savings. |    |        |    |         |    |    |
| HSA-6 | Rent Assist-Behalf of Clients |   |    | \$1,789,539 | \$1,289,539 | \$500,000 | x  | x  |                   |    |        |    | \$0     |    |    |
|       |                               | Reduce budgeted amount for the Fire Victims Assistance continuing fund by \$500,000 from \$1,789,539 to \$1,289,539. This fund supports the Department's budget for emergency rental subsidies to San Franciscans displaced by fires or uninhabitable conditions and includes a small contract with the American Red Cross. The Department has spent or encumbered \$1.9 million so far in the current year, with \$1.8 million available to spend or carryforward, due to unspent funds from prior fiscal years. The Department has reduced this fund by \$300,000 ongoing to meet General Fund deductions. An additional one-time reduction of \$500,000 would still provide the department with approximately \$2.7 million between the budgeted amount and carryforward funds of \$1.5 million. |    |             |             |           |    |    | One-time savings. |    |        |    |         |    |    |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSA - Human Services Agency**

| Rec # | Account Title                      | FY 2025-26  |      |           |           |             |    |    | FY 2026-27              |      |           |           |             |    |    |
|-------|------------------------------------|---|------|-----------|-----------|-------------|----|----|-------------------------|------|-----------|-----------|-------------|----|----|
|       |                                    | FTE   |      | Amount    |           | Savings     | GF | 1T | FTE                     |      | Amount    |           | Savings     | GF | 1T |
|       |                                    | From  | To   | From      | To        |             |    |    | From                    | To   | From      | To        |             |    |    |
| HSA-7 | 1823 Senior Administrative Analyst | 1.00  | 0.00 | \$149,730 | \$0       | \$149,730   | x  |    | 1.00                    | 0.00 | \$155,402 | \$0       | \$155,402   | x  |    |
|       | Mandatory Fringe Benefits          |   |      | \$55,104  | \$0       | \$55,104    | x  |    |                         |      | \$57,855  | \$0       | \$57,855    | x  |    |
|       |                                    | Total Savings \$204,834   |      |           |           |             |    |    | Total Savings \$213,257 |      |           |           |             |    |    |
|       |                                    | Delete 1.00 FTE 1823 Senior Administrative Analyst position. The position has been vacant since July 1, 2023 but the Department notes is currently filled using an unbudgeted temporary employee. The Department wishes to eventually transition this position into a 9252 Communications Specialist, at which point they should proceed with requesting a new position in the appropriate classification. This position which is no longer needed in its existing state should be eliminated.  |      |           |           |             |    |    | Ongoing savings.        |      |           |           |             |    |    |
| HSA-8 | 0933 Manager V                     | 1.00  | 0.00 | \$232,869 | \$0       | \$232,869   | x  |    | 1.00                    | 0.00 | \$241,690 | \$0       | \$241,690   | x  |    |
|       | Mandatory Fringe Benefits          |   |      | \$77,237  | \$0       | \$77,237    | x  |    |                         |      | \$81,136  | \$0       | \$81,136    | x  |    |
|       |                                    | Total Savings \$310,106   |      |           |           |             |    |    | Total Savings \$322,826 |      |           |           |             |    |    |
|       |                                    | Consider deleting the 1.00 FTE 0933 Manager V position. The position has been vacant since July 1, 2023 and the Department notes that this role will lead the information security team of 3.00 FTEs and be responsible for proactively identifying and addressing vulnerabilities to the Department's security infrastructure. The position is within the Information Technology Division that has a count of 6.00 09xx manager FTEs for its staff of analysts. Though the function of preserving client data is of critical importance to the Department, the Board could consider consolidating the function of the information security vertical within existing IT teams or substituting the position down to a lower managerial classification. |      |           |           |             |    |    | Ongoing savings.        |      |           |           |             |    |    |
| HSA-9 | 0923 Manager II                    | 1.00  | 0.00 | \$186,552 | \$0       | \$186,552   | x  |    | 1.00                    | 0.00 | \$193,618 | \$0       | \$193,618   | x  |    |
|       | Mandatory Fringe Benefits          |   |      | \$68,988  | \$0       | \$68,988    | x  |    |                         |      | \$72,316  | \$0       | \$72,316    | x  |    |
|       | 1657 Accountant IV                 | 0.00  | 1.00 | \$0       | \$173,250 | (\$173,250) | x  |    | 0.00                    | 1.00 | \$0       | \$179,813 | (\$179,813) | x  |    |
|       | Mandatory Fringe Benefits          |   |      | \$0       | \$60,535  | (\$60,535)  | x  |    |                         |      | \$0       | \$63,464  | (\$63,464)  | x  |    |
|       |                                    | Total Savings \$21,755  |      |           |           |             |    |    | Total Savings \$22,657  |      |           |           |             |    |    |
|       |                                    | Deny proposed upward substitution for 1.00 FTE 0923 Manager II from 1.00 FTE 1657 Accountant IV due to poor justification from the Department. The position is currently filled and the reasons provided for substitution cite job responsibilities that fall under the those of an Accountant IV, according to the respective Citywide job classification description.   |      |           |           |             |    |    | Ongoing savings.        |      |           |           |             |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSA - Human Services Agency**

| Rec #  | Account Title                            | FY 2025-26   |      |           |           |             |    |    | FY 2026-27              |      |           |           |             |    |    |
|--------|--|--|------|-----------|-----------|-------------|----|----|-------------------------|------|-----------|-----------|-------------|----|----|
|        |  | FTE  |      | Amount    |           | Savings     | GF | 1T | FTE                     |      | Amount    |           | Savings     | GF | 1T |
|        |  | From   | To   | From      | To        |             |    |    | From                    | To   | From      | To        |             |    |    |
| HSA-10 | 1825 Principal Administrative Analyst II | 1.00   | 0.00 | \$189,931 | \$0       | \$189,931   | x  |    | 1.00                    | 0.00 | \$197,126 | \$0       | \$197,126   | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$63,773  | \$0       | \$63,773    | x  |    |                         |      | \$66,924  | \$0       | \$66,924    | x  |    |
|        | 1824 Principal Administrative Analyst    | 0.00   | 1.00 | \$0       | \$173,385 | (\$173,385) | x  |    | 0.00                    | 1.00 | \$0       | \$179,952 | (\$179,952) | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$0       | \$60,567  | (\$60,567)  | x  |    |                         |      | \$0       | \$63,496  | (\$63,496)  | x  |    |
|        | 1825 Principal Administrative Analyst II | 1.00   | 0.00 | \$189,931 | \$0       | \$189,931   | x  |    | 1.00                    | 0.00 | \$197,126 | \$0       | \$197,126   | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$63,773  | \$0       | \$63,773    | x  |    |                         |      | \$66,924  | \$0       | \$66,924    | x  |    |
|        | 1824 Principal Administrative Analyst    | 0.00   | 1.00 | \$0       | \$173,385 | (\$173,385) | x  |    | 0.00                    | 1.00 | \$0       | \$179,952 | (\$179,952) | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$0       | \$60,567  | (\$60,567)  | x  |    |                         |      | \$0       | \$63,496  | (\$63,496)  | x  |    |
|        | 1825 Principal Administrative Analyst II | 1.00   | 0.00 | \$189,931 | \$0       | \$189,931   | x  |    | 1.00                    | 0.00 | \$197,126 | \$0       | \$197,126   | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$63,773  | \$0       | \$63,773    | x  |    |                         |      | \$66,924  | \$0       | \$66,924    | x  |    |
|        | 1824 Principal Administrative Analyst    | 0.00   | 1.00 | \$0       | \$173,385 | (\$173,385) | x  |    | 0.00                    | 1.00 | \$0       | \$179,952 | (\$179,952) | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$0       | \$60,567  | (\$60,567)  | x  |    |                         |      | \$0       | \$63,496  | (\$63,496)  | x  |    |
|        | 1825 Principal Administrative Analyst II | 1.00   | 0.00 | \$189,931 | \$0       | \$189,931   | x  |    | 1.00                    | 0.00 | \$197,126 | \$0       | \$197,126   | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$63,773  | \$0       | \$63,773    | x  |    |                         |      | \$66,924  | \$0       | \$66,924    | x  |    |
|        | 1824 Principal Administrative Analyst    | 0.00   | 1.00 | \$0       | \$173,385 | (\$173,385) | x  |    | 0.00                    | 1.00 | \$0       | \$179,952 | (\$179,952) | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$0       | \$60,567  | (\$60,567)  | x  |    |                         |      | \$0       | \$63,496  | (\$63,496)  | x  |    |
| HSA-11 |  | Total Savings \$79,008   |      |           |           |             |    |    | Total Savings \$82,408  |      |           |           |             |    |    |
|        |  | Deny proposed upward substitutions of 4.00 FTE 1824 Principal Administrative Analyst positions to 4.00 FTE 1825 Principal Administrative Analyst II positions in the Planning and Communications department due to inadequate justification from the Department.   |      |           |           |             |    |    | Ongoing savings.        |      |           |           |             |    |    |
|        |  |  |      |           |           |             |    |    |                         |      |           |           |             |    |    |
| HSA-11 | 1842 Management Assistant                | 1.00   | 0.00 | \$118,245 | \$0       | \$118,245   | x  |    | 1.00                    | 0.00 | \$122,724 | \$0       | \$122,724   | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$47,517  | \$0       | \$47,517    | x  |    |                         |      | \$49,966  | \$0.00    | \$49,966    | x  |    |
|        |  | Total Savings \$165,762  |      |           |           |             |    |    | Total Savings \$172,690 |      |           |           |             |    |    |
| HSA-11 |  | Delete vacant 1.00 FTE 1842 Management Assistant under the Planning department. This position has been vacant since February 2025. Though these roles serve an important function, the Budget and Legislative Analyst recommends the Planning department maintain its current filled staff of 13.00 administrative FTEs and prioritize filling vacancies for direct service staff. |      |           |           |             |    |    | Ongoing savings.        |      |           |           |             |    |    |
|        |  |  |      |           |           |             |    |    |                         |      |           |           |             |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSA - Human Services Agency**

| Rec #  | Account Title             | FY 2025-26   |      |           |             |           |    |    | FY 2026-27              |      |           |     |           |    |    |
|--------|---------------------------|--|------|-----------|-------------|-----------|----|----|-------------------------|------|-----------|-----|-----------|----|----|
|        |                           | FTE  |      | Amount    |             | Savings   | GF | 1T | FTE                     |      | Amount    |     | Savings   | GF | 1T |
|        |                           | From   | To   | From      | To          |           |    |    | From                    | To   | From      | To  |           |    |    |
| HSA-12 | 9993 Attrition Savings    |  |      | \$0       | (\$127,745) | \$127,745 | x  | x  |                         |      |           |     |           | x  |    |
|        | Mandatory Fringe Benefits |  |      | \$0       | (\$47,249)  | \$47,249  | x  | x  |                         |      |           |     |           | x  |    |
|        |                           | Total Savings \$174,994  |      |           |             |           |    |    | Total Savings \$0       |      |           |     |           |    |    |
|        |                           | Establish attrition savings for the CAAP SUD Ordinance authority by \$174,994. The CAAP SUD Ordinance fund administers a contract and select direct cash assistance programming for the Department's CAAP clients in response to voter-passed Proposition F in November 2024. The fund funds 1.00 FTE 1823 Senior Administrative Analyst, who was hired via a TEX 1823 position in the middle of the year. The Department has no immediate plans to transition this employee to a permanent position, but they say they plan to do so eventually. The budgeted salary and fringe benefits for this employee in the current year was that of a 1.00 FTE. Due to the mid-year hiring of this individual, and due to the nature of funds with continuing authority, the Department can expect to carryforward \$174,994 in unspent salary and fringe benefits from the current year that they will not spend in addition to the budgeted FY 2025-26 salary and fringe expenditures. |      |           |             |           |    |    | One-time savings.       |      |           |     |           |    |    |
| HSA-13 | 0932 Manager IV           | 1.00   | 0.00 | \$215,893 | \$0         | \$215,893 | x  |    | 1.00                    | 0.00 | \$224,071 | \$0 | \$224,071 | x  |    |
|        | Mandatory Fringe Benefits |  |      | \$74,437  | \$0         | \$74,437  | x  |    |                         |      | \$78,251  | \$0 | \$78,251  | x  |    |
|        |                           | Total Savings \$290,330  |      |           |             |           |    |    | Total Savings \$302,322 |      |           |     |           |    |    |
|        |                           | Delete vacant 1.00 FTE 0932 Manager IV position, which is proposed as a downward substitution from a vacant 0941 Manager VI position. According to the Department, the 0941 Manager VI retired during FY 2024-25, and the Department wishes to use the vacancy to establish a new 0932 Manager IV position with the Workforce Development department as part of an organizational restructuring that would establish this position as the director of the JobsNOW program. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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.        |      |           |     |           |    |    |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSA - Human Services Agency**

| Rec #  | Account Title                | FY 2025-26  |      |           |           |             |    |    | FY 2026-27              |      |           |           |             |    |    |
|--------|------------------------------|---|------|-----------|-----------|-------------|----|----|-------------------------|------|-----------|-----------|-------------|----|----|
|        |                              | FTE   |      | Amount    |           | Savings     | GF | 1T | FTE                     |      | Amount    |           | Savings     | GF | 1T |
|        |                              | From  | To   | From      | To        |             |    |    | From                    | To   | From      | To        |             |    |    |
| HSA-14 | 0932 Manager IV              | 1.00  | 0.00 | \$215,893 | \$0       | \$215,893   | x  |    | 1.00                    | 0.00 | \$224,071 | \$0       | \$224,071   | x  |    |
|        | Mandatory Fringe Benefits    |   |      | \$74,437  | \$0       | \$74,437    | x  |    |                         |      | \$78,251  | \$0       | \$78,251    | x  |    |
|        | 0931 Manager III             | 0.00  | 1.00 | \$0       | \$201,169 | (\$201,169) | x  |    | 0.00                    | 1.00 | \$0       | \$208,789 | (\$208,789) | x  |    |
|        | Mandatory Fringe Benefits    |   |      | \$0       | \$72,031  | (\$72,031)  | x  |    |                         |      | \$0       | \$75,767  | (\$75,767)  | x  |    |
|        |                              | Total Savings \$17,130  |      |           |           |             |    |    | Total Savings \$17,766  |      |           |           |             |    |    |
|        |                              | Deny proposed upward substitution of 1.00 FTE 0931 Manager III to 1.00 FTE 0932 Manager IV. This position is intended to assume the role of the FCS Ombudsperson, the responsibilities of which are contracted through FY 2025-26. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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.        |      |           |           |             |    |    |
| HSA-15 | 1822 Administrative Analyst  | 1.00  | 0.00 | \$128,490 | \$0       | \$128,490   | x  |    | 1.00                    | 0.00 | \$133,357 | \$0       | \$133,357   | x  |    |
|        | Mandatory Fringe Benefits    |   |      | \$49,933  | \$0       | \$49,933    | x  |    |                         |      | \$52,462  | \$0       | \$52,462    | x  |    |
|        |                              | Total Savings \$178,423   |      |           |           |             |    |    | Total Savings \$185,819 |      |           |           |             |    |    |
|        |                              | Delete 1.00 FTE 1822 Administrative Analyst. This position has been vacant since December 2022. The Department notes that this position was substituted from a 9704 and set for hire prior to the Citywide hiring freeze in the current year. This is one of two 1822 Administrative Analyst vacancies within the Workforce Development department, and one of five that exist across HSA.  |      |           |           |             |    |    | Ongoing savings.        |      |           |           |             |    |    |
| HSA-16 | 2917 Program Support Analyst | 1.00  | 0.00 | \$153,941 | \$0       | \$153,941   | x  |    | 1.00                    | 0.00 | \$159,772 | \$0       | \$159,772   | x  |    |
|        | Mandatory Fringe Benefits    |   |      | \$56,326  | \$0       | \$56,326    | x  |    |                         |      | \$59,129  | \$0       | \$59,129    | x  |    |
|        |                              | Total Savings \$210,267   |      |           |           |             |    |    | Total Savings \$218,901 |      |           |           |             |    |    |
|        |                              | Delete 1.00 FTE 2917 Program Support Analyst. This position, installed under the Alignment & Guidance team to coordinate the Department's new mobile benefits office program, has been vacant since October 2022.   |      |           |           |             |    |    | Ongoing savings.        |      |           |           |             |    |    |
| HSA-17 | 1822 Administrative Analyst  | 1.00  | 0.00 | \$128,490 | \$0       | \$128,490   | x  |    | 1.00                    | 0.00 | \$133,357 | \$0       | \$133,357   | x  |    |
|        | Mandatory Fringe Benefits    |   |      | \$49,933  | \$0       | \$49,933    | x  |    |                         |      | \$52,462  | \$0       | \$52,462    | x  |    |
|        |                              | Total Savings \$178,423   |      |           |           |             |    |    | Total Savings \$185,819 |      |           |           |             |    |    |
|        |                              | Delete 1.00 FTE 1822 Administrative Analyst. This position has been vacant since August 2022. According to the department, this position is responsible for analyzing fiscal policy, overseeing contracts, and managing reimbursement, billing, and purchasing processes to maximize revenue and ensure compliance with federal and state requirements for Foster Care Services.  |      |           |           |             |    |    | Ongoing savings.        |      |           |           |             |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSA - Human Services Agency**

| Rec #  | Account Title                                  | FY 2025-26  |      |             |             |             |    |    | FY 2026-27             |      |           |           |             |    |    |
|--------|--|---|------|-------------|-------------|-------------|----|----|------------------------|------|-----------|-----------|-------------|----|----|
|        |  | FTE   |      | Amount      |             | Savings     | GF | 1T | FTE                    |      | Amount    |           | Savings     | GF | 1T |
|        |  | From  | To   | From        | To          |             |    |    | From                   | To   | From      | To        |             |    |    |
|        |  | Disability and Aging Services   |      |             |             |             |    |    |                        |      |           |           |             |    |    |
| HSA-18 | Systems Consulting Services                    |   |      | \$96,000    | \$0         | \$96,000    | x  | x  |                        |      |           |           | \$0         |    |    |
|        |  | Reduce the proposed budgeted for Systems Consulting Services in the amount of \$96,000 in the Community Living Fund spending authority as a one-time reduction. The Department has 15% of its current year budget in this authority available to spend and carry over as of June 2025.  |      |             |             |             |    |    | One-time savings.      |      |           |           |             |    |    |
| HSA-19 | Community Based Org Svcs                       |   |      | \$6,500,377 | \$5,700,377 | \$800,000   | x  | x  |                        |      |           |           | \$0         |    |    |
|        |  | Reduce the budgeted amount for Community Based Org Services in the Community Living Fund spending authority from \$6,500,377 to the Department's proposed budgeted amount of \$5,238,471. According to the Department, the increase of \$1.2 million during the Mayor's phase will be used to augment the existing contract with the Institute on Aging, which will be heard before the Board of Supervisors as a legislative item on July 9th, 2025 (File 25-0514). The Department is requesting an additional \$1.2 million for unidentified expanded services, but the purchase of services detail within the proposed contract amendment allots the majority of this increase to additional administrative fees. Moreover, this account is within a continuing authority fund with 15% of its current year budget available to spend and carry over as of June 2025. The Department will be able to maintain existing programming without these additional funds until the Board of Supervisors can conduct a more thorough review of expenditures toward this pending agreement. |      |             |             |             |    |    | One-time savings.      |      |           |           |             |    |    |
| HSA-20 | 0922 Manager I                                 | 1.00  | 0.00 | \$173,760   | \$0         | \$173,760   | x  |    | 1.00                   | 0.00 | \$180,342 | \$0       | \$180,342   | x  |    |
|        | Mandatory Fringe Benefits                      |   |      | \$67,107    | \$0         | \$67,107    | x  |    |                        |      | \$70,571  | \$0       | \$70,571    | x  |    |
|        | 4233 Veterans Claims Representative Supervisor | 0.00  | 1.00 | \$0         | \$140,504   | (\$140,504) | x  |    |                        |      | \$0       | \$145,827 | (\$145,827) | x  |    |
|        | Mandatory Fringe Benefits                      |   |      | \$0         | \$53,663    | (\$53,663)  | x  |    |                        |      | \$0       | \$56,356  | (\$56,356)  | x  |    |
|        |  | Total Savings \$46,700  |      |             |             |             |    |    | Total Savings \$48,730 |      |           |           |             |    |    |
|        |  | Downward substitute the proposed 0922 Manager I position to a 4233 Veterans Claims Representative Supervisor, which is currently a 4232 Veterans Claims Representative in FY 2024-25. This position is at the head of the Office of Veteran Claims within DAS and is tasked to oversee the work of 5.00 FTE 4232 Veterans Claims Representatives and 2.00 FTE clerk positions. The position has been vacant since July 2024 and would be more appropriately suited for a 4233 Veterans Claims Representative Supervisor.  |      |             |             |             |    |    | Ongoing savings.       |      |           |           |             |    |    |

| FY 2025-26                   |                    |                    |                    |
|------------------------------|--------------------|--------------------|--------------------|
| Total Recommended Reductions |                    |                    |                    |
|                              | One-Time           | Ongoing            | Total              |
| General Fund                 | \$1,966,732        | \$2,818,813        | \$4,785,545        |
| Non-General Fund             | \$259,284          | \$476,767          | \$736,051          |
| <b>Total</b>                 | <b>\$2,226,016</b> | <b>\$3,295,580</b> | <b>\$5,521,596</b> |

| FY 2026-27                   |            |                    |                    |
|------------------------------|------------|--------------------|--------------------|
| Total Recommended Reductions |            |                    |                    |
|                              | One-Time   | Ongoing            | Total              |
| General Fund                 | \$0        | \$7,310,225        | \$7,310,225        |
| Non-General Fund             | \$0        | \$496,495          | \$496,495          |
| <b>Total</b>                 | <b>\$0</b> | <b>\$7,806,720</b> | <b>\$7,806,720</b> |

GF = General Fund  
1T = One Time



**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSA - Human Services Agency**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    | Savings | GF | 1T | FTE        |    | Amount |    | Savings | GF | 1T |
|       |               | From       | To | From   | To |         |    |    | From       | To | From   | To |         |    |    |

**Policy Recommendations**

|   |   |                        |                        |           |           |             |   |  |      |      |                        |           |             |   |  |  |  |  |
|---|---|------------------------|------------------------|-----------|-----------|-------------|---|--|------|------|------------------------|-----------|-------------|---|--|--|--|--|
| HSA-21  |   | Admin Support Division |                        |           |           |             |   |  |      |      |                        |           |             |   |  |  |  |  |
|   | 0932 Manager IV   | 1.00                   | 0.00                   | \$215,893 | \$0       | \$215,893   | x |  | 1.00 | 0.00 | \$224,071              | \$0       | \$224,071   | x |  |  |  |  |
|   | Mandatory Fringe Benefits   |                        |                        | \$74,437  | \$0       | \$74,437    | x |  |      |      | \$78,251               | \$0       | \$78,251    | x |  |  |  |  |
|   | 0931 Manager III  | 0.00                   | 1.00                   | \$0       | \$201,169 | (\$201,169) | x |  | 0.00 | 1.00 | \$0                    | \$208,789 | (\$208,789) | x |  |  |  |  |
|   | Mandatory Fringe Benefits   |                        |                        | \$0       | \$72,031  | (\$72,031)  | x |  |      |      | \$0                    | \$75,767  | (\$75,767)  | x |  |  |  |  |
|   | 0932 Manager IV   | 1.00                   | 0.00                   | \$215,893 | \$0       | \$215,893   | x |  | 1.00 | 0.00 | \$224,071              | \$0       | \$224,071   | x |  |  |  |  |
|   | Mandatory Fringe Benefits   |                        |                        | \$74,437  | \$0       | \$74,437    | x |  |      |      | \$78,251               | \$0       | \$78,251    | x |  |  |  |  |
|   | 0931 Manager III  | 0.00                   | 1.00                   | \$0       | \$201,169 | (\$201,169) | x |  | 0.00 | 1.00 | \$0                    | \$208,789 | (\$208,789) | x |  |  |  |  |
|   | Mandatory Fringe Benefits   |                        |                        | \$0       | \$72,031  | (\$72,031)  | x |  |      |      | \$0                    | \$75,767  | (\$75,767)  | x |  |  |  |  |
|   |   |                        | Total Savings \$34,260 |           |           |             |   |  |      |      | Total Savings \$35,532 |           |             |   |  |  |  |  |
| Consider denying the proposed upward substitution of 2.00 FTE 0931 Manager III positions to 2.00 FTE 0932 Manager IV positions in the Admin Support Division.   |   |                        |                        |           |           |             |   |  |      |      |                        |           |             |   |  |  |  |  |
| According to the Department, both positions are currently filled as 0932 Manager IV positions. These proposed substitutions would increase the number of higher-level managerial positions in the Department. |   |                        |                        |           |           |             |   |  |      |      |                        |           |             |   |  |  |  |  |
| Ongoing savings   |   |                        |                        |           |           |             |   |  |      |      |                        |           |             |   |  |  |  |  |
| HSA-22  | 1825 Principal Administrative Analyst II  | 1.00                   | 0.00                   | \$189,931 | \$0       | \$189,931   | x |  | 1.00 | 0.00 | \$197,126              | \$0       | \$197,126   | x |  |  |  |  |
|   | Mandatory Fringe Benefits   |                        |                        | \$63,773  | \$0       | \$63,773    | x |  |      |      | \$66,924               | \$0       | \$66,924    | x |  |  |  |  |
|   | 1824 Principal Administrative Analyst   | 0.00                   | 1.00                   | \$0       | \$173,385 | (\$173,385) | x |  | 0.00 | 1.00 | \$0                    | \$179,952 | (\$179,952) | x |  |  |  |  |
|   | Mandatory Fringe Benefits   |                        |                        | \$0       | \$60,567  | (\$60,567)  | x |  |      |      | \$0                    | \$63,496  | (\$63,496)  | x |  |  |  |  |
|   | 1825 Principal Administrative Analyst II  | 1.00                   | 0.00                   | \$189,931 | \$0       | \$189,931   | x |  | 1.00 | 0.00 | \$197,126              | \$0       | \$197,126   | x |  |  |  |  |
|   | Mandatory Fringe Benefits   |                        |                        | \$63,773  | \$0       | \$63,773    | x |  |      |      | \$66,924               | \$0       | \$66,924    | x |  |  |  |  |
|   | 1824 Principal Administrative Analyst   | 0.00                   | 1.00                   | \$0       | \$173,385 | (\$173,385) | x |  | 0.00 | 1.00 | \$0                    | \$179,952 | (\$179,952) | x |  |  |  |  |
|   | Mandatory Fringe Benefits   |                        |                        | \$0       | \$60,567  | (\$60,567)  | x |  |      |      | \$0                    | \$63,496  | (\$63,496)  | x |  |  |  |  |
|   |   |                        | Total Savings \$39,504 |           |           |             |   |  |      |      | Total Savings \$41,204 |           |             |   |  |  |  |  |
|   | Consider denying the proposed upward substitution of 2.00 FTE 1824 Principal Administrative Analyst positions to 2.00 FTE 1825 Principal Administrative Analyst II positions in the Contracts department. According to the Department, both positions are currently filled as 1825 Administrative Analyst II positions. These proposed substitutions would increase the number of higher-level analyst positions in the Department. |                        |                        |           |           |             |   |  |      |      |                        |           |             |   |  |  |  |  |
| Ongoing savings   |   |                        |                        |           |           |             |   |  |      |      |                        |           |             |   |  |  |  |  |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSA - Human Services Agency**

| Rec #  | Account Title                            | FY 2025-26   |      |             |             |             |    |    | FY 2026-27              |      |           |           |             |    |    |
|--------|--|--|------|-------------|-------------|-------------|----|----|-------------------------|------|-----------|-----------|-------------|----|----|
|        |  | FTE  |      | Amount      |             | Savings     | GF | 1T | FTE                     |      | Amount    |           | Savings     | GF | 1T |
|        |  | From   | To   | From        | To          |             |    |    | From                    | To   | From      | To        |             |    |    |
| HSA-23 | 1825 Principal Administrative Analyst II | 1.00   | 0.00 | \$189,931   | \$0         | \$189,931   | x  |    | 1.00                    | 0.00 | \$197,126 | \$0       | \$197,126   | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$63,773    | \$0         | \$63,773    | x  |    |                         |      | \$66,924  | \$0       | \$66,924    | x  |    |
|        | 1824 Principal Administrative Analyst    | 0.00   | 1.00 | \$0         | \$173,385   | (\$173,385) | x  |    | 0.00                    | 1.00 | \$0       | \$179,952 | (\$179,952) | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$0         | \$60,567    | (\$60,567)  | x  |    |                         |      | \$0       | \$63,496  | (\$63,496)  | x  |    |
|        | 1825 Principal Administrative Analyst II | 1.00   | 0.00 | \$189,931   | \$0         | \$189,931   | x  |    | 1.00                    | 0.00 | \$197,126 | \$0       | \$197,126   | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$63,773    | \$0         | \$63,773    | x  |    |                         |      | \$66,924  | \$0       | \$66,924    | x  |    |
|        | 1824 Principal Administrative Analyst    | 0.00   | 1.00 | \$0         | \$173,385   | (\$173,385) | x  |    | 0.00                    | 1.00 | \$0       | \$179,952 | (\$179,952) | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$0         | \$60,567    | (\$60,567)  | x  |    |                         |      | \$0       | \$63,496  | (\$63,496)  | x  |    |
| HSA-24 |  | Total Savings \$39,504   |      |             |             |             |    |    | Total Savings \$41,204  |      |           |           |             |    |    |
|        |  | Consider denying the proposed upward substitution of 2.00 FTE 1824 Principal Administrative Analyst positions to 2.00 FTE 1825 Principal Administrative Analyst II positions under the Budget department.  |      |             |             |             |    |    | Ongoing savings.        |      |           |           |             |    |    |
|        |  |  |      |             |             |             |    |    |                         |      |           |           |             |    |    |
| HSA-24 | 0923 Manager II                          | 1.00   | 0.00 | \$186,552   | \$0         | \$186,552   | x  |    | 1.00                    | 0.00 | \$193,618 | \$0       | \$193,618   | x  |    |
|        | Mandatory Fringe Benefits                |  |      | \$69,605    | \$0         | \$69,605    | x  |    |                         |      | \$73,269  | \$0       | \$73,269    | x  |    |
|        |  | Total Savings \$256,157  |      |             |             |             |    |    | Total Savings \$266,887 |      |           |           |             |    |    |
| HSA-25 |  | Consider deleting 1.00 FTE 0923 Manager II position which has been vacant since June 2024. This position oversees several programs related to the Department's foster care and respite programs.   |      |             |             |             |    |    | Ongoing savings.        |      |           |           |             |    |    |
|        |  |  |      |             |             |             |    |    |                         |      |           |           |             |    |    |
|        |  |  |      |             |             |             |    |    |                         |      |           |           |             |    |    |
| HSA-25 | Community Based Org Svcs                 |  |      | \$7,574,620 | \$6,574,620 | \$1,000,000 | x  | x  |                         |      |           |           |             |    |    |
|        |  | <p>Consider reducing the budgeted amount for Community Based Org Services within the Sugary Beverage Fund by \$1,000,000 to \$6,574,620 as a one-time reduction. According to the Department, these funds are used to support the Citywide Food Assistance Team nutrition programming and will begin to support DAS programming in FY 2025-26.</p> <p>The Sugary Beverage Fund received a \$2.3 million increase, from \$5.3 million to \$7.6 million, in the proposed FY 2025-26 budget. Of the \$2.3 million increase, \$1.3 million is earmarked for DAS meal programming. The remaining \$1 million is for nutrition program contracts that will appear before the HSA Commission on June 25th 2025. According to Department staff, \$800,000 will be allocated to groceries, \$100,000 will be allocated to vouchers and \$100,000 will be allocated to supplemental meals. The \$1 million is folded into RFP awards, separate from existing verifiable nutrition programming within the Department. Per the Department, this funding is set to be disbursed on July 1 but contracting materials are not yet available until the Commission meeting. The BLA was not able to review and confirm contract materials to corroborate program costs in the amount of \$1 million, therefore this matter is a policy decision for the Board of Supervisors.</p> |      |             |             |             |    |    | One-time savings.       |      |           |           |             |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HSA - Human Services Agency**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

| FY 2025-26                   |             |           |             |
|------------------------------|-------------|-----------|-------------|
| Total Policy Recommendations |             |           |             |
|                              | One-Time    | Ongoing   | Total       |
| General Fund                 | \$1,000,000 | \$265,986 | \$1,265,986 |
| Non-General Fund             | \$0         | \$103,439 | \$103,439   |
| Total                        | \$1,000,000 | \$369,425 | \$1,369,425 |

| FY 2026-27                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Policy Recommendations |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$277,075 | \$277,075 |
| Non-General Fund             | \$0      | \$107,752 | \$107,752 |
| Total                        | \$0      | \$384,827 | \$384,827 |

**Reserve Recommendations**

|        |                               | Admin Support   |  |              |             |             |   |                   |  |  |  |  |     |  |
|--------|-------------------------------|---|--|--------------|-------------|-------------|---|-------------------|--|--|--|--|-----|--|
|        |                               |   |  |              |             |             |   |                   |  |  |  |  |     |  |
|        | Other Current Expenses - Bdgt |   |  | \$19,300,000 | \$9,400,000 | \$9,900,000 | x | x                 |  |  |  |  | \$0 |  |
| HSA-26 |                               | <p>Place \$9,900,000 in the proposed non-personnel services budget for other current expenses on reserve. The proposed FY 2025-26 budget moves the City's Street Ambassador programs from OEWD to DEM with the goal of consolidating all street ambassador programs under DEM's management. However, according to DEM staff, DEM does not have the administrative capacity to manage the ambassador contracts and associated invoicing internally. Therefore, DEM is proposing to have HSA hold and execute the ambassador contracts via work order. The total amount of the work order is \$20.7 million. Of the \$20.7 million workorder, \$19.3 million is budgeted in HSA's Other Current Expenses account.</p> <p>There are three OEWD contracts for ambassador services that expire at the end of FY 2024-25, and DEM is negotiating six-month agreements with the three organizations to begin July 1, 2025 under Chapter 21B of the City's Administrative Code. Those three organizations are the North of Market/Tenderloin Community Benefit Corporation, Ahsing Solutions, and Urban Alchemy. As of this time, the agreements are still being negotiated.</p> <p>In FY 2025-26, DEM intends to initiate a competitive procurement process for longer term community ambassador contracts by issuing a Request for Proposals. We recommend the Board of Supervisors place \$9.9 million of HSA's \$20.7 million work order expenditure on Budget and Finance Committee Reserve until DEM has finished the competitive procurement process for the longer-term ambassador contracts. This recommendation is in coordination with recommendation DEM-8.</p> |  |              |             |             |   | One-time savings. |  |  |  |  |     |  |

Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget

HSA - Human Services Agency

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

| FY 2025-26                    |             |         |             |
|-------------------------------|-------------|---------|-------------|
| Total Reserve Recommendations |             |         |             |
|                               | One-Time    | Ongoing | Total       |
| General Fund                  | \$9,900,000 | \$0     | \$9,900,000 |
| Non-General Fund              | \$0         | \$0     | \$0         |
| Total                         | \$9,900,000 | \$0     | \$9,900,000 |

| FY 2026-27                    |          |         |       |
|-------------------------------|----------|---------|-------|
| Total Reserve Recommendations |          |         |       |
|                               | One-Time | Ongoing | Total |
| General Fund                  | \$0      | \$0     | \$0   |
| Non-General Fund              | \$0      | \$0     | \$0   |
| Total                         | \$0      | \$0     | \$0   |

HSA - Human Services Agency

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                               | Project  | Balance          |
|-----------------------|------|-----------|-------|-----------|------------------------------------|----------|------------------|
| 0000401980            | 2020 | 149662    | 10000 | 000000800 | XTECH                              | 10001700 | \$2,640          |
| 0000493076            | 2021 | 149645    | 10000 | 000002244 | COMPASSIONATE COMMUNITY CARE       | 10001701 | \$2              |
| 0000518281            | 2021 | 149662    | 10000 | 000000800 | XTECH                              | 10001700 | \$7,572          |
| 0000625651            | 2022 | 149662    | 10000 | 000002089 | DPP Tech Inc.                      | 10001700 | \$7,635          |
| 0000631673            | 2022 | 149662    | 10000 | 000004861 | MobiStream Solutions Inc           | 10001700 | \$328,492        |
| 0000689944            | 2023 | 149667    | 10000 | 000001275 | PUBLIC CONSULTING GROUP, LLC       | 10001705 | \$7,199          |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$862            |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$14             |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$6,384          |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$9,494          |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$5,736          |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$1,877          |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$10,612         |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$12,645         |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$6,858          |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$11,318         |
| 0000713125            | 2023 | 149668    | 10000 | 000002088 | EL CORAZON GALLERY INC             | 10001703 | \$1,905          |
| 0000738809            | 2023 | 149657    | 10000 | 000002356 | CALIFORNIA PARKING                 | 10001700 | \$66             |
| 0000740983            | 2023 | 149657    | 10000 | 000002314 | CENTER HARDWARE CO INC             | 10001700 | \$76             |
| 0000740983            | 2023 | 149657    | 10000 | 000002314 | CENTER HARDWARE CO INC             | 10001700 | \$35             |
| 0000741820            | 2023 | 149658    | 10000 | 000001127 | SELF-HELP FOR THE ELDERLY          | 10001701 | \$1              |
| 0000748033            | 2023 | 149673    | 10000 | 000001495 | MISSION ECONOMIC DEVELOPMENT AGENC | 10001705 | \$270,978        |
| 0000751465            | 2023 | 149673    | 10000 | 000002510 | ARRIBA JUNTOS - IAL                | 10001705 | \$550            |
| 0000751465            | 2023 | 149673    | 10000 | 000002510 | ARRIBA JUNTOS - IAL                | 10001705 | \$1,100          |
| 0000755406            | 2023 | 149657    | 10000 | 000001052 | STAPLES BUSINESS ADVANTAGE         | 10001700 | \$15             |
| 0000775841            | 2023 | 149649    | 10000 | 000001127 | SELF-HELP FOR THE ELDERLY          | 10001701 | \$1              |
| 0000775841            | 2023 | 149649    | 10000 | 000001127 | SELF-HELP FOR THE ELDERLY          | 10001701 | \$1              |
| 0000777365            | 2023 | 149649    | 10000 | 000001127 | SELF-HELP FOR THE ELDERLY          | 10001701 | \$1              |
| 0000778082            | 2023 | 149649    | 10000 | 000001127 | SELF-HELP FOR THE ELDERLY          | 10001701 | \$1              |
| 0000780495            | 2023 | 149649    | 10000 | 000001127 | SELF-HELP FOR THE ELDERLY          | 10001701 | \$1              |
| 0000780599            | 2023 | 149649    | 10000 | 000001127 | SELF-HELP FOR THE ELDERLY          | 10001701 | \$1              |
| 0000781904            | 2023 | 149657    | 10000 | 000001052 | STAPLES BUSINESS ADVANTAGE         | 10001700 | \$45             |
| 0000783438            | 2023 | 149649    | 10000 | 000001127 | SELF-HELP FOR THE ELDERLY          | 10001701 | \$1              |
| <b>Total</b>          |      |           |       |           |                                    |          | <b>\$694,118</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$53,064,520 budget for FY 2025-26, as proposed by the Mayor, is \$6,435,577 or 13.8% more than the original FY 2024-25 budget of \$46,628,943.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 177.97 FTEs, which are 3.08 FTEs more than the 174.89 FTEs in the original FY 2024-25 budget. This represents a 1.8% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$21,865,145 in FY 2025-26 are \$5,702,847 or 35.3% more than FY 2024-25 revenues of \$16,162,298.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$47,871,336 budget for FY 2026-27, as proposed by the Mayor, is \$5,193,184 or 9.8% less than the Mayor's proposed FY 2025-26 budget of \$53,064,520.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 177.72 FTEs, which are 0.25 FTEs less than the 177.97 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$17,884,691 in FY 2026-27 are \$3,980,454 or 18.2% less than FY 2025-26 estimated revenues of \$21,865,145.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** JUV – JUVENILE PROBATION

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

|                    | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|--------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Juvenile Probation | 42,973,703                   | 52,535,026                   | 48,967,777                   | 46,628,943                   | 53,064,520                     |
| FTE Count          | 176.25                       | 173.54                       | 173.67                       | 174.89                       | 177.97                         |

The Department's budget increased by \$10,090,817 or 23.5% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 1.72 or 1.0% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$6,435,577 largely due to increases in Programmatic Projects, Debt Service, Salaries, and Mandatory Fringe Benefits. These increases are partially offset by a reduction in Non-Personnel Services. This increase is largely funded by a projected increase in State grants and apportionments. The Mayor's proposed FY 2025-26 budget includes the deletion of 2.00 FTE vacant positions.

The Mayor's proposed FY 2025-26 budget does not include layoffs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$5,193,184 largely due to reductions in Programmatic Projects, Capital Outlay, and Services of Other Departments. These reductions are partially offset by increases in Salaries and Mandatory Fringe Benefits.

The Mayor's proposed FY 2026-27 budget does not include layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** JUV – JUVENILE PROBATION

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$192,560 in FY 2025-26. Of the \$192,560 in recommended reductions, \$150,000 are ongoing savings and \$42,560 are one-time savings. These reductions would still allow an increase of \$6,243,017 or 13.4% in the Department’s FY 2025-26 budget.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$150,000 in FY 2026-27. All of the \$150,000 in recommended reductions are ongoing savings.



**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**JUV - Juvenile Probation**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                           |   |  |             |             |           |   |   |                                |  |             |             |           |   |  |
|-------|---------------------------|---|--|-------------|-------------|-----------|---|---|--------------------------------|--|-------------|-------------|-----------|---|--|
|       |                           | <b>JUV Juvenile Hall</b>  |  |             |             |           |   |   |                                |  |             |             |           |   |  |
| JUV-1 | 9993 Attrition Savings    |   |  | (\$876,841) | (\$983,973) | \$107,132 | X |   |                                |  | (\$848,865) | (\$955,095) | \$106,230 | X |  |
|       | Mandatory Fringe Benefits |   |  | (\$350,865) | (\$393,734) | \$42,869  | X |   |                                |  | (\$349,684) | (\$393,454) | \$43,770  | X |  |
|       |                           | <i>Total Savings \$150,000</i>  |  |             |             |           |   |   | <i>Total Savings \$150,000</i> |  |             |             |           |   |  |
|       |                           | Increase Attrition Savings to more accurately reflect the Department's historical attrition rate. The Department is proposing to reduce its Attrition Savings in the Juvenile Hall Division from \$1,961,926 to \$1,227,706, or a reduction of \$734,220. This reduces the attrition rate from approximately 12.7 percent in FY 2024-25 to 7.2 percent in FY 2025-26 and FY 2026-27. This adjustment would increase the attrition rate to approximately 8.0 percent in FY 2025-26 and FY 2026-27, which is more closely in line with historical rates, but still significantly less than FY 2024-25. This adjustment would still allow the Department to decrease its Attrition Savings in the Juvenile Hall Division by \$584,220 in FY 2025-26 to fill vacant positions more quickly. |  |             |             |           |   |   | Ongoing savings.               |  |             |             |           |   |  |
|       |                           | <b>JUV General</b>  |  |             |             |           |   |   |                                |  |             |             |           |   |  |
| JUV-2 | 9993 Attrition Savings    |   |  | (\$114,291) | (\$142,585) | \$28,294  | X | X |                                |  |             |             | \$0       |   |  |
|       | Mandatory Fringe Benefits |   |  | (\$45,805)  | (\$60,071)  | \$14,266  | X | X |                                |  |             |             | \$0       |   |  |
|       |                           | <i>Total Savings \$42,560</i>   |  |             |             |           |   |   | <i>Total Savings \$0</i>       |  |             |             |           |   |  |
|       |                           | Increase Attrition Savings to account for a more realistic hiring timeline for vacant 1.00 FTE 7524 Institution Utility Worker position. This assumes an estimated start date of approximately mid-November 2025 rather than July 1, 2025 for this position.  |  |             |             |           |   |   | One-time savings.              |  |             |             |           |   |  |

| FY 2025-26                   |                 |                  |                  |
|------------------------------|-----------------|------------------|------------------|
| Total Recommended Reductions |                 |                  |                  |
|                              | One-Time        | Ongoing          | Total            |
| General Fund                 | \$42,560        | \$150,000        | \$192,560        |
| Non-General Fund             | \$0             | \$0              | \$0              |
| <b>Total</b>                 | <b>\$42,560</b> | <b>\$150,000</b> | <b>\$192,560</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Recommended Reductions |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$150,000        | \$150,000        |
| Non-General Fund             | \$0        | \$0              | \$0              |
| <b>Total</b>                 | <b>\$0</b> | <b>\$150,000</b> | <b>\$150,000</b> |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$62,035,932 budget for FY 2025-26, as proposed by the Mayor, is \$438,254 or 0.7% more than the original FY 2024-25 budget of \$61,597,678.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 146.87 FTEs, which are 2.81 FTEs more than the 144.06 FTEs in the original FY 2024-25 budget. This represents a 2.0% increase in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$30,601,898 in FY 2025-26 are \$1,341,650 or 4.2% less than FY 2024-25 revenues of \$31,943,548.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$62,339,470 budget for FY 2026-27, as proposed by the Mayor, is \$303,538 or 0.5% more than the Mayor's proposed FY 2025-26 budget of \$62,035,932.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 147.35 FTEs, which are 0.48 FTEs more than the 146.87 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% increase in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$31,173,797 in FY 2026-27 are \$571,899 or 1.9% more than FY 2025-26 estimated revenues of \$30,601,898.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ADP – ADULT PROBATION DEPARTMENT

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

|                            | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Adult Probation Department | 48,663,502                   | 58,036,486                   | 58,116,740                   | 61,597,678                   | 62,035,932                     |
| FTE Count                  | 154.55                       | 148.54                       | 144.69                       | 144.06                       | 146.87                         |

The Department's budget increased by \$13,372,430 or 27.5% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 7.68 or 5.0% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$438,254 largely due to increased funding for transitional housing, offset by salary and benefit cost reductions.

The Mayor's proposed FY 2025-26 budget does not include any deletion of positions as layoffs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$303,538 largely due to reductions in grants to community-based organizations.

The Mayor's proposed FY 2026-27 budget does not include any deletion of positions as layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ADP – ADULT PROBATION DEPARTMENT

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$150,000 in FY 2025-26. Of the \$150,000 in recommended reductions, all are one-time savings. These reductions would still allow an increase of \$288,254 or 0.5% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$301,304, for total General Fund savings of \$451,304.

Our policy recommendations total \$458,513 in FY 2025-26, all of which are ongoing.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst does not have fiscal recommendations for FY 2026-27.

Our policy recommendations total \$535,451 in FY 2026-27, all of which are ongoing.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADP - Adult Probation Department**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                              |   |  |             |             |           |   |   |                  |  |  |  |     |  |  |
|-------|------------------------------|---|--|-------------|-------------|-----------|---|---|------------------|--|--|--|-----|--|--|
| ADP-1 |                              | <b>ADP Adult Probation</b>  |  |             |             |           |   |   |                  |  |  |  |     |  |  |
|       | Prof & Specialized Svcs-Bdgt |   |  | \$975,344   | \$875,344   | \$100,000 | 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 | Programmatic Projects-Budget |   |  | \$3,194,935 | \$3,144,935 | \$50,000  | x | x |                  |  |  |  | \$0 |  |  |
|       |                              | According to the Department, approximately \$300,000 of unspent funds will be carried forward for the Treatment Recovery Prevention Program. Reduce to reflect expected FY 2025-26 Department expenditures and actual need. |  |             |             |           |   |   | One-time savings |  |  |  |     |  |  |

| FY 2025-26                   |                  |            |                  |
|------------------------------|------------------|------------|------------------|
| Total Recommended Reductions |                  |            |                  |
|                              | One-Time         | Ongoing    | Total            |
| General Fund                 | \$150,000        | \$0        | \$150,000        |
| Non-General Fund             | \$0              | \$0        | \$0              |
| <b>Total</b>                 | <b>\$150,000</b> | <b>\$0</b> | <b>\$150,000</b> |

| FY 2026-27                   |            |            |            |
|------------------------------|------------|------------|------------|
| Total Recommended Reductions |            |            |            |
|                              | One-Time   | Ongoing    | Total      |
| General Fund                 | \$0        | \$0        | \$0        |
| Non-General Fund             | \$0        | \$0        | \$0        |
| <b>Total</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

**Policy Recommendations**

|       |                           |   |      |           |     |           |   |  |                                |      |           |     |           |   |  |
|-------|---------------------------|---|------|-----------|-----|-----------|---|--|--------------------------------|------|-----------|-----|-----------|---|--|
| ADP-3 |                           | <b>ADP Adult Probation</b>  |      |           |     |           |   |  |                                |      |           |     |           |   |  |
|       | 0922 Manager I            | 1.00  | 0.00 | \$173,760 | \$0 | \$173,760 | x |  | 1.00                           | 0.00 | \$180,342 | \$0 | \$180,342 | x |  |
|       | Mandatory Fringe Benefits |   |      | \$67,107  | \$0 | \$67,107  | x |  |                                |      | \$70,571  | \$0 | \$70,571  | x |  |
|       |                           | <b>Total Savings \$240,867</b>  |      |           |     |           |   |  | <b>Total Savings \$250,913</b> |      |           |     |           |   |  |
|       |                           | Delete 1.0 FTE vacant 0922 Manager I position. This position has been vacant since December 2021 and will serve as the 8588 Sworn Division Director. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY24-25 with a net operating surplus of \$1.8 million in salary and benefits savings. The Department had salary surpluses in FY23-24, FY22-23 and FY21-22. The Department has not provided sufficient justification for a need for the position. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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.               |      |           |     |           |   |  |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADP - Adult Probation Department**

| Rec # | Account Title             | FY 2025-26   |      |           |     |           |    |    | FY 2026-27              |      |           |     |           |    |    |
|-------|---------------------------|--|------|-----------|-----|-----------|----|----|-------------------------|------|-----------|-----|-----------|----|----|
|       |                           | FTE  |      | Amount    |     |           |    |    | FTE                     |      | Amount    |     |           |    |    |
|       |                           | From   | To   | From      | To  | Savings   | GF | 1T | From                    | To   | From      | To  | Savings   | GF | 1T |
| ADP-4 | 0931 Manager III          | 0.80   | 0.00 | \$159,849 | \$0 | \$159,849 | x  |    | 1.00                    | 0.00 | \$208,789 | \$0 | \$208,789 | x  |    |
|       | Mandatory Fringe Benefits |  |      | \$57,797  | \$0 | \$57,797  | x  |    |                         |      | \$75,749  | \$0 | \$75,749  | x  |    |
|       |                           | Total Savings \$217,646  |      |           |     |           |    |    | Total Savings \$284,538 |      |           |     |           |    |    |
|       |                           | Deny 1.0 FTE new 0931 Manager III. The Department states that there is a need for a new 1.0 FTE 0931 Manager III to oversee reentry programming, including the Mobile Probation Services program. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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.        |      |           |     |           |    |    |

| FY 2025-26                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Policy Recommendations |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$458,513        | \$458,513        |
| Non-General Fund             | \$0        | \$0              | \$0              |
| <b>Total</b>                 | <b>\$0</b> | <b>\$458,513</b> | <b>\$458,513</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Policy Recommendations |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$535,451        | \$535,451        |
| Non-General Fund             | \$0        | \$0              | \$0              |
| <b>Total</b>                 | <b>\$0</b> | <b>\$535,451</b> | <b>\$535,451</b> |

ADP - Adult Probation

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                                   | Project  | Balance          |
|-----------------------|------|-----------|-------|-----------|--|----------|------------------|
| 0000331177            | 2019 | 228886    | 10000 | 000001218 | RICOH USA INC                          | 10001626 | \$2,160          |
| 0000449905            | 2020 | 228886    | 10000 | 000000945 | TIDES CENTER                           | 10001626 | \$1,313          |
| 0000449905            | 2020 | 228886    | 10000 | 000000945 | TIDES CENTER                           | 10001626 | \$18,390         |
| 0000454792            | 2020 | 228886    | 10000 | 000001756 | JOEL FAY                               | 10001626 | \$1,800          |
| 0000454792            | 2020 | 228886    | 10000 | 000001756 | JOEL FAY                               | 10001626 | \$2,499          |
| 0000556298            | 2021 | 228886    | 10000 | 000002555 | AMERICAN RED CROSS BAY AREA CHAPTER    | 10001627 | \$9              |
| 0000584480            | 2021 | 228886    | 10000 | 000003900 | THE LAST MILE                          | 10003101 | \$1,000          |
| 0000637263            | 2022 | 228886    | 10000 | 000000896 | UNITED PARCEL SERVICE INC              | 10001627 | \$672            |
| 0000640802            | 2022 | 228886    | 10000 | 000000904 | U S PURE WATER CORP                    | 10003101 | \$11             |
| 0000640802            | 2022 | 228886    | 10000 | 000000904 | U S PURE WATER CORP                    | 10003101 | \$11             |
| 0000653427            | 2022 | 228886    | 10000 | 000004866 | Karina Sapag, MFT                      | 10003101 | \$7,019          |
| 0000676732            | 2022 | 228886    | 10000 | 000002510 | ARRIBA JUNTOS - IAL                    | 10034991 | \$114,977        |
| 0000710685            | 2023 | 228886    | 10000 | 000002607 | AGURTO CORPORATION DBA PESTEC          | 10003101 | \$12             |
| 0000738910            | 2023 | 228886    | 10000 | 000001237 | REDWOOD TOXICOLOGY LABORATORY INC      | 10003101 | \$1,358          |
| 0000745924            | 2023 | 228886    | 10000 | 000001240 | RECOLOGY SUNSET SCAVENGER COMPANY      | 10003101 | \$50             |
| 0000755118            | 2023 | 228886    | 10000 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC      | 10001627 | \$4              |
| 0000761550            | 2023 | 228886    | 10000 | 000004866 | Karina Sapag, MFT                      | 10003101 | \$2,393          |
| 0000764627            | 2023 | 228886    | 10000 | 000001589 | QUADIENT LEASING USA INC               | 10001627 | \$112            |
| 0000766280            | 2023 | 228886    | 10000 | 000001532 | MEK ENTERPRISES INC                    | 10003101 | \$909            |
| 0000770157            | 2023 | 228886    | 10000 | 000003794 | BI INCORPORATED                        | 10003101 | \$1,067          |
| 0000776056            | 2023 | 228886    | 10000 | 000000793 | YOUNG COMMUNITY DEVELOPERS INC         | 10034991 | \$145,321        |
| 0000778684            | 2023 | 228886    | 10000 | 000001237 | REDWOOD TOXICOLOGY LABORATORY INC      | 10003101 | \$9              |
| 0000778684            | 2023 | 228886    | 10000 | 000001237 | REDWOOD TOXICOLOGY LABORATORY INC      | 10003101 | \$60             |
| 0000780064            | 2023 | 228886    | 10000 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC      | 10001627 | \$50             |
| 0000780064            | 2023 | 228886    | 10000 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC      | 10001628 | \$50             |
| 0000780452            | 2023 | 228886    | 10000 | 000002297 | CHIEF PROBATION OFFICERS OF CALIF FNDN | 10003101 | \$50             |
| <b>Total</b>          |      |           |       |           |  |          | <b>\$301,304</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$553,755,836 budget for FY 2025-26, as proposed by the Mayor, is \$22,979,979 or 4.3% more than the original FY 2024-25 budget of \$530,775,857.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 1,851.54 FTEs, which are 36.07 FTEs more than the 1,815.47 FTEs in the original FY 2024-25 budget. This represents a 2.0% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$175,479,307 in FY 2025-26 are \$6,643,836 or 3.9% more than FY 2024-25 revenues of \$168,835,471.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$562,423,064 budget for FY 2026-27, as proposed by the Mayor, is \$8,667,228 or 1.6% more than the Mayor's proposed FY 2025-26 budget of \$553,755,836.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 1,867.46 FTEs, which are 15.92 FTEs more than the 1,851.54 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.9% increase in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$178,142,301 in FY 2026-27 are \$2,662,994 or 1.5% more than FY 2025-26 estimated revenues of \$175,479,307.



**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** FIR – FIRE

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

|           | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-----------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Fire      | 439,975,978                  | 498,585,516                  | 511,284,481                  | 530,775,857                  | 553,755,836                    |
| FTE Count | 1,677.68                     | 1,801.46                     | 1,805.90                     | 1,815.47                     | 1,851.54                       |

The Department’s budget increased by \$113,779,858 or 25.9% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 173.86 FTE or 10.4% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$22,979,979 largely due to increased salary and benefit costs and equipment increases.

The Mayor’s proposed FY 2025-26 budget includes the deletion of six positions, with the potential for four positions as layoffs. Details of these potential layoffs are as follows:

| <b>Division</b>      | <b><u>Job Class Title</u></b>        | <b><u>Proposed Layoffs</u></b> |
|----------------------|--------------------------------------|--------------------------------|
| FIR Support Services | 1842 Management Assistant            | 1                              |
| FIR Prevention       | 6281 Fire Safety Inspector II        | 1                              |
| FIR Prevention       | 5201 Junior Fire Protection Engineer | 1                              |
| FIR Administration   | 2430 Medical Evaluations Assistant   | 1                              |

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$8,667,228 largely due to continuing salary and benefit cost increases.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:**

**FIR – FIRE**

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$525,028 in FY 2025-26. Of the \$525,028 in recommended reductions, \$275,028 are ongoing savings and \$250,000 are one-time savings. These reductions would still allow an increase of \$22,454,951 or 4.2% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$20,367, for total General Fund savings of \$545,395.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$304,729 in FY 2026-27. All of the \$304,729 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$8,362,499 or 1.5% in the Department’s FY 2026-27 budget.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**FIR - Fire**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |  |  |  |                |                |           |   |                   |                         |  |             |             |           |   |  |
|-------|--|--|--|----------------|----------------|-----------|---|-------------------|-------------------------|--|-------------|-------------|-----------|---|--|
| FIR-1 |  | FIR Operations   |  |                |                |           |   |                   |                         |  |             |             |           |   |  |
|       | Attrition Savings - Fire   |  |  | (\$20,997,245) | (\$21,187,655) | \$190,410 | X | X                 |                         |  |             |             |           |   |  |
|       | Mandatory Fringe Benefits  |  |  | (\$6,571,255)  | (\$6,630,845)  | \$59,590  | X | X                 |                         |  |             |             |           |   |  |
|       |  | Total Savings \$250,000  |  |                |                |           |   |                   | Total Savings \$0       |  |             |             |           |   |  |
|       | Increase Attrition Savings to align with Department hiring plans.  |  |  |                |                |           |   | One-time savings. |                         |  |             |             |           |   |  |
| FIR-2 |  | FIR Support Services   |  |                |                |           |   |                   |                         |  |             |             |           |   |  |
|       | DT Technology Projects   |  |  | \$360,074      | \$260,074      | \$100,000 | X |                   |                         |  | \$360,074   | \$260,074   | \$100,000 | X |  |
|       |  | Reduce workorder due to carryforward balances. The Department maintains a workorder with the Department of Technology for direct purchases of technology services and supplies on their behalf. The Budget Analyst is recommending reductions in select workorders in several departments after reviewing expenditure history, balances, General Fund impact, and proposed budget amounts. |  |                |                |           |   |                   | Ongoing savings.        |  |             |             |           |   |  |
| FIR-3 |  | FIR Prevention   |  |                |                |           |   |                   |                         |  |             |             |           |   |  |
|       | Attrition Savings - Misc   |  |  | (\$428,931)    | (\$478,931)    | \$50,000  | X |                   |                         |  | (\$428,931) | (\$498,931) | \$70,000  | X |  |
|       | Mandatory Fringe Benefits  |  |  | (\$171,623)    | (\$191,629)    | \$20,006  | X |                   |                         |  | (\$176,646) | (\$205,474) | \$28,828  | X |  |
|       |  | Total Savings \$70,006   |  |                |                |           |   |                   | Total Savings \$98,828  |  |             |             |           |   |  |
|       | Increase Attrition Savings to align with Department hiring plans. The Mayor's proposed budget decreases total attrition savings in Fire Prevention across uniform and civilian salaries without justification. |  |  |                |                |           |   | Ongoing savings.  |                         |  |             |             |           |   |  |
| FIR-4 |  | FIR Administration   |  |                |                |           |   |                   |                         |  |             |             |           |   |  |
|       | Attrition Savings - Misc   |  |  | (\$481,689)    | (\$556,689)    | \$75,000  | X |                   |                         |  | (\$481,689) | (\$556,689) | \$75,000  | X |  |
|       | Mandatory Fringe Benefits  |  |  | (\$192,818)    | (\$222,840)    | \$30,022  | X |                   |                         |  | (\$198,463) | (\$229,364) | \$30,901  | X |  |
|       |  | Total Savings \$105,022  |  |                |                |           |   |                   | Total Savings \$105,901 |  |             |             |           |   |  |
|       | Increase Attrition Savings to align with Department hiring plans. The Mayor's proposed budget decreases attrition savings in Fire Administration without justification.  |  |  |                |                |           |   | Ongoing savings.  |                         |  |             |             |           |   |  |

| FY 2025-26                   |                  |                  |                  |
|------------------------------|------------------|------------------|------------------|
| Total Recommended Reductions |                  |                  |                  |
|                              | One-Time         | Ongoing          | Total            |
| General Fund                 | \$250,000        | \$275,028        | \$525,028        |
| Non-General Fund             | \$0              | \$0              | \$0              |
| <b>Total</b>                 | <b>\$250,000</b> | <b>\$275,028</b> | <b>\$525,028</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Recommended Reductions |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | \$304,729        | \$304,729        |
| Non-General Fund             | \$0        | \$0              | \$0              |
| <b>Total</b>                 | <b>\$0</b> | <b>\$304,729</b> | <b>\$304,729</b> |

GF = General Fund  
1T = One Time

**FIR - Fire**

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                                | Project  | Balance         |
|-----------------------|------|-----------|-------|-----------|-------------------------------------|----------|-----------------|
| 0000502981            | 2021 | 130652    | 10000 | 000002024 | FERRARA FIRE APPARATUS INC          | 10001964 | \$1,845         |
| 0000502981            | 2021 | 130652    | 10000 | 000002024 | FERRARA FIRE APPARATUS INC          | 10001964 | \$1,043         |
| 0000502981            | 2021 | 130652    | 10000 | 000002024 | FERRARA FIRE APPARATUS INC          | 10001964 | \$2,114         |
| 0000521052            | 2022 | 130652    | 10000 | 000002493 | ATLAS TOWING SERVICES INC           | 10001964 | \$1,791         |
| 0000544088            | 2021 | 130652    | 10010 | 000001670 | L N CURTIS & SONS                   | 10023214 | \$429           |
| 0000644139            | 2022 | 130649    | 10000 | 000001218 | RICOH USA INC                       | 10001969 | \$179           |
| 0000644139            | 2022 | 130644    | 10000 | 000001218 | RICOH USA INC                       | 10001965 | \$437           |
| 0000644139            | 2022 | 130651    | 10000 | 000001218 | RICOH USA INC                       | 10001963 | \$118           |
| 0000644139            | 2022 | 130652    | 10000 | 000001218 | RICOH USA INC                       | 10001964 | \$107           |
| 0000644139            | 2022 | 130651    | 10020 | 000001218 | RICOH USA INC                       | 10030549 | \$1,955         |
| 0000745240            | 2023 | 130652    | 10000 | 000001041 | STERICYCLE INC                      | 10034531 | \$92            |
| 0000745240            | 2023 | 130652    | 10000 | 000001041 | STERICYCLE INC                      | 10034531 | \$218           |
| 0000745240            | 2023 | 130652    | 10000 | 000001041 | STERICYCLE INC                      | 10034531 | \$60            |
| 0000751430            | 2023 | 130652    | 10000 | 000001931 | GRAINGER                            | 10001964 | \$9             |
| 0000754546            | 2023 | 130652    | 10000 | 000001094 | JOHNSON CONTROLS FIRE PROTECTION LP | 10001964 | \$912           |
| 0000754546            | 2023 | 130652    | 10000 | 000001094 | JOHNSON CONTROLS FIRE PROTECTION LP | 10001964 | \$41            |
| 0000754546            | 2023 | 130652    | 10000 | 000001094 | JOHNSON CONTROLS FIRE PROTECTION LP | 10001964 | \$336           |
| 0000756623            | 2023 | 130653    | 10000 | 000002925 | Moose Boats, Inc.                   | 10001968 | \$6,000         |
| 0000762110            | 2023 | 130652    | 10000 | 000001628 | LIFE-ASSIST INC                     | 10034531 | \$361           |
| 0000786470            | 2023 | 130654    | 10020 | 000000304 | TK ELEVATOR CORPORATION             | 10023213 | \$960           |
| 0000789248            | 2023 | 130644    | 10000 | 000001232 | REMOTE SATELLITE SYSTEMS INTL INC   | 10001965 | \$100           |
| 0000789248            | 2023 | 130644    | 10000 | 000001232 | REMOTE SATELLITE SYSTEMS INTL INC   | 10001965 | \$1,260         |
| <b>Total</b>          |      |           |       |           |                                     |          | <b>\$20,367</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$9,500,441 budget for FY 2025-26, as proposed by the Mayor, is \$537,151 or 5.4% less than the original FY 2024-25 budget of \$10,037,592.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 34.75 FTEs, which are 5.07 FTEs less than the 39.82 FTEs in the original FY 2024-25 budget. This represents a 12.7% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$654,795 in FY 2025-26 are the same as the FY 2024-25 revenues.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$9,110,420 budget for FY 2026-27, as proposed by the Mayor, is \$390,021 or 4.1% less than the Mayor's proposed FY 2025-26 budget of \$9,500,441.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 33.69 FTEs, which are 1.06 FTEs less than the 34.75 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 3.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$654,795 in FY 2026-27 are the same as the FY 2025-26 estimated revenues.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

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

|                                     | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Department of Police Accountability | 9,373,996                    | 9,776,177                    | 9,970,353                    | 10,037,592                   | 9,500,441                      |
| FTE Count                           | 42.38                        | 43.17                        | 40.84                        | 39.82                        | 34.75                          |

The Department’s budget increased by \$126,445 or 1.3% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 7.63 or 18.0% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$537,151 largely due to deletion of eleven positions, offset by a decrease in attrition savings.

The Mayor’s proposed FY 2025-26 budget includes the deletion of three positions as layoffs. Details of these proposed layoffs are as follows:

| <b>Division</b>           | <b><u>Job Class Title</u></b> | <b><u>Proposed Layoffs</u></b> |
|---------------------------|-------------------------------|--------------------------------|
| DPA Police Accountability | 1406 Senior Clerk             | 1                              |
| DPA Police Accountability | 8126 Senior Investigator      | 1                              |
| DPA Police Accountability | 8177 Attorney                 | 1                              |

As noted above, DPA’s FY 2025-26 budget is decreasing due to eleven position deletions, including three layoffs. The position deletions include two auditors, two attorneys, one administrative analyst, two investigators, and four clerical positions.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has decreased by \$390,021 largely due to the deletion of project funding that will be spent in FY 2025-26 on record digitization.

The Mayor’s proposed FY 2026-27 budget does not include any additional position deletions.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

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

However, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$16,420 and re-purposing \$150,000 of current year savings for total General Fund savings of \$166,420.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst's does not have any recommended reductions to DPA's budget in FY 2026-27.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**Current Year Savings**

**DPA - Police Accountability**

| Rec #    | Account Title                 | FY 2024-25  |          |           |    |    |
|----------|-------------------------------|---|----------|-----------|----|----|
|          |                               | Amount  |          |           |    |    |
|          |                               | From  | To       | Savings   | GF | 1T |
| CY DPA-1 |                               |   |          |           |    |    |
|          | Other Current Expenses - Bdgt | \$89,826  | \$39,826 | \$50,000  | x  | x  |
|          |                               | Reduce budgeted amount for non-personnel services. The Department will not spend these funds in FY 2024-25. |          |           |    |    |
| CY DPA-2 | Prof & Specialized Svcs-Bdgt  | \$125,000   | \$25,000 | \$100,000 | x  | x  |
|          |                               | Reduce budgeted amount for non-personnel services. The Department will not spend these funds in FY 2024-25. |          |           |    |    |

**Current Year Savings**

**Total Recommended Reductions**

|                  | One-Time         | Ongoing    | Total            |
|------------------|------------------|------------|------------------|
| General Fund     | \$150,000        | \$0        | \$150,000        |
| Non-General Fund | \$0              | \$0        | \$0              |
| <b>Total</b>     | <b>\$150,000</b> | <b>\$0</b> | <b>\$150,000</b> |

GF = General Fund

1T = One Time



**DPA - Police Accountability**

| <b>Purchase Order Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>              | <b>Project</b> | <b>Balance</b>  |
|------------------------------|-------------|------------------|-------------|-----------------|--------------------------|----------------|-----------------|
| 0000420424                   | 2020        | 209644           | 10000       | 000002340       | CARASOFT TECHNOLOGY CORP | 10001908       | \$124           |
| 0000420424                   | 2020        | 209644           | 10000       | 000002340       | CARASOFT TECHNOLOGY CORP | 10001908       | \$25            |
| 0000651084                   | 2022        | 209644           | 10000       | 000000801       | XEROX CORPORATION        | 10001908       | \$159           |
| 0000651084                   | 2022        | 209644           | 10000       | 000000801       | XEROX CORPORATION        | 10001908       | \$291           |
| 0000651084                   | 2022        | 209644           | 10000       | 000000801       | XEROX CORPORATION        | 10001908       | \$351           |
| 0000651084                   | 2022        | 209644           | 10000       | 000000801       | XEROX CORPORATION        | 10001908       | \$79            |
| 0000731363                   | 2023        | 209644           | 10000       | 000003004       | ConvergeOne, Inc.        | 10001908       | \$1,000         |
| 0000742807                   | 2023        | 209644           | 10000       | 000000807       | WORDJET TRANSCRIPTION    | 10001908       | \$1,000         |
| 0000742807                   | 2023        | 209644           | 10000       | 000000807       | WORDJET TRANSCRIPTION    | 10001908       | \$1,000         |
| 0000742807                   | 2023        | 209644           | 10000       | 000000807       | WORDJET TRANSCRIPTION    | 10001908       | \$1,000         |
| 0000742839                   | 2023        | 209644           | 10000       | 000000807       | WORDJET TRANSCRIPTION    | 10001908       | \$3,390         |
| 0000743062                   | 2023        | 209644           | 10000       | 000000870       | VERITEXT LLC             | 10001908       | \$5,000         |
| 0000743062                   | 2023        | 209644           | 10000       | 000000870       | VERITEXT LLC             | 10001908       | \$3,000         |
| <b>Total</b>                 |             |                  |             |                 |                          |                | <b>\$16,420</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$1,217,923 budget for FY 2025-26, as proposed by the Mayor, is \$85,636 or 6.6% less than the original FY 2024-25 budget of \$1,303,559.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 1.71 FTEs, which are 0.56 FTEs more than the 1.15 FTEs in the original FY 2024-25 budget. This represents a 48.7% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department does not have any revenues.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$1,244,683 budget for FY 2026-27, as proposed by the Mayor, is \$26,760 or 2.2% more than the Mayor's proposed FY 2025-26 budget of \$1,217,923.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 1.44 FTEs, which are 0.27 FTEs less than the 1.71 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 15.8% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department does not have any revenues.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** SDA—SHERIFF ACCOUNTABILITY

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

|                        | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Sheriff Accountability | 1,973,878                    | 2,511,812                    | 1,756,728                    | 1,303,559                    | 1,217,923                      |
| FTE Count              | 7.70                         | 10.20                        | 4.52                         | 1.15                         | 1.71                           |

The Department’s budget decreased by \$755,955 or 38.3% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 5.99 or 77.8% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$85,636 largely due to a decrease in salary and benefit costs.

The Mayor’s proposed FY 2025-26 budget includes the deletion of 1 position as layoffs:

| <b><u>Division</u></b> | <b><u>Job Class Title</u></b> | <b><u>Proposed Layoffs</u></b> |
|------------------------|-------------------------------|--------------------------------|
| SDA Sherriff Oversight | 1842C Management Assistant    | 1                              |

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$26,760 largely due to increased salary and benefit costs.

The Mayor’s proposed FY 2026-27 budget does not include any layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** **SDA—SHERIFF ACCOUNTABILITY**

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$65,642 in FY 2025-26. Of the \$65,642 in recommended reductions, \$2,000 are ongoing savings and \$63,642 are one-time savings.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$1,879 in FY 2026-27. All of the \$1,879 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$24,881 or 2.0% in the Department’s FY 2026-27 budget.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**SDA- Sheriff Accountability**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

| SDA Inspector General |                             |  |  |               |               |          |   |   |                   |  |               |         |         |   |  |
|-----------------------|-----------------------------|--|--|---------------|---------------|----------|---|---|-------------------|--|---------------|---------|---------|---|--|
| SDA-1                 | Materials & Supplies-Budget |  |  | \$4,821       | \$2,821       | \$2,000  | x |   |                   |  | \$4,700       | \$2,821 | \$1,879 | x |  |
|                       |                             | Reduce the Materials & Supplies budget to reflect decreased operational needs. Following the layoff of the department secretary by the Mayor, only one budgeted FTE position remains, which is currently vacant. With reduced staffing, this recommendation lowers the Materials & Supplies budget to \$2,821. |  |               |               |          |   |   | Ongoing savings.  |  |               |         |         |   |  |
| SDA-2                 | Attrition Savings           |  |  | (\$1,148,849) | (\$1,202,822) | \$53,973 | x | x |                   |  |               |         | \$0     |   |  |
|                       | Mandatory Fringe Benefits   |  |  | (\$459,899)   | (\$469,568)   | \$9,669  | x | x |                   |  |               |         | \$0     |   |  |
|                       |                             |  |  | Total Savings | \$63,642      |          |   |   |                   |  | Total Savings | \$0     |         |   |  |
|                       |                             | Increase attrition savings to more accurately reflect realistic hiring timelines. This recommendation reflects the amount of total savings that can be achieved by funding one 0961 Department Head I position at 0.75 FTE instead of 1.0 FTE.   |  |               |               |          |   |   | One-time savings. |  |               |         |         |   |  |

| FY 2025-26                   |          |         |          |
|------------------------------|----------|---------|----------|
| Total Recommended Reductions |          |         |          |
|                              | One-Time | Ongoing | Total    |
| General Fund                 | \$63,642 | \$2,000 | \$65,642 |
| Non-General Fund             | \$0      | \$0     | \$0      |
| Total                        | \$63,642 | \$2,000 | \$65,642 |

| FY 2026-27                   |          |         |         |
|------------------------------|----------|---------|---------|
| Total Recommended Reductions |          |         |         |
|                              | One-Time | Ongoing | Total   |
| General Fund                 | \$0      | \$1,879 | \$1,879 |
| Non-General Fund             | \$0      | \$0     | \$0     |
| Total                        | \$0      | \$1,879 | \$1,879 |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$345,636,970 budget for FY 2025-26, as proposed by the Mayor, is \$23,929,951 or 7.4% more than the original FY 2024-25 budget of \$321,707,019.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 944.75 FTEs, which are 58.05 FTEs less than the 1,002.80 FTEs in the original FY 2024-25 budget. This represents a 5.8% decrease in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$69,705,484 in FY 2025-26 are \$7,266,705 or 9.4% less than FY 2024-25 revenues of \$76,972,189.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$351,553,413 budget for FY 2026-27, as proposed by the Mayor, is \$5,916,443 or 1.7% more than the Mayor's proposed FY 2025-26 budget of \$345,636,970.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 939.77 FTEs, which are 4.98 FTEs less than the 944.75 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.5% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$70,749,085 in FY 2026-27 are \$1,043,601 or 1.5% more than FY 2025-26 estimated revenues of \$69,705,484.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** SHF—SHERIFF

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

|           | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-----------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Sheriff   | 268,878,448                  | 299,186,306                  | 291,014,602                  | 321,707,019                  | 345,636,970                    |
| FTE Count | 999.66                       | 1,001.89                     | 995.38                       | 1,002.80                     | 944.75                         |

The Department's budget increased by \$76,758,522 or 28.5% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 54.91 or 5.5% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$23,929,951 primarily due to \$6.4 million in capital projects, \$6.8 million in debt-service budget, and increases in salary and benefit costs.

The Mayor's proposed FY 2025-26 budget does not include any layoffs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$5,916,443 largely due to increases in salary and benefit costs.

The Mayor's proposed FY 2026-27 budget does not include any layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** SHF—SHERIFF

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$1,168,828 in FY 2025-26. Of the \$1,168,828 in recommended reductions, \$143,828 are ongoing savings and \$1,025,000 are one-time savings. These reductions would still allow an increase of \$22,761,123 or 7.1% in the Department’s FY 2025-26 budget.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$143,828 in FY 2026-27. All of the \$143,828 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$5,772,615 or 1.7% in the Department’s FY 2026-27 budget.



**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

| SHF - Sheriff          |                         |  |    |             |             |          |    |    |                   |    |             |             |          |    |    |
|------------------------|-------------------------|--|----|-------------|-------------|----------|----|----|-------------------|----|-------------|-------------|----------|----|----|
| Rec #                  | Account Title           | FY 2025-26   |    |             |             |          |    |    | FY 2026-27        |    |             |             |          |    |    |
|                        |                         | FTE  |    | Amount      |             |          |    |    | FTE               |    | Amount      |             |          |    |    |
|                        |                         | From   | To | From        | To          | Savings  | GF | 1T | From              | To | From        | To          | Savings  | GF | 1T |
| Fiscal Recommendations |                         |  |    |             |             |          |    |    |                   |    |             |             |          |    |    |
| SHF-1                  |                         | SHF Planning   |    |             |             |          |    |    |                   |    |             |             |          |    |    |
|                        | DT Technology Projects  |  |    | \$75,000    | \$25,000    | \$50,000 | x  |    |                   |    | \$75,000    | \$25,000    | \$50,000 | x  |    |
|                        |                         | Reduce the budgeted amount for DT Technology Projects by \$50,000. This recommendation corresponds with equivalent recommended revenue and expenditure reductions within the Department of Technology due to unspent funds. A reduction in this expenditure from SHF will allow DT to spend down existing carryforward funds.  |    |             |             |          |    |    | Ongoing Savings.  |    |             |             |          |    |    |
| SHF-2                  |                         | SHF Administration   |    |             |             |          |    |    |                   |    |             |             |          |    |    |
|                        | Property Rent           |  |    | \$25,000    | \$0         | \$25,000 | x  | x  |                   |    |             |             | \$0      |    |    |
|                        |                         | Reject the proposed one-time increase in Property Rent. The Mayor’s budget includes a \$25,000 increase to cover higher lease costs at 70 Oak Grove Street in FY 2025-26. The higher lease costs stem from the Department paying a holdover rate of \$50.40/sq ft, which is above market value, after the lease expired in May 2024 and no new agreement was reached with the landlord. More cost-effective options are available, such as 1455 Market Street at \$41/sq ft, with a \$15/sq ft moving allowance and a \$100/sq ft tenant improvement credit. This recommendation urges the Department to pursue a market-rate location and avoid unnecessary rent increases. |    |             |             |          |    |    | One-time savings. |    |             |             |          |    |    |
| SHF-3                  | Software Licensing Fees |  |    | \$1,500,000 | \$1,406,172 | \$93,828 | x  |    |                   |    | \$1,500,000 | \$1,406,172 | \$93,828 | x  |    |
|                        |                         | Reduce the budgeted line item for Software Licensing Fees from \$1,500,000 to \$1,406,172. The Department indicated the funding would support the purchase of 220 replacement tasers, 700 body-worn cameras, and associated warranties and software fees with a total projected costs of \$1,538,546. The Department's overall Software Licensing Fee budget is \$1,632,374, which includes \$132,374 in existing funds. This recommendation reduces the proposed budget to account for these existing funds, which can be used to offset a portion of the new licensing costs.  |    |             |             |          |    |    | Ongoing Savings.  |    |             |             |          |    |    |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

| <b>SHF - Sheriff</b> |                           |  |    |               |               |           |    |    |                          |    |        |    |         |    |    |
|----------------------|---------------------------|--|----|---------------|---------------|-----------|----|----|--------------------------|----|--------|----|---------|----|----|
| Rec #                | Account Title             | FY 2025-26   |    |               |               |           |    |    | FY 2026-27               |    |        |    |         |    |    |
|                      |                           | FTE  |    | Amount        |               |           |    |    | FTE                      |    | Amount |    |         |    |    |
|                      |                           | From   | To | From          | To            | Savings   | GF | 1T | From                     | To | From   | To | Savings | GF | 1T |
| SHF-4                |                           | <b>SHF Custody</b>   |    |               |               |           |    |    |                          |    |        |    |         |    |    |
|                      | Attrition Savings         |  |    | (\$1,195,294) | (\$1,345,294) | \$150,000 | x  | x  |                          |    |        |    | \$0     |    |    |
|                      | Mandatory Fringe Benefits |  |    | (\$991,241)   | (\$1,341,241) | \$350,000 | x  | x  |                          |    |        |    | \$0     |    |    |
|                      |                           | <i>Total Savings \$500,000</i>   |    |               |               |           |    |    | <i>Total Savings \$0</i> |    |        |    |         |    |    |
|                      |                           | Increase Attrition Savings in SHF Custody to account for low staffing levels, increase overtime budget, and salary and fringe underspending in FY 2024-25. |    |               |               |           |    |    | One-time savings.        |    |        |    |         |    |    |
| SHF-5                |                           | <b>SHF Field</b>   |    |               |               |           |    |    |                          |    |        |    |         |    |    |
|                      | Attrition Savings         |  |    | (\$1,343,869) | (\$1,643,869) | \$300,000 |    | x  |                          |    |        |    | \$0     |    |    |
|                      | Mandatory Fringe Benefits |  |    | (\$537,756)   | (\$737,756)   | \$200,000 |    | x  |                          |    |        |    | \$0     |    |    |
|                      |                           | <i>Total Savings \$500,000</i>   |    |               |               |           |    |    | <i>Total Savings \$0</i> |    |        |    |         |    |    |
|                      |                           | Increase Attrition Savings in SHF Field to account for projected underspending in FY 2025-26.  |    |               |               |           |    |    | One-time savings.        |    |        |    |         |    |    |

| FY 2025-26                   |             |           |             |
|------------------------------|-------------|-----------|-------------|
| Total Recommended Reductions |             |           |             |
|                              | One-Time    | Ongoing   | Total       |
| General Fund                 | \$525,000   | \$143,828 | \$668,828   |
| Non-General Fund             | \$500,000   | \$0       | \$0         |
| Total                        | \$1,025,000 | \$143,828 | \$1,168,828 |

| FY 2026-27                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Recommended Reductions |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$143,828 | \$143,828 |
| Non-General Fund             | \$0      | \$0       | \$0       |
| Total                        | \$0      | \$143,828 | \$143,828 |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$58,389,127 budget for FY 2025-26, as proposed by the Mayor, is \$1,690,947 or 3.0% more than the original FY 2024-25 budget of \$56,698,180.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 219.62 FTEs, which are 5.38 FTEs more than the 214.24 FTEs in the original FY 2024-25 budget. This represents a 2.5% increase in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$1,516,836 in FY 2025-26 are \$490,689 or 24.4% less than FY 2024-25 revenues of \$2,007,525.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$58,655,067 budget for FY 2026-27, as proposed by the Mayor, is \$265,940 or 0.5% more than the Mayor's proposed FY 2025-26 budget of \$58,389,127.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 211.29 FTEs, which are 8.33 FTEs less than the 219.62 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 3.8% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$1,242,682 in FY 2026-27 are \$274,154 or 18.1% less than FY 2025-26 estimated revenues of \$1,516,836.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** PDR – PUBLIC DEFENDER

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

|                 | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-----------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Public Defender | 45,292,551                   | 50,185,337                   | 52,610,099                   | 56,698,180                   | 58,389,127                     |
| FTE Count       | 194.58                       | 207.10                       | 208.68                       | 214.24                       | 219.62                         |

The Department's budget increased by \$13,096,576 or 28.9% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 25.04 or 12.9% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$1,690,947 largely due to salary and benefit cost increases, and increased costs for non-personnel services for litigation related expenses.

The Mayor's proposed FY 2025-26 budget does not include any deletion of positions as layoffs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$265,940 largely due to salary and benefit cost increases and increased costs for non-personnel services for litigation related expenses.

The Mayor's proposed FY 2026-27 budget does not include any deletion of positions as layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** PDR – PUBLIC DEFENDER

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$36,472 in FY 2025-26. Of the \$36,472 in recommended reductions, all are one-time savings. These reductions would still allow an increase of \$1,654,475 or 2.9% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$990, for total General Fund savings of \$37,462.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst has no recommended reductions in FY 2026-27.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**PDR - Public Defender**

| Rec #                  | Account Title               | FY 2025-26  |    |               |               |          |    |    | FY 2026-27        |    |        |    |         |    |    |
|------------------------|-----------------------------|---|----|---------------|---------------|----------|----|----|-------------------|----|--------|----|---------|----|----|
|                        |                             | FTE   |    | Amount        |               |          |    |    | FTE               |    | Amount |    |         |    |    |
|                        |                             | From  | To | From          | To            | Savings  | GF | 1T | From              | To | From   | To | Savings | GF | 1T |
| Fiscal Recommendations |                             |   |    |               |               |          |    |    |                   |    |        |    |         |    |    |
| PDR-1                  |                             | PDR Public Defender   |    |               |               |          |    |    |                   |    |        |    |         |    |    |
|                        | Materials & Supplies-Budget |   |    | \$60,471      | \$55,471      | \$5,000  | x  | x  |                   |    |        |    | \$0     |    |    |
|                        |                             | Reduce Materials and Supplies budget to reflect expected Department expenditures and actual need. The Department has consistently underspent on this account.   |    |               |               |          |    |    | One-time savings  |    |        |    |         |    |    |
| PDR-2                  | Attrition Savings           | (20.88)   |    | (\$2,839,794) | (\$2,862,613) | \$22,819 | x  | x  |                   |    |        |    | \$0     |    |    |
|                        | Mandatory Fringe Benefits   |   |    | (\$1,136,505) | (\$1,145,158) | \$8,653  | x  | x  |                   |    |        |    | \$0     |    |    |
|                        |                             | Total Savings \$31,472  |    |               |               |          |    |    | Total Savings \$0 |    |        |    |         |    |    |
|                        |                             | Increase Attrition Savings to reflect anticipated 2-month delay in hiring a vacant 1.0 FTE 2920 Medical Social Worker position. This position is being upward substituted from 1.0 FTE 8173 Legal Assistant to a 1.0 FTE 2920 Medical Social Worker position. |    |               |               |          |    |    | One-time savings  |    |        |    |         |    |    |

| FY 2025-26                   |                 |            |                 |
|------------------------------|-----------------|------------|-----------------|
| Total Recommended Reductions |                 |            |                 |
|                              | One-Time        | Ongoing    | Total           |
| General Fund                 | \$36,472        | \$0        | <b>\$36,472</b> |
| Non-General Fund             | \$0             | \$0        | <b>\$0</b>      |
| <b>Total</b>                 | <b>\$36,472</b> | <b>\$0</b> | <b>\$36,472</b> |

| FY 2026-27                   |            |            |            |
|------------------------------|------------|------------|------------|
| Total Recommended Reductions |            |            |            |
|                              | One-Time   | Ongoing    | Total      |
| General Fund                 | \$0        | \$0        | <b>\$0</b> |
| Non-General Fund             | \$0        | \$0        | <b>\$0</b> |
| <b>Total</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

GF = General Fund  
1T = One Time

**PDR - Public Defender**

| <b>Purchase Order Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>                | <b>Project</b> | <b>Balance</b> |
|------------------------------|-------------|------------------|-------------|-----------------|----------------------------|----------------|----------------|
| 0000196675                   | 2018        | 232082           | 10000       | 000000904       | U S PURE WATER CORP        | 10001889       | \$81           |
| 0000677621                   | 2022        | 232082           | 10000       | 000002312       | CENTRAL COMPUTERS INC      | 10001889       | \$85           |
| 0000715804                   | 2023        | 232082           | 10000       | 000001052       | STAPLES BUSINESS ADVANTAGE | 10001889       | \$103          |
| 0000715804                   | 2023        | 232082           | 10000       | 000001052       | STAPLES BUSINESS ADVANTAGE | 10001889       | \$16           |
| 0000715804                   | 2023        | 232082           | 10000       | 000001052       | STAPLES BUSINESS ADVANTAGE | 10001889       | \$521          |
| 0000767497                   | 2023        | 232082           | 10000       | 000001052       | STAPLES BUSINESS ADVANTAGE | 10001889       | \$73           |
| 0000767497                   | 2023        | 232082           | 10000       | 000001052       | STAPLES BUSINESS ADVANTAGE | 10001889       | \$56           |
| 0000790437                   | 2023        | 232082           | 10000       | 000001052       | STAPLES BUSINESS ADVANTAGE | 10001889       | \$56           |
| <b>Total</b>                 |             |                  |             |                 |                            |                | <b>\$990</b>   |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$96,676,234 budget for FY 2025-26, as proposed by the Mayor, is \$3,089,669 or 3.3% more than the original FY 2024-25 budget of \$93,586,565.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 282.51 FTEs, which are 10.48 FTEs less than the 292.99 FTEs in the original FY 2024-25 budget. This represents a 3.6% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$9,021,311 in FY 2025-26 are \$400,032 or 4.2% less than FY 2024-25 revenues of \$9,421,343.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$99,453,638 budget for FY 2026-27, as proposed by the Mayor, is \$2,777,404 or 2.9% more than the Mayor's proposed FY 2025-26 budget of \$96,676,234.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 281.39 FTEs, which are 1.12 FTEs less than the 282.51 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.4% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$8,609,847 in FY 2026-27 are \$411,464 or 4.6% less than FY 2025-26 estimated revenues of \$9,021,311.



**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DAT – DISTRICT ATTORNEY

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

|                   | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| District Attorney | 81,237,605                   | 83,984,240                   | 89,560,041                   | 93,586,565                   | 96,676,234                     |
| FTE Count         | 282.99                       | 283.24                       | 295.29                       | 292.99                       | 282.51                         |

The Department's budget increased by \$15,438,629 or 19.0% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 0.48 or 0.2% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$3,089,669 largely due to salary and benefit cost increases.

The Mayor's proposed FY 2025-26 budget does not include any deletion of positions as layoffs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$2,777,404 largely due to salary and benefit cost increases.

The Mayor's proposed FY 2026-27 budget does not include any deletion of positions as layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DAT – DISTRICT ATTORNEY

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$69,533 in FY 2025-26. Of the \$69,533 in recommended reductions, none are ongoing savings and all are one-time savings. These reductions would still allow an increase of \$3,020,136 or 3.2% in the Department’s FY 2025-26 budget.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst has no recommended reductions to the Department’s budget in FY 2026-27.

Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget

DAT - District Attorney

| Rec #                  | Account Title                | FY 2025-26  |    |             |             |          |    |    | FY 2026-27        |    |        |    |         |    |    |
|------------------------|------------------------------|---|----|-------------|-------------|----------|----|----|-------------------|----|--------|----|---------|----|----|
|                        |                              | FTE   |    | Amount      |             |          |    |    | FTE               |    | Amount |    |         |    |    |
|                        |                              | From  | To | From        | To          | Savings  | GF | 1T | From              | To | From   | To | Savings | GF | 1T |
| Fiscal Recommendations |                              |   |    |             |             |          |    |    |                   |    |        |    |         |    |    |
|                        |                              | DAT District Attorney   |    |             |             |          |    |    |                   |    |        |    |         |    |    |
| DAT-1                  | Programmatic Projects-Budget |   |    | \$2,921,304 | \$2,896,304 | \$25,000 | x  | x  |                   |    |        |    | \$0     |    |    |
|                        |                              | According to the Department, the Independent Investigations Bureau program will have a remaining surplus of \$80,000 of unspent funds in FY 2024-25. Reduce to reflect expected FY 2025-26 Department expenditures and actual need. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY24-25 with \$0.5 million in salary and benefit savings and programmatic projects.                        |    |             |             |          |    |    | One-time savings  |    |        |    |         |    |    |
| DAT-2                  | Attrition Savings            | (2.09)  |    | (\$283,673) | (\$315,733) | \$32,060 | x  | x  |                   |    |        |    | \$0     |    |    |
|                        | Mandatory Fringe Benefits    |   |    | (\$113,577) | (\$126,050) | \$12,473 | x  | x  |                   |    |        |    | \$0     |    |    |
|                        |                              | Total Savings \$44,533  |    |             |             |          |    |    | Total Savings \$0 |    |        |    |         |    |    |
|                        |                              | Increase attrition savings. Department plans to fill vacant 1.0 FTE 1824 Principal Administrative Analyst, and two vacant 1.0 FTE 8129 Victim Witness Investigator I positions. Increase attrition savings to reflect anticipated 1-month delay of hiring. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY24-25 with \$0.5 million in salary and benefit savings and programmatic projects. |    |             |             |          |    |    | One-time savings  |    |        |    |         |    |    |

| FY 2025-26                   |          |         |          |
|------------------------------|----------|---------|----------|
| Total Recommended Reductions |          |         |          |
|                              | One-Time | Ongoing | Total    |
| General Fund                 | \$69,533 | \$0     | \$69,533 |
| Non-General Fund             | \$0      | \$0     | \$0      |
| Total                        | \$69,533 | \$0     | \$69,533 |

| FY 2026-27                   |          |         |       |
|------------------------------|----------|---------|-------|
| Total Recommended Reductions |          |         |       |
|                              | One-Time | Ongoing | Total |
| General Fund                 | \$0      | \$0     | \$0   |
| Non-General Fund             | \$0      | \$0     | \$0   |
| Total                        | \$0      | \$0     | \$0   |

**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 16, 2025

**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 2025-2026 to Fiscal Year 2026-2027 Budget.

**Page**

**Descriptions for Departmental Budget Hearing, June 18, 2025 Meeting, 10:00 a.m.**

|     |  |     |
|-----|--|-----|
| CAT | City Attorney, Office of the .....                     | 1   |
| TTX | Treasurer and Tax Collector, Office of the .....       | 9   |
| ASR | Assessor/Recorder, Office of the .....                 | 14  |
| FAM | Fine Arts Museum .....                                 | 20  |
| ART | Arts Commission .....                                  | 24  |
| WAR | War Memorial .....                                     | 29  |
| HRD | Human Resources, Department of .....                   | 34  |
| ETH | Ethics Commission .....                                | 41  |
| TIS | Technology, Department of .....                        | 46  |
| CPC | Planning Department .....                              | 56  |
| REG | Elections, Department of .....                         | 61  |
| RET | Retirement System .....                                | 67  |
| GEN | General City Responsibility .....                      | 73  |
| CON | Controller, Office of the .....                        | 77  |
| ADM | City Administrator, Office of the .....                | 83  |
| DPW | Public Works .....                                     | 96  |
| MYR | Mayor's Office/Housing and Community Development ..... | 105 |
| DPH | Public Health, Department of .....                     | 112 |
| BOS | Board of Supervisors .....                             | 122 |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$125,434,892 budget for FY 2025-26, as proposed by the Mayor, is \$7,718,869 or 6.6% more than the original FY 2024-25 budget of \$117,716,023.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 339.18 FTEs, which are 5.15 FTEs more than the 334.03 FTEs in the original FY 2024-25 budget. This represents a 1.5% increase in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$88,671,212 in FY 2025-26 are \$6,167,458 or 7.5% more than FY 2024-25 revenues of \$82,503,754.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$129,444,081 budget for FY 2026-27, as proposed by the Mayor, is \$4,009,189 or 3.2% more than the Mayor's proposed FY 2025-26 budget of \$125,434,892.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 338.75 FTEs, which are 0.43 FTEs less than the 339.18 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$89,590,022 in FY 2026-27 are \$918,810 or 1.0% more than FY 2025-26 estimated revenues of \$88,671,212.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** CAT – CITY ATTORNEY

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

|               | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|---------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| City Attorney | 98,679,267                   | 103,414,220                  | 108,739,568                  | 117,716,023                  | 125,434,892                    |
| FTE Count     | 311.04                       | 320.28                       | 316.21                       | 334.03                       | 339.18                         |

The Department's budget increased by \$26,755,625 or 27.1% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 28.14 FTE or 9.0% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$7,718,869 largely due to salary and benefit cost increases, driven in part by the addition of 5.15 new positions in FY 2025-26: three to support the San Francisco Airport, one for the San Francisco Public Utilities Commission (SFPUC), and three to protect federal funding. The Department's proposed budget also includes a \$1.6 million increase in litigation expenditures.

The Mayor's proposed FY 2025-26 budget does not include any layoffs in the Department.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$4,009,189 largely due to salary and benefit cost increases, increases in litigation expenses, and increases in professional and specialized services.

The Mayor's proposed FY 2026-27 budget does not include any layoffs in the Department.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** CAT – CITY ATTORNEY

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$307,576 in FY 2025-26. Of the \$307,576 in recommended reductions, \$90,978 are ongoing savings and \$216,598 are one-time savings. These reductions would still allow an increase of \$7,411,293 or 6.3% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$1,270, for total General Fund savings of \$308,846.

Our policy recommendations total \$843,402 in FY 2025-26. All of the \$843,402 in policy recommendations are ongoing savings.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$93,718 in FY 2026-27. All of the \$93,718 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$3,915,471 or 3.1% in the Department’s FY 2026-27 budget.

Our policy recommendations total \$1,060,000 in FY 2025-26. All of the \$1,060,000 in policy recommendations are ongoing savings.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**CAT- City Attorney**

| Rec #                  | Account Title                                    | FY 2025-26   |   |           |           |             |    |    | FY 2026-27             |                  |           |           |             |    |    |
|------------------------|--|--|---|-----------|-----------|-------------|----|----|------------------------|------------------|-----------|-----------|-------------|----|----|
|                        |  | FTE  |   | Amount    |           | Savings     | GF | 1T | FTE                    |                  | Amount    |           | Savings     | GF | 1T |
|                        |  | From   | To  | From      | To        |             |    |    | From                   | To               | From      | To        |             |    |    |
| Fiscal Recommendations |  |  |   |           |           |             |    |    |                        |                  |           |           |             |    |    |
| CAT-1                  |  | CAT City Attorney  |   |           |           |             |    |    |                        |                  |           |           |             |    |    |
|                        | Training - Budget                                |  |   | \$90,000  | \$70,000  | \$20,000    | x  |    |                        |                  | \$90,000  | \$70,000  | \$20,000    | x  |    |
|                        |  | Reduce budgeted amount for Training. The Mayor's proposed budget includes an increase of \$20,000 in training costs for onboarding new staff members. The Department spent \$69,000 on training costs in FY 2023-24, and in FY 2024-25 has spent and encumbered less than \$30,000 through May 30, 2025. |   |           |           |             |    |    | Ongoing savings.       |                  |           |           |             |    |    |
| CAT-2                  | 1241 Human Resources Analyst                     | 1.00   | 0.00  | \$142,221 | \$0       | \$142,221   | x  |    | 1.00                   | 0.00             | \$147,608 | \$0       | \$147,608   | x  |    |
|                        | Mandatory Fringe Benefits                        |  |   | \$53,067  | \$0       | \$53,067    | x  |    |                        |                  | \$55,694  | \$0       | \$55,694    | x  |    |
|                        | 1460 Legal Secretary II                          | 0.00   | 1.00  | \$0       | \$124,735 | (\$124,735) | x  |    | 0.00                   | 1.00             | \$0       | \$129,460 | (\$129,460) | x  |    |
|                        | Mandatory Fringe Benefits                        |  |   | \$0       | \$49,048  | (\$49,048)  | x  |    |                        |                  | \$0       | \$51,546  | (\$51,546)  | x  |    |
|                        |  | Total Savings \$21,505   |   |           |           |             |    |    | Total Savings \$22,296 |                  |           |           |             |    |    |
|                        |  |  | Deny proposed upward substitution of 1.00 FTE 1460 Legal Secretary II to 1.00 FTE 1241 Human Resources Analyst position to due to inadequate justification. The Department states that this substitution is intended to properly classify Human Resources team members whose positions are currently temporarily assigned from other classifications. However, the Department can continue to rely on the Department of Human Resources, as it has in prior years, to meet its HR needs. The Department has not provided adequate justification for creating its own human resources team. This recommendation will retain 1.00 FTE 1460 Legal Secretary II position, which can perform essential legal functions for the Department.       |           |           |             |    |    |                        | Ongoing savings. |           |           |             |    |    |
| CAT-3                  | 1244 Senior Human Resources Analyst              | 1.00   | 0.00  | \$165,902 | \$0       | \$165,902   | x  |    | 1.00                   | 0.00             | \$172,187 | \$0       | \$172,187   | x  |    |
|                        | Mandatory Fringe Benefits                        |  |   | \$57,839  | \$0       | \$57,839    | x  |    |                        |                  | \$60,634  | \$0       | \$60,634    | x  |    |
|                        | 8151 Claims Investigator, City Attorney's Office | 0.00   | 1.00  | \$0       | \$154,209 | (\$154,209) | x  |    | 0.00                   | 1.00             | \$0       | \$160,051 | (\$160,051) | x  |    |
|                        | Mandatory Fringe Benefits                        |  |   | \$0       | \$55,139  | (\$55,139)  | x  |    |                        |                  | \$0       | \$57,844  | (\$57,844)  | x  |    |
|                        |  | Total Savings \$14,393   |   |           |           |             |    |    | Total Savings \$14,926 |                  |           |           |             |    |    |
|                        |  |  | Deny proposed upward substitution of 1.00 FTE 8151 Claims Investigator to 1.00 FTE 1244 Senior Human Resources Analyst position due to inadequate justification. The Department states that this substitution is intended to properly classify Human Resources team members whose positions are currently temporarily assigned from other classifications. However, the Department can continue to rely on the Department of Human Resources, as it has in prior years, to meet its HR needs. The Department has not provided adequate justification for creating its own human resources team. This recommendation will retain 1.00 FTE 8151 Claims Investigator position, which can perform essential legal functions for the Department. |           |           |             |    |    |                        | Ongoing savings. |           |           |             |    |    |



**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**CAT- City Attorney**

| Rec # | Account Title   | FY 2025-26   |      |             |           |             |    |    | FY 2026-27             |      |           |           |             |    |    |
|-------|---|--|------|-------------|-----------|-------------|----|----|------------------------|------|-----------|-----------|-------------|----|----|
|       |   | FTE  |      | Amount      |           |             |    |    | FTE                    |      | Amount    |           |             |    |    |
|       |   | From   | To   | From        | To        | Savings     | GF | 1T | From                   | To   | From      | To        | Savings     | GF | 1T |
| CAT-4 | 1246 Principal Human Resources Analyst                  | 1.00   | 0.00 | \$187,464   | \$0       | \$187,464   | x  |    | 1.00                   | 0.00 | \$194,565 | \$0       | \$194,565   | x  |    |
|       | Mandatory Fringe Benefits                               |  |      | \$62,356    | \$0       | \$62,356    | x  |    |                        |      | \$65,416  | \$0       | \$65,416    | x  |    |
|       | 8152 Senior Claims Investigator, City Attorney's Office | 0.00   | 1.00 | \$0         | \$170,059 | (\$170,059) | x  |    | 0.00                   | 1.00 | \$0       | \$176,501 | (\$176,501) | x  |    |
|       | Mandatory Fringe Benefits                               |  |      | \$0         | \$58,799  | (\$58,799)  | x  |    |                        |      | \$0       | \$61,625  | (\$61,625)  | x  |    |
|       |   | Total Savings \$20,962   |      |             |           |             |    |    | Total Savings \$21,855 |      |           |           |             |    |    |
|       |   | Deny proposed upward substitution of 1.00 FTE 8152 Senior Claims Investigator to 1.00 FTE 1246 Principal Human Resources Analyst position due to inadequate justification. The Department states that this substitution is intended to properly classify Human Resources team members whose positions are currently temporarily assigned from other classifications. However, the Department can continue to rely on the Department of Human Resources, as it has in prior years, to meet its HR needs. The Department has not provided adequate justification for creating its own human resources team. This recommendation will retain 1.00 FTE 8152 Senior Claims Investigator position, which can perform essential legal functions for the Department. |      |             |           |             |    |    | Ongoing savings.       |      |           |           |             |    |    |
| CAT-5 | 1224 Principal Payroll And Personnel Clerk              | 1.00   | 0.00 | \$122,911   | \$0       | \$122,911   | x  |    | 1.00                   | 0.00 | \$127,567 | \$0       | \$127,567   | x  |    |
|       | Mandatory Fringe Benefits                               |  |      | \$48,617    | \$0       | \$48,617    | x  |    |                        |      | \$51,104  | \$0       | \$51,104    | x  |    |
|       | 1222 Senior Payroll And Personnel Clerk                 | 0.00   | 1.00 | \$0         | \$111,486 | (\$111,486) | x  |    | 0.00                   | 1.00 | \$0       | \$115,709 | (\$115,709) | x  |    |
|       | Mandatory Fringe Benefits                               |  |      | \$0         | \$45,924  | (\$45,924)  | x  |    |                        |      | \$0       | \$48,321  | (\$48,321)  | x  |    |
|       |   | Total Savings \$14,118   |      |             |           |             |    |    | Total Savings \$14,641 |      |           |           |             |    |    |
|       |   | Deny proposed upward substitution of 1.00 FTE 1222 Senior Payroll and Personnel Clerk to 1.00 FTE 1224 Principal Payroll and Personnel Clerk due to inadequate justification. The 1224 classification is distinguished from the 1222 classification by its supervisory responsibilities. The responsibilities of this position can be carried out by the existing 1222 Senior Payroll and Personnel Clerk classification.  |      |             |           |             |    |    | Ongoing savings.       |      |           |           |             |    |    |
| CAT-6 | Programmatic Projects-Budget                            |  |      | \$1,060,000 | \$843,402 | \$216,598   | x  | x  |                        |      |           |           |             | x  |    |
|       |   | Reduce the budgeted Programmatic Projects-Budget. The proposed budget includes \$1,060,000 in FY 2025-26 to fund three new 0.80 FTE 8177 Attorney positions to respond to federal funding threats posed by the Trump Administration. The total salary and benefit costs for these positions amount to \$843,402 in FY 2025-26. This recommendation would reduce the proposed budget by the difference of \$216,598 and would still allow the Department to hire three new 0.80 FTE 8177 Attorney positions in FY 2025-26.<br><br>The Budget and Legislative Analyst's Office considers approval of these positions and the remaining funding to be policy decisions for the Board of Supervisors, as discussed in CAT-7 and CAT-8.                           |      |             |           |             |    |    | One-time savings.      |      |           |           |             |    |    |

GF = General Fund  
1T = One Time

Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget

CAT- City Attorney

| Rec #   | Account Title    | FY 2025-26 |          |           |    |         |    |                              | FY 2026-27       |          |          |          |         |    |    |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |  |  |          |         |       |  |  |  |  |  |          |         |       |  |  |  |  |              |           |          |           |  |  |  |  |              |     |          |          |  |  |  |  |                  |     |     |     |  |  |  |  |                  |     |     |     |  |  |  |  |       |           |          |           |  |  |  |  |       |     |          |          |  |  |  |
|---|------------------|------------|----------|-----------|----|---------|----|------------------------------|------------------|----------|----------|----------|---------|----|----|------------|--|--|--|--|--|--|--|------------|--|--|--|--|--|--|--|------------------------------|--|--|--|--|--|--|--|------------------------------|--|--|--|--|--|--|--|--|--|----------|---------|-------|--|--|--|--|--|----------|---------|-------|--|--|--|--|--------------|-----------|----------|-----------|--|--|--|--|--------------|-----|----------|----------|--|--|--|--|------------------|-----|-----|-----|--|--|--|--|------------------|-----|-----|-----|--|--|--|--|-------|-----------|----------|-----------|--|--|--|--|-------|-----|----------|----------|--|--|--|
|   |                  | FTE        |          | Amount    |    |         |    |                              | FTE              |          | Amount   |          |         |    |    |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |  |  |          |         |       |  |  |  |  |  |          |         |       |  |  |  |  |              |           |          |           |  |  |  |  |              |     |          |          |  |  |  |  |                  |     |     |     |  |  |  |  |                  |     |     |     |  |  |  |  |       |           |          |           |  |  |  |  |       |     |          |          |  |  |  |
|   |                  | From       | To       | From      | To | Savings | GF | 1T                           | From             | To       | From     | To       | Savings | GF | 1T |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |  |  |          |         |       |  |  |  |  |  |          |         |       |  |  |  |  |              |           |          |           |  |  |  |  |              |     |          |          |  |  |  |  |                  |     |     |     |  |  |  |  |                  |     |     |     |  |  |  |  |       |           |          |           |  |  |  |  |       |     |          |          |  |  |  |
| <table><tr><th colspan="8">FY 2025-26</th><th colspan="8">FY 2026-27</th></tr><tr><th colspan="8">Total Recommended Reductions</th><th colspan="8">Total Recommended Reductions</th></tr><tr><th></th><th></th><th>One-Time</th><th>Ongoing</th><th>Total</th><th></th><th></th><th></th><th></th><th></th><th>One-Time</th><th>Ongoing</th><th>Total</th><th></th><th></th><th></th></tr><tr><td></td><td>General Fund</td><td>\$216,598</td><td>\$90,978</td><td>\$307,576</td><td></td><td></td><td></td><td></td><td>General Fund</td><td>\$0</td><td>\$93,718</td><td>\$93,718</td><td></td><td></td><td></td></tr><tr><td></td><td>Non-General Fund</td><td>\$0</td><td>\$0</td><td>\$0</td><td></td><td></td><td></td><td></td><td>Non-General Fund</td><td>\$0</td><td>\$0</td><td>\$0</td><td></td><td></td><td></td></tr><tr><td></td><td>Total</td><td>\$216,598</td><td>\$90,978</td><td>\$307,576</td><td></td><td></td><td></td><td></td><td>Total</td><td>\$0</td><td>\$93,718</td><td>\$93,718</td><td></td><td></td><td></td></tr></table> |                  |            |          |           |    |         |    |                              |                  |          |          |          |         |    |    | FY 2025-26 |  |  |  |  |  |  |  | FY 2026-27 |  |  |  |  |  |  |  | Total Recommended Reductions |  |  |  |  |  |  |  | Total Recommended Reductions |  |  |  |  |  |  |  |  |  | One-Time | Ongoing | Total |  |  |  |  |  | One-Time | Ongoing | Total |  |  |  |  | General Fund | \$216,598 | \$90,978 | \$307,576 |  |  |  |  | General Fund | \$0 | \$93,718 | \$93,718 |  |  |  |  | Non-General Fund | \$0 | \$0 | \$0 |  |  |  |  | Non-General Fund | \$0 | \$0 | \$0 |  |  |  |  | Total | \$216,598 | \$90,978 | \$307,576 |  |  |  |  | Total | \$0 | \$93,718 | \$93,718 |  |  |  |
| FY 2025-26  |                  |            |          |           |    |         |    | FY 2026-27                   |                  |          |          |          |         |    |    |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |  |  |          |         |       |  |  |  |  |  |          |         |       |  |  |  |  |              |           |          |           |  |  |  |  |              |     |          |          |  |  |  |  |                  |     |     |     |  |  |  |  |                  |     |     |     |  |  |  |  |       |           |          |           |  |  |  |  |       |     |          |          |  |  |  |
| Total Recommended Reductions  |                  |            |          |           |    |         |    | Total Recommended Reductions |                  |          |          |          |         |    |    |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |  |  |          |         |       |  |  |  |  |  |          |         |       |  |  |  |  |              |           |          |           |  |  |  |  |              |     |          |          |  |  |  |  |                  |     |     |     |  |  |  |  |                  |     |     |     |  |  |  |  |       |           |          |           |  |  |  |  |       |     |          |          |  |  |  |
|   |                  | One-Time   | Ongoing  | Total     |    |         |    |                              |                  | One-Time | Ongoing  | Total    |         |    |    |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |  |  |          |         |       |  |  |  |  |  |          |         |       |  |  |  |  |              |           |          |           |  |  |  |  |              |     |          |          |  |  |  |  |                  |     |     |     |  |  |  |  |                  |     |     |     |  |  |  |  |       |           |          |           |  |  |  |  |       |     |          |          |  |  |  |
|   | General Fund     | \$216,598  | \$90,978 | \$307,576 |    |         |    |                              | General Fund     | \$0      | \$93,718 | \$93,718 |         |    |    |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |  |  |          |         |       |  |  |  |  |  |          |         |       |  |  |  |  |              |           |          |           |  |  |  |  |              |     |          |          |  |  |  |  |                  |     |     |     |  |  |  |  |                  |     |     |     |  |  |  |  |       |           |          |           |  |  |  |  |       |     |          |          |  |  |  |
|   | Non-General Fund | \$0        | \$0      | \$0       |    |         |    |                              | Non-General Fund | \$0      | \$0      | \$0      |         |    |    |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |  |  |          |         |       |  |  |  |  |  |          |         |       |  |  |  |  |              |           |          |           |  |  |  |  |              |     |          |          |  |  |  |  |                  |     |     |     |  |  |  |  |                  |     |     |     |  |  |  |  |       |           |          |           |  |  |  |  |       |     |          |          |  |  |  |
|   | Total            | \$216,598  | \$90,978 | \$307,576 |    |         |    |                              | Total            | \$0      | \$93,718 | \$93,718 |         |    |    |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |                              |  |  |  |  |  |  |  |  |  |          |         |       |  |  |  |  |  |          |         |       |  |  |  |  |              |           |          |           |  |  |  |  |              |     |          |          |  |  |  |  |                  |     |     |     |  |  |  |  |                  |     |     |     |  |  |  |  |       |           |          |           |  |  |  |  |       |     |          |          |  |  |  |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**CAT- City Attorney**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Policy Recommendations**

|       |                                |  |      |             |           |           |   |  |                                 |      |             |      |             |   |  |
|-------|--------------------------------|--|------|-------------|-----------|-----------|---|--|---------------------------------|------|-------------|------|-------------|---|--|
| CAT-7 |                                | <b>CAT City Attorney</b>   |      |             |           |           |   |  |                                 |      |             |      |             |   |  |
|       | Programmatic Projects-Budget   |  |      | \$1,060,000 | \$216,598 | \$843,402 | x |  |                                 |      | \$1,060,000 | \$0  | \$1,060,000 | x |  |
|       |                                | <p>The Budget and Legislative Analyst's Office considers approval of \$1.06 million in Programmatic Projects budget to pay for three new 0.80 FTE 8177 Attorney positions to be a policy decision for the Board of Supervisors. The proposed FY 2025-26 budget includes funding for three new 0.8 FTE 8177 Attorney positions to respond to federal funding threats posed by the Trump Administration. In FY 2024-25, the Department hired six new and filled five vacant 8177 Attorney positions, for a total of eleven new 8177 Attorney hires. As of May 2025, the Department has 157.95 FTE 8177 Attorneys, of which 12 are vacant. The Department plans to fill all of its 12 vacant 8177 Attorney positions in FY 2025-26 and the proposed FY 2025-26 budget includes two additional new 8177 Attorney positions paid for by the Airport.</p> <p>Recommendation CAT-6 is a fiscal recommendation to reduce the funding for 0.80 FTE 8177 Attorney positions by \$216,598 in one-time savings to account for delays in hiring at 0.80 FTE rather than 1.00 FTE in FY 2025-26. Alternatively, the Board of Supervisors could eliminate the funding for these positions and the associated position authority (CAT-8) for total ongoing General Fund savings of \$1.06 million (\$216,598 in CAT-6 and the remaining \$843,402 in CAT-7).</p> |      |             |           |           |   |  |                                 |      |             |      |             |   |  |
|       |                                |  |      |             |           |           |   |  | Ongoing savings.                |      |             |      |             |   |  |
| CAT-8 | 8177 Attorney (Civil/Criminal) | 0.80   | 0.00 | \$0         | \$0       |           | x |  | 1.00                            | 0.00 | 0.00        | 0.00 |             | x |  |
|       | 8177 Attorney (Civil/Criminal) | 0.80   | 0.00 | \$0         | \$0       |           | x |  | 1.00                            | 0.00 | 0.00        | 0.00 |             | x |  |
|       | 8177 Attorney (Civil/Criminal) | 0.80   | 0.00 | \$0         | \$0       |           | x |  | 1.00                            | 0.00 | 0.00        | 0.00 |             | x |  |
|       |                                | <i>Total Savings</i> <i>\$0</i>  |      |             |           |           |   |  | <i>Total Savings</i> <i>\$0</i> |      |             |      |             |   |  |
|       |                                | <p>The Budget and Legislative Analyst's Office considers approval of three new 0.80 FTE 8177 Attorney positions to be a policy decision for the Board of Supervisors, as discussed in CAT-7.</p>   |      |             |           |           |   |  | Ongoing savings.                |      |             |      |             |   |  |

| FY 2025-26                   |          |           |           | FY 2026-27                   |          |             |             |
|------------------------------|----------|-----------|-----------|------------------------------|----------|-------------|-------------|
| Total Policy Recommendations |          |           |           | Total Policy Recommendations |          |             |             |
|                              | One-Time | Ongoing   | Total     |                              | One-Time | Ongoing     | Total       |
| General Fund                 | \$0      | \$843,402 | \$843,402 | General Fund                 | \$0      | \$1,060,000 | \$1,060,000 |
| Non-General Fund             | \$0      | \$0       | \$0       | Non-General Fund             | \$0      | \$0         | \$0         |
| Total                        | \$0      | \$843,402 | \$843,402 | Total                        | \$0      | \$1,060,000 | \$1,060,000 |

7

**CAT - City Attorney**

| <b>Purchase<br/>Order<br/>Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>                              | <b>Project</b> | <b>Balance</b> |
|--------------------------------------|-------------|------------------|-------------|-----------------|--|----------------|----------------|
| 0000773625                           | 2023        | 229042           | 10000       | 000001974       | GALLS LLC                                | 10001638       | \$1,086        |
| 0000777156                           | 2023        | 229042           | 10000       | 000004708       | Galindo Installation & Moving Srvcs Inc. | 10001638       | \$184          |
| <b>Total</b>                         |             |                  |             |                 |  |                | <b>\$1,270</b> |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$55,029,857 budget for FY 2025-26, as proposed by the Mayor, is \$6,016,742 or 12.3% more than the original FY 2024-25 budget of \$49,013,115.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 175.31 FTEs, which are 13.99 FTEs less than the 189.30 FTEs in the original FY 2024-25 budget. This represents a 7.4% decrease in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$32,730,371 in FY 2025-26 are \$6,939,490 or 26.9% more than FY 2024-25 revenues of \$25,790,881.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$48,971,765 budget for FY 2026-27, as proposed by the Mayor, is \$6,058,092 or 11.0% less than the Mayor's proposed FY 2025-26 budget of \$55,029,857.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 173.83 FTEs, which are 1.48 FTEs less than the 175.31 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.8% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$27,569,876 in FY 2026-27 are \$5,160,495 or 15.8% less than FY 2025-26 estimated revenues of \$32,730,371.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** TTX – TREASURER AND TAX COLLECTOR

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

|                         | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Treasurer-Tax Collector | 44,962,306                   | 47,894,703                   | 50,557,260                   | 49,013,115                   | 55,029,857                     |
| FTE Count               | 198.40                       | 207.49                       | 201.49                       | 189.30                       | 175.31                         |

The Department’s budget increased by \$10,067,551 or 22.4% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 23.09 FTE or 11.6% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$6,016,742 largely due to increases in Services of Other Departments, Non-Personnel Services, and Programmatic Projects. These increases are partially offset by reductions in Salaries and Mandatory Fringe Benefits. The Department is replacing its Business Tax system, which is beyond its useful life, with an estimated cost of \$7 million in FY 2025-26. The Mayor’s proposed FY 2025-26 budget includes the deletion of 13 vacant positions.

The Mayor’s proposed FY 2025-26 budget includes the deletion of 4 positions as layoffs. Details of these proposed layoffs are as follows:

| <b><u>Division</u></b> | <b><u>Job Class Title</u></b> | <b><u>Proposed Layoffs</u></b> |
|------------------------|-------------------------------|--------------------------------|
| TTX Collection         | 1408 Principal Clerk          | 2                              |
| TTX Collection         | 1842 Management Assistant     | 1                              |
| TTX Impact             | 1842 Management Assistant     | 1                              |

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has decreased by \$6,058,092 largely due to reductions in Programmatic Projects and Non-Personnel Services. These reductions are partially offset by increases in Salaries, Services of Other Departments, and Mandatory Fringe Benefits.

The Mayor’s proposed FY 2026-27 budget does not include layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** TTX – TREASURER AND TAX COLLECTOR

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$60,000 in FY 2025-26. Of the \$60,000 in recommended reductions, \$50,000 are ongoing savings and \$10,000 are one-time savings. These reductions would still allow an increase of \$5,956,742 or 12.2% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$37,919, for total General Fund savings of \$97,919.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$50,000 in FY 2026-27. All of the \$50,000 in recommended reductions are ongoing savings.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**TTX - Treasurer-Tax Collector**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                        | TTX Collection   |  |          |          |          |   |   |                   |  |          |          |          |   |  |
|-------|------------------------|--|--|----------|----------|----------|---|---|-------------------|--|----------|----------|----------|---|--|
| TTX-1 | DT Technology Projects |  |  | \$94,850 | \$44,850 | \$50,000 | X |   |                   |  | \$94,850 | \$44,850 | \$50,000 | X |  |
|       |                        | Reduce DT Technology projects to reflect historical underspending in this area. A corresponding reduction is being recommended in the Department of Technology budget. |  |          |          |          |   |   | Ongoing savings.  |  |          |          |          |   |  |
| TTX-2 | Advertising            |  |  | \$60,000 | \$50,000 | \$10,000 | X | X |                   |  |          |          | \$0      |   |  |
|       |                        | Reduce Property Tax Advertising to reflect fewer projected advertisements related to auctions in FY 2025-26.   |  |          |          |          |   |   | One-time savings. |  |          |          |          |   |  |

| FY 2025-26                   |                 |                 |                 |
|------------------------------|-----------------|-----------------|-----------------|
| Total Recommended Reductions |                 |                 |                 |
|                              | One-Time        | Ongoing         | Total           |
| General Fund                 | \$10,000        | \$50,000        | \$60,000        |
| Non-General Fund             | \$0             | \$0             | \$0             |
| <b>Total</b>                 | <b>\$10,000</b> | <b>\$50,000</b> | <b>\$60,000</b> |

| FY 2026-27                   |            |                 |                 |
|------------------------------|------------|-----------------|-----------------|
| Total Recommended Reductions |            |                 |                 |
|                              | One-Time   | Ongoing         | Total           |
| General Fund                 | \$0        | \$50,000        | \$50,000        |
| Non-General Fund             | \$0        | \$0             | \$0             |
| <b>Total</b>                 | <b>\$0</b> | <b>\$50,000</b> | <b>\$50,000</b> |



TTX - Treasurer and Tax Collector

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                                 | Project  | Balance         |
|-----------------------|------|-----------|-------|-----------|--------------------------------------|----------|-----------------|
| 0000760522            | 2023 | 232351    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$6,188         |
| 0000760522            | 2023 | 232352    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$6,188         |
| 0000760522            | 2023 | 232353    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$6,188         |
| 0000760522            | 2023 | 232356    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$6,188         |
| 0000760522            | 2023 | 232351    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$2,313         |
| 0000760522            | 2023 | 232352    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$2,313         |
| 0000760522            | 2023 | 232353    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$2,313         |
| 0000760522            | 2023 | 232356    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$2,313         |
| 0000744774            | 2023 | 232349    | 10000 | 000002282 | CITIBANK NA                          | 10001751 | \$1,378         |
| 0000760522            | 2023 | 232351    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$563           |
| 0000760522            | 2023 | 232352    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$563           |
| 0000760522            | 2023 | 232353    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$563           |
| 0000760522            | 2023 | 232356    | 10000 | 000001141 | SARA ELLIS CONANT COACHING & CONSULT | 10001751 | \$563           |
| 0000744768            | 2023 | 232349    | 10000 | 000002421 | BLOOMBERG L P                        | 10001751 | \$186           |
| 0000651406            | 2022 | 232344    | 10000 | 000002167 | DAVIS & ASSOCIATES COMMUNICATIONS IN | 10001748 | \$106           |
| <b>Total</b>          |      |           |       |           |                                      |          | <b>\$37,919</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$42,083,202 budget for FY 2025-26, as proposed by the Mayor, is \$2,371,513 or 6.0% more than the original FY 2024-25 budget of \$39,711,689.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 178.68 FTEs, which are 1.57 FTEs more than the 177.11 FTEs in the original FY 2024-25 budget. This represents a 0.9% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$3,008,874 in FY 2025-26 are \$848,499 or 22.0% less than FY 2024-25 revenues of \$3,857,373. These amounts include use of the Department's fund balance.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$42,047,318 budget for FY 2026-27, as proposed by the Mayor, is \$35,884 or 0.1% less than the Mayor's proposed FY 2025-26 budget of \$42,083,202.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 175.94 FTEs, which are 2.74 FTEs less than the 178.68 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 1.5% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$3,094,124 in FY 2026-27 are \$85,250 or 2.8% more than FY 2025-26 estimated revenues of \$3,008,874.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ASR ASSESSOR/RECORDER

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

|                   | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Assessor-Recorder | 36,178,991                   | 35,158,380                   | 37,177,891                   | 39,711,689                   | 42,083,202                     |
| FTE Count         | 164.17                       | 170.71                       | 170.27                       | 177.11                       | 178.68                         |

The Department's budget increased by \$5,904,211 or 16.3% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 14.51 FTE or 8.8% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$2,371,513 largely due to increases in Salaries, Services of Other Departments, Mandatory Fringe Benefits, and Non-Personnel Services. The Department continues to see a high volume of property tax assessment appeals and proposed adding six additional positions to address the property reassessment backlog. While the Mayor's proposed budget added six additional off-budget positions to the Department's budget, they are not funded in the upcoming fiscal year. The Mayor's proposed FY 2025-26 budget for the Department includes the deletion of three vacant positions.

The Mayor's proposed FY 2025-26 budget for the Department does not include layoffs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$35,884 largely due to a decrease in Programmatic Projects. This decrease is largely offset by increases in Salaries, Mandatory Fringe Benefits, Non-Personnel Services, and Services of Other Departments.

The Mayor's proposed FY 2026-27 budget for the Department does not include layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ASR ASSESSOR/RECORDER

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$242,844 in FY 2025-26. Of the \$242,844 in recommended reductions, \$6,915 are ongoing savings and \$235,929 are one-time savings. These reductions would still allow an increase of \$2,128,669 or 5.4% in the Department's FY 2025-26 budget.

Our policy recommendations total \$6,915 in FY 2025-26. All of the \$6,915 in policy recommendations are ongoing savings.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$7,465 in FY 2026-27. All of the \$7,465 in recommended reductions are ongoing savings.

Our policy recommendations total \$7,465 in FY 2026-27. All of the \$7,465 in policy recommendations are ongoing savings.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ASR Assessor-Recorder**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                                       |  |      |             |             |             |   |   |                              |      |           |           |             |   |  |
|-------|---------------------------------------|--|------|-------------|-------------|-------------|---|---|------------------------------|------|-----------|-----------|-------------|---|--|
|       |                                       | <b>ASR Transactions</b>  |      |             |             |             |   |   |                              |      |           |           |             |   |  |
| ASR-1 | 9993 Attrition Savings                |  |      | (\$90,212)  | (\$109,823) | \$19,611    | X | X |                              |      |           |           | \$0         |   |  |
|       | Mandatory Fringe Benefits             |  |      | (\$36,087)  | (\$45,530)  | \$9,443     | X | X |                              |      |           |           | \$0         |   |  |
|       |                                       | <i>Total Savings \$29,054</i>  |      |             |             |             |   |   | <i>Total Savings \$0</i>     |      |           |           |             |   |  |
|       |                                       | Increase Attrition Savings to account for a vacant 4215 Assessor-Recorder Senior Office Specialist in the Transaction Division. The Department does not plan to fill this position in FY 2025-26.  |      |             |             |             |   |   | One-time savings.            |      |           |           |             |   |  |
|       |                                       | <b>ASR Public Service</b>  |      |             |             |             |   |   |                              |      |           |           |             |   |  |
| ASR-2 | 9993 Attrition Savings                |  |      | (\$379,693) | (\$395,670) | \$15,977    | X | X |                              |      |           |           | \$0         |   |  |
|       | Mandatory Fringe Benefits             |  |      | (\$151,933) | (\$158,155) | \$6,222     | X | X |                              |      |           |           | \$0         |   |  |
|       |                                       | <i>Total Savings \$22,199</i>  |      |             |             |             |   |   | <i>Total Savings \$0</i>     |      |           |           |             |   |  |
|       |                                       | Increase Attrition Savings to account for a recently vacated 4216 Assessor-Recorder Operations Supervisor in the Public Service Division. This Attrition Savings accounts for an estimated start date of October 1, 2025 for this position.  |      |             |             |             |   |   | One-time savings.            |      |           |           |             |   |  |
|       |                                       | <b>ASR Administration</b>  |      |             |             |             |   |   |                              |      |           |           |             |   |  |
| ASR-3 | 0922 Manager I                        | 1.00   | 0.00 | \$173,760   | \$0         | \$173,760   | X |   | 1.00                         | 0.00 | \$180,342 | \$0       | \$180,342   | X |  |
|       | Mandatory Fringe Benefits             |  |      | \$67,107    | \$0         | \$67,107    | X |   |                              |      | \$70,571  | \$0       | \$70,571    | X |  |
|       | 1824 Principal Administrative Analyst | 0.00   | 1.00 | \$0         | \$173,385   | (\$173,385) | X |   | 0.00                         | 1.00 | \$0       | \$179,952 | (\$179,952) | X |  |
|       | Mandatory Fringe Benefits             |  |      | \$0         | \$60,567    | (\$60,567)  | X |   |                              |      | \$0       | \$63,496  | (\$63,496)  | X |  |
|       |                                       | <i>Total Savings \$6,915</i>   |      |             |             |             |   |   | <i>Total Savings \$7,465</i> |      |           |           |             |   |  |
|       |                                       | Deny proposed upward substitution of 1.00 FTE 1824 Principal Administrative Analyst to 1.00 FTE 0922 Manager I in the Department's Public Affairs unit due to inadequate justification. The four-employee Public Affairs unit is already led by an 0922 Manager I position and another is not needed. This employee can continue to carry out the duties of this position at the 1824 Principal Administrative Analyst classification. |      |             |             |             |   |   | Ongoing savings.             |      |           |           |             |   |  |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ASR Assessor-Recorder**

| Rec # | Account Title             | FY 2025-26   |    |             |             |           |    |    | FY 2026-27        |    |        |    |         |    |    |
|-------|---------------------------|--|----|-------------|-------------|-----------|----|----|-------------------|----|--------|----|---------|----|----|
|       |                           | FTE  |    | Amount      |             |           |    |    | FTE               |    | Amount |    |         |    |    |
|       |                           | From   | To | From        | To          | Savings   | GF | 1T | From              | To | From   | To | Savings | GF | 1T |
|       |                           | ASR Real Property  |    |             |             |           |    |    |                   |    |        |    |         |    |    |
| ASR-4 | 9993 Attrition Savings    |  |    | (\$491,111) | (\$624,019) | \$132,908 | X  | X  |                   |    |        |    | \$0     |    |    |
|       | Mandatory Fringe Benefits |  |    | (\$196,609) | (\$248,377) | \$51,768  | X  | X  |                   |    |        |    | \$0     |    |    |
|       |                           | Total Savings \$184,676  |    |             |             |           |    |    | Total Savings \$0 |    |        |    |         |    |    |
|       |                           | Increase Attrition Savings to reflect a more realistic hiring timeline for 7.00 FTE vacant 4261 Real Property Appraiser positions and 1.00 FTE 4267 Principal Property Appraiser position. This reflects an estimated start date of approximately September 15, 2025 rather than August 1, 2025 for these positions, which have not been posted yet. |    |             |             |           |    |    | One-time savings. |    |        |    |         |    |    |
|       |                           |  |    |             |             |           |    |    |                   |    |        |    |         |    |    |

| FY 2025-26                   |                  |                |                  |
|------------------------------|------------------|----------------|------------------|
| Total Recommended Reductions |                  |                |                  |
|                              | One-Time         | Ongoing        | Total            |
| General Fund                 | \$235,929        | \$6,915        | <b>\$242,844</b> |
| Non-General Fund             | \$0              | \$0            | <b>\$0</b>       |
| <b>Total</b>                 | <b>\$235,929</b> | <b>\$6,915</b> | <b>\$242,844</b> |

| FY 2026-27                   |            |                |                |
|------------------------------|------------|----------------|----------------|
| Total Recommended Reductions |            |                |                |
|                              | One-Time   | Ongoing        | Total          |
| General Fund                 | \$0        | \$7,465        | <b>\$7,465</b> |
| Non-General Fund             | \$0        | \$0            | <b>\$0</b>     |
| <b>Total</b>                 | <b>\$0</b> | <b>\$7,465</b> | <b>\$7,465</b> |

**Policy Recommendations**

|       |                                       |   |                       |           |           |             |   |  |                  |                       |           |           |             |   |  |
|-------|---------------------------------------|---|-----------------------|-----------|-----------|-------------|---|--|------------------|-----------------------|-----------|-----------|-------------|---|--|
|       |                                       | ASR Public Service  |                       |           |           |             |   |  |                  |                       |           |           |             |   |  |
|       | 0922 Manager I                        | 1.00  | 0.00                  | \$173,760 | \$0       | \$173,760   | X |  | 1.00             | 0.00                  | \$180,342 | \$0       | \$180,342   | X |  |
|       | Mandatory Fringe Benefits             |   |                       | \$67,107  | \$0       | \$67,107    | X |  |                  |                       | \$70,571  | \$0       | \$70,571    | X |  |
|       | 1824 Principal Administrative Analyst | 0.00  | 1.00                  | \$0       | \$173,385 | (\$173,385) | X |  | 0.00             | 1.00                  | \$0       | \$179,952 | (\$179,952) | X |  |
|       | Mandatory Fringe Benefits             |   |                       | \$0       | \$60,567  | (\$60,567)  | X |  |                  |                       | \$0       | \$63,496  | (\$63,496)  | X |  |
|       |                                       |   | Total Savings \$6,915 |           |           |             |   |  |                  | Total Savings \$7,465 |           |           |             |   |  |
| ASR-5 |                                       | Consider denying the 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 to move this position from the Real Property Division to Public Service and substitute to the 0922 Manager I classification. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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. By denying this substitution, the Department can still carry out the duties of this position at the 1824 Principal Administrative Analyst classification. |                       |           |           |             |   |  | Ongoing savings. |                       |           |           |             |   |  |

Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget

ASR Assessor-Recorder

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

| FY 2025-26                   |          |         |         |
|------------------------------|----------|---------|---------|
| Total Policy Recommendations |          |         |         |
|                              | One-Time | Ongoing | Total   |
| General Fund                 | \$0      | \$6,915 | \$0     |
| Non-General Fund             | \$0      | \$0     | \$0     |
| Total                        | \$0      | \$6,915 | \$6,915 |

| FY 2026-27                   |          |         |         |
|------------------------------|----------|---------|---------|
| Total Policy Recommendations |          |         |         |
|                              | One-Time | Ongoing | Total   |
| General Fund                 | \$0      | \$7,465 | \$7,465 |
| Non-General Fund             | \$0      | \$0     | \$0     |
| Total                        | \$0      | \$7,465 | \$7,465 |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$24,248,270 budget for FY 2025-26, as proposed by the Mayor, is \$458,695 or 1.9% more than the original FY 2024-25 budget of \$23,789,575.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 102.71 FTEs, which are 5.26 FTEs less than the 107.97 FTEs in the original FY 2024-25 budget. This represents a 4.9% decrease in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$1,398,750 in FY 2025-26 are \$51,819 or 3.6% less than FY 2024-25 revenues of \$1,450,569.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$25,237,731 budget for FY 2026-27, as proposed by the Mayor, is \$989,461 or 4.1% more than the Mayor's proposed FY 2025-26 budget of \$24,248,270.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 102.47 FTEs, which are 0.24 FTEs less than the 102.71 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.2% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$1,435,343 in FY 2026-27 are \$36,593 or 2.6% more than FY 2025-26 estimated revenues of \$1,398,750.



**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** FAM – FINE ARTS MUSEUM

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

|                  | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Fine Arts Museum | 20,985,756                   | 21,173,515                   | 23,247,361                   | 23,789,575                   | 24,248,270                     |
| FTE Count        | 104.30                       | 107.48                       | 107.91                       | 107.97                       | 102.71                         |

The Department's budget increased by \$3,262,514 or 15.5% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 1.59 FTE or 1.5% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$458,695 largely due to capital project increases.

The Mayor's proposed FY 2025-26 budget does not include proposed layoffs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$989,461 largely due to ongoing salary and benefit cost increases.

The Mayor's proposed FY 2026-27 budget does not include proposed layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** FAM – FINE ARTS MUSEUM

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$4,789 in FY 2025-26. All of the \$4,789 in recommended reductions are one-time savings. These reductions would still allow an increase of \$453,906 or 1.9% in the Department’s FY 2025-26 budget.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$45,000 in FY 2026-27. All of the \$45,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$944,461 or 3.9% in the Department’s FY 2026-27 budget.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**FAM - Fine Arts Museum**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                                |  |  |          |          |         |   |   |   |  |           |           |          |   |   |
|-------|--------------------------------|--|--|----------|----------|---------|---|---|---|--|-----------|-----------|----------|---|---|
| FAM-1 |                                | <b>FAM Fine Arts Museum</b>  |  |          |          |         |   |   |   |  |           |           |          |   |   |
|       | Scavengers Services            |  |  | \$94,906 | \$90,117 | \$4,789 | X | X |   |  |           |           | \$0      |   |   |
|       |                                | Eliminate the increase in the proposed budget for Scavenger Services. The department carried forward \$9,329 in this account from FY 2023-24 to FY 2024-25. This recommendation returns the Department's budget for Scavenger Services to the original FY 2023-24 amount and would still allow for an increase of \$4,789 in FY 2026-27. |  |          |          |         |   |   | One-time savings.   |  |           |           |          |   |   |
| FAM-2 | Bldgs,Struct&Imprv Proj-Budget |  |  |          |          |         |   |   |   |  | \$150,000 | \$125,000 | \$25,000 | X | X |
|       |                                | FY 2026-27 savings.  |  |          |          |         |   |   | Reduced proposed Capital Outlay budget for de Young Fire Doors. The proposed FY 2026-27 budget funds this facilities renewal project at an amount higher than recommended in the mid funding level scenario in the City's Capital Plan.   |  |           |           |          |   |   |
| FAM-3 | Bldgs,Struct&Imprv Proj-Budget |  |  |          |          |         |   |   |   |  | \$300,000 | \$280,000 | \$20,000 | X | X |
|       |                                | FY 2026-27 savings.  |  |          |          |         |   |   | Reduced proposed Capital Outlay budget for LH-Elevator Door Modernization. The proposed FY 2026-27 budget funds this facilities renewal project at an amount higher than recommended in the mid funding level in the City's Capital Plan. |  |           |           |          |   |   |

| Total Recommended Reductions |                |            |                |
|------------------------------|----------------|------------|----------------|
|                              | One-Time       | Ongoing    | Total          |
| General Fund                 | \$4,789        | \$0        | <b>\$4,789</b> |
| Non-General Fund             | \$0            | \$0        | <b>\$0</b>     |
| <b>Total</b>                 | <b>\$4,789</b> | <b>\$0</b> | <b>\$4,789</b> |

| Total Recommended Reductions |                 |            |                 |
|------------------------------|-----------------|------------|-----------------|
|                              | One-Time        | Ongoing    | Total           |
| General Fund                 | \$45,000        | \$0        | <b>\$45,000</b> |
| Non-General Fund             | \$0             | \$0        | <b>\$0</b>      |
| <b>Total</b>                 | <b>\$45,000</b> | <b>\$0</b> | <b>\$45,000</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$24,419,984 budget for FY 2025-26, as proposed by the Mayor, is \$5,491,319 or 18.4% less than the original FY 2024-25 budget of \$29,911,303.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 26.13 FTEs, which are 2.00 FTEs less than the 28.13 FTEs in the original FY 2024-25 budget. This represents a 7.1% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$16,738,176 in FY 2025-26 are \$3,857,569 or 18.4% less than FY 2024-25 revenues of \$20,595,745.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$24,184,209 budget for FY 2026-27, as proposed by the Mayor, is \$235,775 or 1.0% less than the Mayor's proposed FY 2025-26 budget of \$24,419,984.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 26.05 FTEs, which are 0.08 FTEs less than the 26.13 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$16,836,883 in FY 2026-27 are \$98,707 or 0.6% less than FY 2025-26 estimated revenues of \$16,738,176.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ART – ARTS COMMISSION

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

|                 | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-----------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Arts Commission | 51,165,390                   | 40,920,366                   | 42,741,948                   | 29,911,303                   | 24,419,984                     |
| FTE Count       | 28.52                        | 27.53                        | 29.79                        | 28.13                        | 26.13                          |

The Department's budget decreased by \$26,745,406 or 52.3% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 2.39 FTE or 8.4% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has decreased by \$5,491,319 largely due to reductions in capital expenditures, grants, and non-personnel services.

The Mayor's proposed FY 2025-26 budget does not include any layoffs in the Department.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$235,775 largely due to reductions in capital expenditures and non-personnel services.

The Mayor's proposed FY 2026-27 budget does not include any layoffs in the Department.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ART – ARTS COMMISSION

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$35,826 in FY 2025-26. All of the \$35,826 in recommended reductions are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year’s unexpended encumbrances of \$11,486, for total General Fund savings of \$47,312.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst has no recommended reductions (“fiscal recommendations”) to the proposed budget in FY 2026-27.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ART - Arts Commission**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                           |  |  |          |          |          |   |   |                          |  |  |  |     |  |  |
|-------|---------------------------|--|--|----------|----------|----------|---|---|--------------------------|--|--|--|-----|--|--|
| ART-1 |                           | <b>ART Administration</b>  |  |          |          |          |   |   |                          |  |  |  |     |  |  |
|       | Employee Recognition      |  |  | \$10,000 | \$5,000  | \$5,000  | X | X |                          |  |  |  | \$0 |  |  |
|       |                           | Reduce Employee Recognition budget in this line item in FY 2025-26. The Department successfully managed the same adjustment last year and can absorb this one-time reduction in FY 2025-26.  |  |          |          |          |   |   | One-time savings.        |  |  |  |     |  |  |
| ART-2 | Training - Budget         |  |  | \$25,000 | \$22,000 | \$3,000  | X | X |                          |  |  |  | \$0 |  |  |
|       |                           | Reduce Training - Budget in this line item in FY 2025-26. The Department successfully managed the same adjustment last year and can absorb this one-time reduction in FY 2025-26.  |  |          |          |          |   |   | One-time savings.        |  |  |  |     |  |  |
| ART-3 | Temporary - Miscellaneous |  |  | \$51,220 | \$25,610 | \$25,610 | X | X |                          |  |  |  | \$0 |  |  |
|       | Mandatory Fringe Benefits |  |  | \$4,431  | \$2,216  | \$2,216  | X | X |                          |  |  |  | \$0 |  |  |
|       |                           | <i>Total Savings \$27,826</i>  |  |          |          |          |   |   | <i>Total Savings \$0</i> |  |  |  |     |  |  |
|       |                           | Reduce Temporary Salaries budget by 50% one-time in FY 2025-26. This reduction will still allow for a Temporary Salaries and fringe benefits budget of \$27,826 in FY 2025-26 for the Department to respond to temporary staffing needs. |  |          |          |          |   |   | One-time savings.        |  |  |  |     |  |  |

| FY 2025-26                   |                 |            |                 |
|------------------------------|-----------------|------------|-----------------|
| Total Recommended Reductions |                 |            |                 |
|                              | One-Time        | Ongoing    | Total           |
| General Fund                 | \$35,826        | \$0        | \$35,826        |
| Non-General Fund             | \$0             | \$0        | \$0             |
| <b>Total</b>                 | <b>\$35,826</b> | <b>\$0</b> | <b>\$35,826</b> |

| FY 2026-27                   |            |            |            |
|------------------------------|------------|------------|------------|
| Total Recommended Reductions |            |            |            |
|                              | One-Time   | Ongoing    | Total      |
| General Fund                 | \$0        | \$0        | \$0        |
| Non-General Fund             | \$0        | \$0        | \$0        |
| <b>Total</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

**ART - Arts Commission**

| <b>Purchase<br/>Order<br/>Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>           | <b>Project</b> | <b>Balance</b>  |
|--------------------------------------|-------------|------------------|-------------|-----------------|-----------------------|----------------|-----------------|
| 55240                                | 2017        | 187644           | 10010       | 9453            | TIDES CENTER          | 10022447       | \$5,000         |
| 376403                               | 2019        | 163646           | 10020       | 24813           | B B I ENGINEERING INC | 10005832       | \$3,180         |
| 376403                               | 2019        | 163646           | 10020       | 24813           | B B I ENGINEERING INC | 10005832       | \$3,306         |
| <b>Total</b>                         |             |                  |             |                 |                       |                | <b>\$11,486</b> |



**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$32,117,473 budget for FY 2025-26, as proposed by the Mayor, is \$1,600,693 or 5.2% more than the original FY 2024-25 budget of \$30,516,780.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 65.06 FTEs, which are 1.35 FTEs less than the 66.41 FTEs in the original FY 2024-25 budget. This represents a 2.0% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$23,044,968 in FY 2025-26 are \$1,616,472 or 7.5% more than FY 2024-25 revenues of \$21,428,496.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$33,064,312 budget for FY 2026-27, as proposed by the Mayor, is \$946,839 or 2.9% more than the Mayor's proposed FY 2025-26 budget of \$32,117,473.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 64.88 FTEs, which are 0.18 FTEs less than the 65.06 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$23,946,058 in FY 2026-27 are \$901,090 or 3.9% more than FY 2025-26 estimated revenues of \$23,044,968.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** WAR – WAR MEMORIAL

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

|              | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|--------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| WAR Memorial | 29,155,867                   | 36,566,849                   | 37,645,417                   | 30,516,780                   | 32,117,473                     |
| FTE Count    | 66.92                        | 67.57                        | 67.38                        | 66.41                        | 65.06                          |

The Department’s budget increased by \$2,961,606 or 10.2% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 1.86 FTE or 2.8% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$1,600,693 primarily by \$883,400 for interdepartmental services as well as restoring prior cuts totaling \$667,841 to Materials & Supplies and Non-Personnel Services to cover increased building maintenance and repair costs across the War Memorial complex. Department revenues increase by \$1,616,472 largely due to a projected increase in earned income from new and expanded outside licensee business.

The Mayor’s proposed FY 2025-26 budget does not include any layoffs in the Department.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$946,839 largely due to increases in interdepartmental spending.

The Mayor’s proposed FY 2026-27 budget does not include any layoffs in the Department.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** WAR – WAR MEMORIAL

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$75,000 in FY 2025-26. All of the \$75,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$1,525,693 or 5.0% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$3,736, for total General Fund savings of \$78,736.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst has no recommended reductions (“fiscal recommendations”) to the proposed budget in FY 2026-27.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**WAR - War Memorial**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                           | WAR War Memorial   |  |             |             |          |   |   |                          |  |  |  |     |  |  |
|-------|---------------------------|--|--|-------------|-------------|----------|---|---|--------------------------|--|--|--|-----|--|--|
| WAR-1 | 9993 Attrition Savings    |  |  | (\$571,815) | (\$589,669) | \$17,854 | x | x |                          |  |  |  | \$0 |  |  |
|       | Mandatory Fringe Benefits |  |  | (\$228,884) | (\$236,030) | \$7,146  | x | x |                          |  |  |  | \$0 |  |  |
|       |                           | <i>Total Savings \$25,000</i>  |  |             |             |          |   |   | <i>Total Savings \$0</i> |  |  |  |     |  |  |
|       |                           | Increase Attrition Savings by \$25,000 to account for delays in hiring positions the Department was recently approved to fill. [REDACTED]  |  |             |             |          |   |   | One-time savings.        |  |  |  |     |  |  |
| WAR-2 | Other Bldg Maint Svcs     |  |  | \$200,000   | \$150,000   | \$50,000 | x | x |                          |  |  |  | \$0 |  |  |
|       |                           | Reduce Other Building Maintenance Services budget by \$50,000. The Department's proposed FY 2025-26 budget increases funding for Materials and Supplies and Non-Personnel Services, including building and elevator maintenance, by \$667,841. This increase is in addition to \$705,313 in funding for facilities maintenance in FY 2025-26, as recommended in the City's Capital Plan. This recommendation will still allow for an overall increase of \$617,841 in the Department's Materials and Supplies and Non-Personnel Services budget. |  |             |             |          |   |   | One-time savings.        |  |  |  |     |  |  |

| FY 2025-26                   |                 |            |                 |
|------------------------------|-----------------|------------|-----------------|
| Total Recommended Reductions |                 |            |                 |
|                              | One-Time        | Ongoing    | Total           |
| General Fund                 | \$75,000        | \$0        | \$75,000        |
| Non-General Fund             | \$0             | \$0        | \$0             |
| <b>Total</b>                 | <b>\$75,000</b> | <b>\$0</b> | <b>\$75,000</b> |

| FY 2026-27                   |            |            |            |
|------------------------------|------------|------------|------------|
| Total Recommended Reductions |            |            |            |
|                              | One-Time   | Ongoing    | Total      |
| General Fund                 | \$0        | \$0        | \$0        |
| Non-General Fund             | \$0        | \$0        | \$0        |
| <b>Total</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

**WAR - War Memorial**

| <b>Purchase<br/>Order<br/>Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>                 | <b>Project</b> | <b>Balance</b> |
|--------------------------------------|-------------|------------------|-------------|-----------------|-----------------------------|----------------|----------------|
| 648369                               | 2022        | 232392           | 14670       | 8003            | XTECH                       | 10026798       | \$3,260        |
| 699885                               | 2023        | 232392           | 14670       | 8003            | XTECH                       | 10026798       | \$60           |
| 732152                               | 2023        | 232392           | 14670       | 13119           | PIPER MURAKAMI              | 10026798       | \$50           |
| 736843                               | 2023        | 232392           | 14670       | 20663           | ENERGETIX CORP              | 10026798       | \$360          |
| 736847                               | 2023        | 232392           | 14670       | 23423           | CANON SOLUTIONS AMERICA INC | 10026798       | \$6            |
| <b>Total</b>                         |             |                  |             |                 |                             |                | <b>\$3,736</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$157,980,174 budget for FY 2025-26, as proposed by the Mayor, is \$2,807,743 or 1.8% more than the original FY 2024-25 budget of \$155,172,431.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 186.68 FTEs, which are 14.18 FTEs less than the 200.86 FTEs in the original FY 2024-25 budget. This represents a 7.1% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$141,087,591 in FY 2025-26 are \$646,992 or 0.5% less than FY 2024-25 revenues of \$141,734,583.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$157,140,439 budget for FY 2026-27, as proposed by the Mayor, is \$839,735 or 0.5% less than the Mayor's proposed FY 2025-26 budget of \$157,980,174.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 184.55 FTEs, which are 2.13 FTEs less than the 186.68 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 1.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$141,360,724 in FY 2026-27 are \$273,133 or 0.2% more than FY 2025-26 estimated revenues of \$141,087,591.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** HRD – HUMAN RESOURCES

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

|                 | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-----------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Human Resources | 118,046,396                  | 142,684,526                  | 150,759,857                  | 155,172,431                  | 157,980,174                    |
| FTE Count       | 203.17                       | 193.18                       | 205.47                       | 200.86                       | 186.68                         |

The Department’s budget increased by \$39,933,778 or 33.8% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 16.49 or 8.1% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$2,807,743 largely due to increases in professional and specialized services, primarily for Worker’s Compensation, offset by elimination of funded positions as well as a reduction in the San Francisco Fellows Program.

The Mayor’s proposed FY 2025-26 budget includes the deletion of 2 positions as layoffs. Details of these proposed layoffs are as follows:

| <b><u>Division</u></b>    | <b><u>Job Class Title</u></b> | <b><u>Proposed Layoffs</u></b> |
|---------------------------|-------------------------------|--------------------------------|
| HRD Workforce Development | Training Officer              | 1                              |
| HRD Workers Compensation  | Safety Officer                | 1                              |

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has decreased by \$839,735 largely due to decreases in non-personal services including travel costs and professional services related to public safety exams and insurance.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** HRD – HUMAN RESOURCES

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$250,000 in FY 2025-26. All of the \$250,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$2,557,743 or 1.6% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$147,760, for total General Fund savings of \$377,763.

Our policy recommendation has no savings but reduces the Department’s deputy director and manager position count by 1.00 FTE.

**YEAR TWO: FY 2026-27**

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

Our policy recommendation has no savings but reduces the Department’s deputy director and manager position count by 1.00 FTE.



**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HRD - Human Resources**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                          |  |  |           |           |           |   |   |  |  |  |  |  |  |  |
|-------|--------------------------|--|--|-----------|-----------|-----------|---|---|--|--|--|--|--|--|--|
| HRD-1 |                          | <b>HRD Employment Services</b>   |  |           |           |           |   |   |  |  |  |  |  |  |  |
|       | Professional & Spec Svcs |  |  | \$350,000 | \$100,000 | \$250,000 | x | x |  |  |  |  |  |  |  |
|       |                          | Reduce budgeted amount for fingerprinting services provided by the California Department of Justice due to current purchase order balance of approximately \$194,000 and estimated current year expenditures of approximately \$245,000 to \$270,000. With this reduction, the Department would maintain approximately \$330,000 expenditure authority in FY 2025-26 given a projected carryforward of approximately \$230,000 though expenditures are likely to be less given the City's limited hiring in the near term. |  |           |           |           |   |   |  |  |  |  |  |  |  |

| FY 2025-26                   |                  |            |                  |
|------------------------------|------------------|------------|------------------|
| Total Recommended Reductions |                  |            |                  |
|                              | One-Time         | Ongoing    | Total            |
| General Fund                 | \$250,000        | \$0        | \$250,000        |
| Non-General Fund             | \$0              | \$0        | \$0              |
| <b>Total</b>                 | <b>\$250,000</b> | <b>\$0</b> | <b>\$250,000</b> |

| FY 2026-27                   |            |            |            |
|------------------------------|------------|------------|------------|
| Total Recommended Reductions |            |            |            |
|                              | One-Time   | Ongoing    | Total      |
| General Fund                 | \$0        | \$0        | \$0        |
| Non-General Fund             | \$0        | \$0        | \$0        |
| <b>Total</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**HRD - Human Resources**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Policy Recommendations**

|       |                           |   |      |             |             |             |   |  |                                 |      |             |             |             |   |  |
|-------|---------------------------|---|------|-------------|-------------|-------------|---|--|---------------------------------|------|-------------|-------------|-------------|---|--|
| HRD-2 |                           | <b>HRD Administration</b>   |      |             |             |             |   |  |                                 |      |             |             |             |   |  |
|       | 0953 Deputy Director III  | 2.00  | 1.00 | \$500,066   | \$250,033   | \$250,033   | x |  | 2.00                            | 1.00 | \$519,008   | \$259,504   | \$259,504   | x |  |
|       | Mandatory Fringe Benefits |   |      | \$160,128   | \$80,064    | \$80,064    | x |  |                                 |      | \$168,104   | \$84,052    | \$84,052    | x |  |
|       | Attrition Savings         | (4.79)  |      | (\$583,849) | (\$333,816) | (\$250,033) | x |  | (4.79)                          |      | (\$652,187) | (\$392,683) | (\$259,504) | x |  |
|       | Mandatory Fringe Benefits |   |      | (\$231,069) | (\$151,005) | (\$80,064)  | x |  |                                 |      | (\$268,726) | (\$184,674) | (\$84,052)  | x |  |
|       |                           | <i>Total Savings</i> <b>\$0</b>   |      |             |             |             |   |  | <i>Total Savings</i> <b>\$0</b> |      |             |             |             |   |  |
|       |                           | Eliminate one vacant 0953 Deputy Director III position. This position serves as Chief of Policy, handling external affairs and Sunshine requests, and supervising three employees. The Department has five other 0953 Deputy Director IIIs, supervising from 19 to 60 employees. This position has been vacant since September 2024, when the incumbent took administrative leave to serve as acting director of the Human Rights Commission. Therefore, the Budget Analyst considers this recommendation a policy matter for the Board of Supervisors. Further, the Department's attrition savings was not adjusted despite the elimination of 16 funded positions in the FY 2025-26 proposed budget. Accordingly, while the department's attrition savings requirements is approximately 18 FTE and \$3.4 million, the Department reports that currently there are only five vacant positions. Therefore, if this position is eliminated, the savings should be offset with a reduction in attrition savings. |      |             |             |             |   |  | Ongoing savings                 |      |             |             |             |   |  |

| FY 2025-26                   |            |            |            |
|------------------------------|------------|------------|------------|
| Total Policy Recommendations |            |            |            |
|                              | One-Time   | Ongoing    | Total      |
| General Fund                 | \$0        | \$0        | \$0        |
| Non-General Fund             | \$0        | \$0        | \$0        |
| <b>Total</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

| FY 2026-27                   |            |            |            |
|------------------------------|------------|------------|------------|
| Total Policy Recommendations |            |            |            |
|                              | One-Time   | Ongoing    | Total      |
| General Fund                 | \$0        | \$0        | \$0        |
| Non-General Fund             | \$0        | \$0        | \$0        |
| <b>Total</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

**HRD- Human Resources**

| Purchase Order Number | Year | Dept Code | Fund  | Supplier | Name                                     | Project  | Balance  |
|-----------------------|------|-----------|-------|----------|--|----------|----------|
| 223022                | 2018 | 232022    | 10000 | 13856    | OPENCOPY                                 | 10026742 | \$253    |
| 425058                | 2020 | 232024    | 10010 | 12182    | RICOH USA INC                            | 10024330 | \$125    |
| 425058                | 2020 | 232024    | 10010 | 12182    | RICOH USA INC                            | 10024330 | \$213    |
| 425058                | 2020 | 232024    | 10010 | 12182    | RICOH USA INC                            | 10024330 | \$424    |
| 425058                | 2020 | 232024    | 10010 | 12182    | RICOH USA INC                            | 10024330 | \$299    |
| 425058                | 2020 | 232024    | 10010 | 12182    | RICOH USA INC                            | 10024330 | \$586    |
| 455285                | 2020 | 232025    | 10000 | 10525    | STAPLES BUSINESS ADVANTAGE               | 10026742 | \$26     |
| 477905                | 2020 | 232022    | 10000 | 8003     | XTECH                                    | 10026742 | \$6,000  |
| 513815                | 2021 | 232025    | 10000 | 18555    | Industrial/Organizational Solutions, Inc | 10026742 | \$1,000  |
| 513815                | 2021 | 232025    | 10000 | 18555    | Industrial/Organizational Solutions, Inc | 10026742 | \$4,036  |
| 514097                | 2021 | 232025    | 10000 | 24412    | BERKELEY RESEARCH GROUP LLC              | 10026742 | \$2,030  |
| 515968                | 2021 | 232022    | 10000 | 18762    | HOLIDAY INN GOLDEN GATEWAY HOTEL         | 10026742 | \$9,463  |
| 526470                | 2021 | 232022    | 10000 | 38064    | ZONES, LLC                               | 10026742 | \$2,640  |
| 526470                | 2021 | 232029    | 10060 | 38064    | ZONES, LLC                               | 10026743 | \$528    |
| 533682                | 2021 | 232022    | 10000 | 38064    | ZONES, LLC                               | 10026742 | \$7,629  |
| 540791                | 2021 | 232025    | 10000 | 18555    | Industrial/Organizational Solutions, Inc | 10026742 | \$10,006 |
| 552029                | 2021 | 232025    | 10000 | 18555    | Industrial/Organizational Solutions, Inc | 10026742 | \$10,660 |
| 567179                | 2021 | 232025    | 10000 | 24638    | BAY AREA COMMUNICATION ACCESS            | 10026742 | \$12     |
| 571932                | 2021 | 232025    | 10000 | 10525    | STAPLES BUSINESS ADVANTAGE               | 10026742 | \$18     |
| 575233                | 2021 | 232025    | 10000 | 14464    | NATIONAL TESTING NETWORK INC             | 10026742 | \$4,670  |
| 575918                | 2021 | 232022    | 10000 | 10525    | STAPLES BUSINESS ADVANTAGE               | 10026742 | \$39     |
| 575918                | 2021 | 232022    | 10000 | 10525    | STAPLES BUSINESS ADVANTAGE               | 10026742 | \$101    |
| 575918                | 2021 | 232022    | 10000 | 10525    | STAPLES BUSINESS ADVANTAGE               | 10026742 | \$216    |
| 577236                | 2021 | 232022    | 10020 | 39592    | SMARTRECRUITERS, INC.                    | 10033390 | \$1      |
| 577483                | 2021 | 232022    | 10000 | 24231    | BLAISDELL'S BUSINESS PRODUCTS            | 10026742 | \$195    |
| 594178                | 2022 | 232025    | 10000 | 20542    | ERGOMETRICS & APPLIED PERSONNEL RSRC     | 10026742 | \$10,868 |
| 598897                | 2022 | 232025    | 10000 | 24638    | BAY AREA COMMUNICATION ACCESS            | 10026742 | \$85     |
| 600246                | 2022 | 232022    | 10000 | 9046     | U S PURE WATER CORP                      | 10026742 | \$29     |
| 605198                | 2022 | 232025    | 10000 | 24638    | BAY AREA COMMUNICATION ACCESS            | 10026742 | \$450    |
| 612304                | 2022 | 232022    | 10000 | 20894    | EK ERGONOMICS                            | 10026742 | \$1,200  |
| 614653                | 2022 | 232022    | 10020 | 13486    | PARTNERS IN COMMUNICATION LLC            | 10035015 | \$45     |
| 614664                | 2022 | 232022    | 10020 | 30413    | INTERNATIONAL CONTACT INC                | 10035015 | \$750    |
| 614664                | 2022 | 232022    | 10020 | 30413    | INTERNATIONAL CONTACT INC                | 10035015 | \$29     |
| 615537                | 2022 | 232022    | 10020 | 45524    | S5S LLC                                  | 10035015 | \$1,040  |
| 615537                | 2022 | 232022    | 10020 | 45524    | S5S LLC                                  | 10035015 | \$100    |
| 628415                | 2022 | 232025    | 10020 | 23129    | CENTRAL COMPUTERS INC                    | 10024332 | \$179    |
| 637371                | 2022 | 232022    | 10000 | 22529    | COMCAST OF CALIFORNIA III INC            | 10026742 | \$162    |
| 637574                | 2022 | 232022    | 10000 | 11040    | SHRED WORKS                              | 10026742 | \$217    |
| 637589                | 2022 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC        | 10026742 | \$178    |
| 637589                | 2022 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC        | 10026742 | \$269    |
| 637589                | 2022 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC        | 10026742 | \$300    |
| 637589                | 2022 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC        | 10026742 | \$405    |
| 637589                | 2022 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC        | 10026742 | \$8      |
| 637589                | 2022 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC        | 10026742 | \$16     |
| 637589                | 2022 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC        | 10026742 | \$703    |
| 637589                | 2022 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC        | 10026742 | \$459    |
| 637589                | 2022 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC        | 10026742 | \$300    |
| 647830                | 2022 | 232022    | 10000 | 12408    | RECOLOGY SUNSET SCAVENGER COMPANY        | 10026742 | \$282    |
| 670981                | 2022 | 232029    | 10000 | 10525    | STAPLES BUSINESS ADVANTAGE               | 10026742 | \$129    |
| 670981                | 2022 | 232029    | 10000 | 10525    | STAPLES BUSINESS ADVANTAGE               | 10026742 | \$239    |
| 695514                | 2023 | 232025    | 10000 | 18762    | HOLIDAY INN GOLDEN GATEWAY HOTEL         | 10026742 | \$11     |
| 702354                | 2023 | 232022    | 10000 | 9046     | U S PURE WATER CORP                      | 10026742 | \$369    |
| 702354                | 2023 | 232022    | 10000 | 9046     | U S PURE WATER CORP                      | 10026742 | \$35     |
| 707290                | 2023 | 232022    | 10020 | 24638    | BAY AREA COMMUNICATION ACCESS            | 10035015 | \$35     |
| 709616                | 2023 | 232022    | 10020 | 12408    | RECOLOGY SUNSET SCAVENGER COMPANY        | 10035015 | \$269    |

HRD- Human Resources

| Purchase Order Number | Year | Dept Code | Fund  | Supplier | Name                              | Project  | Balance          |
|-----------------------|------|-----------|-------|----------|-----------------------------------|----------|------------------|
| 711649                | 2023 | 232029    | 10000 | 19940    | FRANKLINCOVEY CLIENT SALES INC    | 10026743 | \$23             |
| 711708                | 2023 | 232025    | 10000 | 18762    | HOLIDAY INN GOLDEN GATEWAY HOTEL  | 10026742 | \$6,572          |
| 726489                | 2023 | 232022    | 10020 | 8003     | XTECH                             | 10033390 | \$4,032          |
| 727048                | 2023 | 232025    | 10000 | 18762    | HOLIDAY INN GOLDEN GATEWAY HOTEL  | 10026742 | \$39             |
| 739536                | 2023 | 232029    | 10000 | 19940    | FRANKLINCOVEY CLIENT SALES INC    | 10026743 | \$63             |
| 739553                | 2023 | 232029    | 10000 | 19940    | FRANKLINCOVEY CLIENT SALES INC    | 10026743 | \$39             |
| 739581                | 2023 | 232029    | 10000 | 19940    | FRANKLINCOVEY CLIENT SALES INC    | 10026743 | \$27             |
| 740616                | 2023 | 232022    | 10000 | 11040    | SHRED WORKS                       | 10026742 | \$699            |
| 740637                | 2023 | 232022    | 10000 | 9046     | U S PURE WATER CORP               | 10026742 | \$75             |
| 741694                | 2023 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC | 10026742 | \$2              |
| 741713                | 2023 | 232022    | 10000 | 19209    | GRM INFORMATION MANAGEMENT SERVIC | 10026742 | \$750            |
| 742074                | 2023 | 232029    | 10010 | 16689    | LA MEDITERRANEE I INC             | 10039847 | \$481            |
| 742074                | 2023 | 232029    | 10010 | 16689    | LA MEDITERRANEE I INC             | 10039847 | \$71             |
| 742841                | 2023 | 232025    | 10000 | 11489    | SAN FRANCISCO/SM MINIBUS          | 10026742 | \$1,050          |
| 742856                | 2023 | 232025    | 10000 | 25146    | ARGUELLO CATERING CO              | 10026742 | \$179            |
| 742856                | 2023 | 232025    | 10000 | 25146    | ARGUELLO CATERING CO              | 10026742 | \$337            |
| 742856                | 2023 | 232025    | 10000 | 25146    | ARGUELLO CATERING CO              | 10026742 | \$512            |
| 742856                | 2023 | 232025    | 10000 | 25146    | ARGUELLO CATERING CO              | 10026742 | \$615            |
| 743408                | 2023 | 232025    | 10000 | 18762    | HOLIDAY INN GOLDEN GATEWAY HOTEL  | 10026742 | \$26,679         |
| 761695                | 2023 | 232025    | 10000 | 11489    | SAN FRANCISCO/SM MINIBUS          | 10026742 | \$700            |
| 766024                | 2023 | 232025    | 10000 | 18762    | HOLIDAY INN GOLDEN GATEWAY HOTEL  | 10026742 | \$1,023          |
| 770519                | 2023 | 232022    | 10020 | 16611    | LANGUAGELINE SOLUTIONS            | 10035015 | \$390            |
| 770519                | 2023 | 232022    | 10020 | 16611    | LANGUAGELINE SOLUTIONS            | 10035015 | \$100            |
| 771900                | 2023 | 232025    | 10000 | 51184    | Ted's Market                      | 10026742 | \$45             |
| 771900                | 2023 | 232025    | 10000 | 51184    | Ted's Market                      | 10026742 | \$137            |
| 771928                | 2023 | 232025    | 10000 | 25146    | ARGUELLO CATERING CO              | 10026742 | \$70             |
| 771928                | 2023 | 232025    | 10000 | 25146    | ARGUELLO CATERING CO              | 10026742 | \$5              |
| 778821                | 2023 | 232022    | 10000 | 10525    | STAPLES BUSINESS ADVANTAGE        | 10026742 | \$4              |
| 779777                | 2023 | 232022    | 10020 | 24638    | BAY AREA COMMUNICATION ACCESS     | 10035015 | \$91             |
| 784915                | 2023 | 232022    | 10000 | 25146    | ARGUELLO CATERING CO              | 10026742 | \$2,346          |
| 784915                | 2023 | 232022    | 10000 | 25146    | ARGUELLO CATERING CO              | 10026742 | \$176            |
| 784915                | 2023 | 232022    | 10000 | 25146    | ARGUELLO CATERING CO              | 10026742 | \$60             |
| 788644                | 2023 | 232029    | 10060 | 19940    | FRANKLINCOVEY CLIENT SALES INC    | 10026743 | \$41             |
| <b>Total</b>          |      |           |       |          |                                   |          | <b>\$127,763</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$6,482,472 budget for FY 2025-26, as proposed by the Mayor, is \$7,802,660 or 54.6% less than the original FY 2024-25 budget of \$14,285,132.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 24.49 FTEs, which are 3.12 FTEs less than the 27.61 FTEs in the original FY 2024-25 budget. This represents a 11.3% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$157,200 in FY 2025-26 are equal to the FY 2024-25 revenues.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$8,858,740 budget for FY 2026-27, as proposed by the Mayor, is \$2,376,268 or 36.7% more than the Mayor's proposed FY 2025-26 budget of \$6,482,472.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 23.61 FTEs, which are 0.88 FTEs less than the 24.49 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 3.6% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$157,200 in FY 2026-27 are equal to the FY 2025-26 estimated revenues.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ETH – ETHICS COMMISSION

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

|                   | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Ethics Commission | 6,551,078                    | 7,586,853                    | 7,537,872                    | 14,285,132                   | 6,482,472                      |
| FTE Count         | 30.50                        | 31.43                        | 30.56                        | 27.61                        | 24.49                          |

The Department’s budget decreased by \$68,606 or 1.0% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 6.01 or 19.7% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$7,802,660 largely due to a reduction in Programmatic Projects.

The Mayor’s proposed FY 2025-26 budget includes the deletion of 3 positions as layoffs. Details of these proposed layoffs are as follows:

| <b><u>Division</u></b>      | <b><u>Job Class Title</u></b>   | <b><u>Proposed Layoffs</u></b> |
|-----------------------------|---------------------------------|--------------------------------|
| ETH Operations              | 1222 Payroll Clerk              | 1                              |
| ETH Policy                  | 1840 Policy Research Specialist | 1                              |
| ETH Engagement & Compliance | 1230 Training Design Specialist | 1                              |

The proposed FY 2025-26 budget for the Ethics Commission includes \$0 for the Election Campaign Fund. It is unclear if unused funds that will be carried forward will be enough to cover all disbursements in FY 2025-26. The proposed layoff of three Ethics Commission employees, and deletion of a vacant position, also contribute to the proposed reduced budget.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$2,376,268 largely due to an increase in Programmatic Projects to enhance the Election Campaign Fund.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ETH – ETHICS COMMISSION

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$18,883 in FY 2025-26. All of the \$18,883 in recommended reductions are ongoing savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$3,341, for total General Fund savings of \$22,224.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst does not have any recommended reductions (“fiscal recommendations”) to the proposed budget in FY 2026-27.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ETH - Ethics Commission**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                      |  |  |          |          |          |   |   |                  |  |  |  |     |  |  |
|-------|----------------------|--|--|----------|----------|----------|---|---|------------------|--|--|--|-----|--|--|
| ETH-1 |                      | <b>Ethics Commission</b>   |  |          |          |          |   |   |                  |  |  |  |     |  |  |
|       | Materials & Supplies |  |  | \$26,167 | \$21,167 | \$5,000  | X | X |                  |  |  |  | \$0 |  |  |
|       |                      | Reduce Materials and Supplies budget to reflect historical spending. This reduction would allow for sufficient funds to meet the department's expenditure needs in this account. |  |          |          |          |   |   | One-time savings |  |  |  |     |  |  |
| ETH-2 | Subscriptions        |  |  | \$18,883 | \$5,000  | \$13,883 | X | X |                  |  |  |  | \$0 |  |  |
|       |                      | Reduce Subscriptions budget to reflect historical spending. This reduction would allow for sufficient funds to meet the department's expenditure needs in this account.          |  |          |          |          |   |   | One-time savings |  |  |  |     |  |  |

| FY 2025-26                   |          |         |          |
|------------------------------|----------|---------|----------|
| Total Recommended Reductions |          |         |          |
|                              | One-Time | Ongoing | Total    |
| General Fund                 | \$18,883 | \$0     | \$18,883 |
| Non-General Fund             | \$0      | \$0     | \$0      |
| Total                        | \$18,883 | \$0     | \$18,883 |

| FY 2026-27                   |          |         |       |
|------------------------------|----------|---------|-------|
| Total Recommended Reductions |          |         |       |
|                              | One-Time | Ongoing | Total |
| General Fund                 | \$0      | \$0     | \$0   |
| Non-General Fund             | \$0      | \$0     | \$0   |
| Total                        | \$0      | \$0     | \$0   |



**ETH - Ethics Commission**

| <b>Purchase<br/>Order<br/>Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>            | <b>Project</b> | <b>Balance</b> |
|--------------------------------------|-------------|------------------|-------------|-----------------|------------------------|----------------|----------------|
| 0000746294                           | 2023        | 229997           | 10020       | 000001437       | NETFILE                | 10006398       | \$3,000        |
| 0000746299                           | 2023        | 229997           | 10000       | 000001283       | PROFESSIONAL MESSENGER | 10026728       | \$57           |
| 0000746299                           | 2023        | 229997           | 10000       | 000001283       | PROFESSIONAL MESSENGER | 10026728       | \$219          |
| 0000758311                           | 2023        | 229997           | 10000       | 000000800       | XTECH                  | 10026728       | \$65           |
| <b>Total</b>                         |             |                  |             |                 |                        |                | <b>\$3,341</b> |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$173,707,878 budget for FY 2025-26, as proposed by the Mayor, is \$8,464,061 or 5.1% more than the original FY 2024-25 budget of \$165,243,817.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 253.57 FTEs, which are 4.74 FTEs less than the 258.31 FTEs in the original FY 2024-25 budget. This represents a 1.8% decrease in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$166,669,516 in FY 2025-26 are \$3,754,857 or 2.3% more than FY 2024-25 revenues of \$162,914,659.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$181,870,922 budget for FY 2026-27, as proposed by the Mayor, is \$8,163,044 or 4.7% more than the Mayor's proposed FY 2025-26 budget of \$173,707,878.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 253.42 FTEs, which are 0.15 FTEs less than the 253.57 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$175,329,904 in FY 2026-27 are \$8,660,388 or 5.2% more than FY 2025-26 estimated revenues of \$166,669,516.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** TIS – TECHNOLOGY

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

|            | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Technology | 153,023,074                  | 153,419,700                  | 166,313,253                  | 165,243,817                  | 173,707,878                    |
| FTE Count  | 223.75                       | 251.65                       | 259.12                       | 258.31                       | 253.57                         |

The Department’s budget increased by \$20,684,804 or 13.5% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 29.82 or 13.3% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$5,152,262 largely due to increased software licensing fees, telephone charges, departmental pass-thru charges, technology initiatives and projects approved by COIT or the Capital Planning Committee, and the transfer of 7.0 FTE from other City departments including the Media Services function currently housed in the City Administrator’s Real Estate Division.

The Mayor’s proposed FY 2025-26 budget does not include the deletion of any positions that would result in layoffs.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$8,163,044 largely due to increased software licensing fees, telephone charges, and technology initiatives and projects approved by COIT or the Capital Planning Committee.

The Mayor’s proposed FY 2026-27 budget does not include the deletion of any positions that would result in layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** TIS – TECHNOLOGY

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$1,192,993 in FY 2025-26. All of the \$1,192,993 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$7,271,068 or 4.4% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$48,886, for total General Fund savings of \$951,929.

Our policy recommendations total \$700,399 in FY 2025-26, all of which are ongoing.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$1,232,079 in FY 2026-27. All of the \$1,232,079 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$6,930,965 or 4.0% in the Department’s FY 2026-27 budget.

Our policy recommendations total \$728,801 in FY 2026-27, all of which are ongoing.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**TIS - Technology**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                           |   |      |             |             |             |   |   |  |      |             |             |             |   |  |
|-------|---------------------------|---|------|-------------|-------------|-------------|---|---|--|------|-------------|-------------|-------------|---|--|
| TIS-1 |                           | <b>DT Administration</b>  |      |             |             |             |   |   |  |      |             |             |             |   |  |
|       | Other Current Expenses    |   |      | \$251,370   | \$137,819   | \$113,551   | x |   |  |      | \$251,370   | \$137,819   | \$113,551   | x |  |
|       | Other Current Expenses    |   |      | \$271,572   | \$171,572   | \$100,000   | x |   |  |      | \$271,572   | \$171,572   | \$100,000   | x |  |
|       | Other Current Expenses    |   |      | \$107,939   | \$57,939    | \$50,000    | x |   |  |      | \$107,939   | \$57,939    | \$50,000    | x |  |
|       | Other Current Expenses    |   |      | \$421,311   | \$221,311   | \$200,000   | x | x |  |      |             |             |             |   |  |
|       | Other Current Expenses    |   |      | \$94,850    | \$44,850    | \$50,000    | x |   |  |      | \$94,850    | \$44,850    | \$50,000    | x |  |
|       | Exp Recovery - CHF        |   |      | (\$251,370) | (\$137,819) | (\$113,551) | x |   |  |      | (\$251,370) | (\$137,819) | (\$113,551) | x |  |
|       | Exp Recovery - FIR        |   |      | (\$271,572) | (\$171,572) | (\$100,000) | x |   |  |      | (\$271,572) | (\$171,572) | (\$100,000) | x |  |
|       | Exp Recovery - SHF        |   |      | (\$107,939) | (\$57,939)  | (\$50,000)  | x |   |  |      | (\$107,939) | (\$57,939)  | (\$50,000)  | x |  |
|       | Exp Recovery - HSA        |   |      | (\$421,311) | (\$221,311) | (\$200,000) | x | x |  |      |             |             |             |   |  |
|       | Exp Recovery - TTX        |   |      | (\$94,850)  | (\$44,850)  | (\$50,000)  | x |   |  |      | (\$94,850)  | (\$44,850)  | (\$50,000)  | x |  |
|       |                           | <i>Total Savings</i> \$0  |      |             |             |             |   |   | <i>Total Savings</i> \$0   |      |             |             |             |   |  |
|       |                           | <p>The Department maintains a workorder with most departments for direct purchases of technology services and supplies on their behalf. These accounts are called pass-thrus and costs are directly billed back to departments. In FY 2023-24, approximately \$5.6 million was carried forward into FY 2024-25. Of a revised budget of \$20.4 million in these accounts, only \$8.3 million had been expended as of May 30, 2025. The Budget Analyst recommends reductions in select workorders after reviewing expenditure history, balances, General Fund impact, and proposed budget amounts. In total, these reductions will result in \$513,551 savings in the respective departments of which approximately \$459,551 is in the General Fund.</p> |      |             |             |             |   |   | <p>Ongoing savings as result of pass-thru workorder reductions total \$313,551 in the respective departments, all of which is in the General Fund.</p> |      |             |             |             |   |  |
| TIS-2 | 0933 Manager V            | 1.00  | 0.00 | \$232,869   | \$0         | \$232,869   | x |   | 1.00   | 0.00 | \$241,690   | \$0         | \$241,690   | x |  |
|       | Mandatory Fringe Benefits |   |      | \$77,237    | \$0         | \$77,237    | x |   |  |      | \$81,136    | \$0         | \$81,136    | x |  |
|       |                           | <i>Total Savings</i> \$310,106  |      |             |             |             |   |   | <i>Total Savings</i> \$322,826   |      |             |             |             |   |  |
|       |                           | <p>This position, which was previously assigned to the JUSTIS Project and vacant since May 2023, has been reassigned to Finance and Administration based on a review of the Department's organization chart. It is intended as a promotional opportunity for current staff in Administration. However, deletion of this position would offset the increase in 0933 Manager V position requested through an upward substitution of a 1044 IS Engineer - Principal to be the Deputy Chief Information Security Officer for the Cyber Defense division.</p>  |      |             |             |             |   |   | Ongoing savings  |      |             |             |             |   |  |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**TIS - Technology**

| Rec # | Account Title  | FY 2025-26              |      |           |           |             |    |                 | FY 2026-27              |      |           |           |             |    |    |
|-------|--|-------------------------|------|-----------|-----------|-------------|----|-----------------|-------------------------|------|-----------|-----------|-------------|----|----|
|       |  | FTE                     |      | Amount    |           | Savings     | GF | 1T              | FTE                     |      | Amount    |           | Savings     | GF | 1T |
|       |  | From                    | To   | From      | To        |             |    |                 | From                    | To   | From      | To        |             |    |    |
| TIS-3 | 1670 Financial Systems Sup   | 1.00                    | 0.00 | \$201,571 | \$0       | \$201,571   | x  |                 | 1.00                    | 0.00 | \$209,207 | \$0       | \$209,207   | x  |    |
|       | Mandatory Fringe Benefits  |                         |      | \$65,738  | \$0       | \$65,738    | x  |                 |                         |      | \$68,953  | \$0       | \$68,953    | x  |    |
|       | 1657 Accountant IV   | 0.00                    | 1.00 | \$0       | \$173,250 | (\$173,250) | x  |                 | 0.00                    | 1.00 | \$0       | \$179,813 | (\$179,813) | x  |    |
|       | Mandatory Fringe Benefits  |                         |      | \$0       | \$60,535  | (\$60,535)  | x  |                 |                         |      | \$0       | \$63,464  | (\$63,464)  | x  |    |
|       |  | Total Savings \$33,524  |      |           |           |             |    |                 | Total Savings \$34,883  |      |           |           |             |    |    |
|       | The Department is proposing an upward substitution of 1.00 FTE 1657 Accountant IV to 1.00 FTE 1670 Financial Systems Supervisor. This position supervises three accountants and one to two interns. The Board of Supervisors should deny the proposed upward substitution of 1.00 FTE 1657 Accountant IV to 1.00 FTE 1670 Financial Systems Supervisor due to inadequate justification.                  |                         |      |           |           |             |    | Ongoing savings |                         |      |           |           |             |    |    |
| TIS-4 | DT JUSTIS  |                         |      |           |           |             |    |                 |                         |      |           |           |             |    |    |
|       | 0923 Manager II  | 1.00                    | 0.00 | \$186,552 | \$0       | \$186,552   | x  |                 | 1.00                    | 0.00 | \$193,618 | \$0       | \$193,618   | x  |    |
|       | Mandatory Fringe Benefits  |                         |      | \$69,602  | \$0       | \$69,602    | x  |                 |                         |      | \$73,267  | \$0       | \$73,267    | x  |    |
|       |  | Total Savings \$256,154 |      |           |           |             |    |                 | Total Savings \$266,885 |      |           |           |             |    |    |
|       | The JUSTIS Project has been in existence since 1997. Overseen by a 1070 IS Project Director, the Manager position (previously an 0933 Manager V) is redundant and has been vacant since May 2023.  |                         |      |           |           |             |    | Ongoing savings |                         |      |           |           |             |    |    |
| TIS-5 | Dp-Wp Equipment Maint  |                         |      | \$359,824 | \$209,824 | \$150,000   | x  |                 |                         |      | \$359,824 | \$209,824 | \$150,000   | x  |    |
|       | Reduce budgeted amount for Non-Personnel Services due to historic underspending. With a revised budget of approximately \$1.4 million, as of May 31, 2025, only \$169,000 had been expended and another \$250,000 encumbered. Therefore, the Department will have more than sufficient resources to meet the operational requirements of the JUSTIS Project for the foreseeable future.                  |                         |      |           |           |             |    | Ongoing savings |                         |      |           |           |             |    |    |
| TIS-6 | DT Public Safety   |                         |      |           |           |             |    |                 |                         |      |           |           |             |    |    |
|       | 0932 Manager IV  | 1.00                    | 0.00 | \$215,893 | \$0       | \$215,893   | x  |                 | 1.00                    | 0.00 | \$224,071 | \$0       | \$224,071   | x  |    |
|       | Mandatory Fringe Benefits  |                         |      | \$74,437  | \$0       | \$74,437    | x  |                 |                         |      | \$78,251  | \$0.00    | \$78,251    | x  |    |
|       | 0923 Manager II  | 0.00                    | 1.00 | \$0       | \$186,552 | (\$186,552) | x  |                 | 0.00                    | 1.00 | \$0       | \$193,618 | (\$193,618) | x  |    |
|       | Mandatory Fringe Benefits  |                         |      | \$0       | \$69,602  | (\$69,602)  | x  |                 |                         |      | \$0       | \$73,267  | (\$73,267)  | x  |    |
|       |  | Total Savings \$34,176  |      |           |           |             |    |                 | Total Savings \$35,437  |      |           |           |             |    |    |
|       | The Department is proposing an upward substitution of 1.00 FTE 0923 Manager II to 1.00 FTE 0932 Manager IV for a position that manages high-profile, time-sensitive projects. However, such duties are appropriate for a 0923 Manager II. The Board of Supervisors should deny the proposed upward substitution of 1.00 FTE 0923 Manager II to 1.00 FTE 0932 Manager IV due to inadequate justification. |                         |      |           |           |             |    | Ongoing savings |                         |      |           |           |             |    |    |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**TIS - Technology**

| Rec # | Account Title              | FY 2025-26  |      |           |           |             |    |    | FY 2026-27                    |      |           |           |             |    |    |
|-------|----------------------------|---|------|-----------|-----------|-------------|----|----|-------------------------------|------|-----------|-----------|-------------|----|----|
|       |                            | FTE   |      | Amount    |           |             |    |    | FTE                           |      | Amount    |           |             |    |    |
|       |                            | From  | To   | From      | To        | Savings     | GF | 1T | From                          | To   | From      | To        | Savings     | GF | 1T |
| TIS-7 |                            | <b>DT Support Services</b>  |      |           |           |             |    |    |                               |      |           |           |             |    |    |
|       | 0932 Manager IV            | 1.00  | 0.00 | \$215,893 | \$0       | \$215,893   | x  |    | 1.00                          | 0.00 | \$224,071 | \$0       | \$224,071   | x  |    |
|       | Mandatory Fringe Benefits  |   |      | \$74,437  | \$0       | \$74,437    | x  |    |                               |      | \$78,251  | \$0.00    | \$78,251    | x  |    |
|       | 1044 IS Engineer-Principal | 0.00  | 1.00 | \$0       | \$210,287 | (\$210,287) | x  |    | 0.00                          | 1.00 | \$0       | \$218,253 | (\$218,253) | x  |    |
|       | Mandatory Fringe Benefits  |   |      | \$0       | \$67,210  | (\$67,210)  | x  |    |                               |      | \$0       | \$70,470  | (\$70,470)  | x  |    |
|       |                            | <i>Total Savings \$12,833</i>   |      |           |           |             |    |    | <i>Total Savings \$13,599</i> |      |           |           |             |    |    |
|       |                            | The Department is proposing an upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV for a Client Support Services Manager. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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. Deny proposed upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV due to inadequate justification. |      |           |           |             |    |    | Ongoing savings               |      |           |           |             |    |    |
| TIS-8 |                            | <b>DT Cybersecurity</b>   |      |           |           |             |    |    |                               |      |           |           |             |    |    |
|       | 0932 Manager IV            | 1.00  | 0.00 | \$215,893 | \$0       | \$215,893   | x  |    | 1.00                          | 0.00 | \$224,071 | \$0       | \$224,071   | x  |    |
|       | Mandatory Fringe Benefits  |   |      | \$74,437  | \$0       | \$74,437    | x  |    |                               |      | \$78,251  | \$0.00    | \$78,251    | x  |    |
|       | 1044 IS Engineer-Principal | 0.00  | 1.00 | \$0       | \$210,287 | (\$210,287) | x  |    | 0.00                          | 1.00 | \$0       | \$218,253 | (\$218,253) | x  |    |
|       | Mandatory Fringe Benefits  |   |      | \$0       | \$67,210  | (\$67,210)  | x  |    |                               |      | \$0       | \$70,470  | (\$70,470)  | x  |    |
|       |                            | <i>Total Savings \$12,833</i>   |      |           |           |             |    |    | <i>Total Savings \$13,599</i> |      |           |           |             |    |    |
|       |                            | The Department is proposing an upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV for an Identity Governance Manager. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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. Deny proposed upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV due to inadequate justification.    |      |           |           |             |    |    | Ongoing savings               |      |           |           |             |    |    |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**TIS - Technology**

| Rec #  | Account Title   | FY 2025-26   |      |             |             |             |    |                 | FY 2026-27             |      |             |             |             |    |    |
|--------|---|--|------|-------------|-------------|-------------|----|-----------------|------------------------|------|-------------|-------------|-------------|----|----|
|        |   | FTE  |      | Amount      |             |             |    |                 | FTE                    |      | Amount      |             |             |    |    |
|        |   | From   | To   | From        | To          | Savings     | GF | 1T              | From                   | To   | From        | To          | Savings     | GF | 1T |
| TIS-9  | 0932 Manager IV   | 1.00   | 0.00 | \$215,893   | \$0         | \$215,893   | x  |                 | 1.00                   | 0.00 | \$224,071   | \$0         | \$224,071   | x  |    |
|        | Mandatory Fringe Benefits   |  |      | \$74,437    | \$0         | \$74,437    | x  |                 |                        |      | \$78,251    | \$0.00      | \$78,251    | x  |    |
|        | 1044 IS Engineer-Principal  | 0.00   | 1.00 | \$0         | \$210,287   | (\$210,287) | x  |                 | 0.00                   | 1.00 | \$0         | \$218,253   | (\$218,253) | x  |    |
|        | Mandatory Fringe Benefits   |  |      | \$0         | \$67,210    | (\$67,210)  | x  |                 |                        |      | \$0         | \$70,470    | (\$70,470)  | x  |    |
|        |   | Total Savings \$12,833   |      |             |             |             |    |                 | Total Savings \$13,599 |      |             |             |             |    |    |
|        |   | The Department is proposing an upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV for a Cyber Security Risk and Resilience Manager. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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. Deny proposed upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV due to inadequate justification. |      |             |             |             |    |                 | Ongoing savings        |      |             |             |             |    |    |
| TIS-10 |   | DT Infrastructure and Operations   |      |             |             |             |    |                 |                        |      |             |             |             |    |    |
|        | 0932 Manager IV   | 1.00   | 0.00 | \$215,893   | \$0         | \$215,893   | x  |                 | 1.00                   | 0.00 | \$224,071   | \$0         | \$224,071   | x  |    |
|        | Mandatory Fringe Benefits   |  |      | \$74,437    | \$0         | \$74,437    | x  |                 |                        |      | \$78,251    | \$0.00      | \$78,251    | x  |    |
|        | 1044 IS Engineer-Principal  | 0.00   | 1.00 | \$0         | \$210,287   | (\$210,287) | x  |                 | 0.00                   | 1.00 | \$0         | \$218,253   | (\$218,253) | x  |    |
|        | Mandatory Fringe Benefits   |  |      | \$0         | \$67,210    | (\$67,210)  | x  |                 |                        |      | \$0         | \$70,470    | (\$70,470)  | x  |    |
|        |   | Total Savings \$12,833   |      |             |             |             |    |                 | Total Savings \$13,599 |      |             |             |             |    |    |
|        | The Department is proposing an upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV for a Telecom Manager. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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. Deny proposed upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV due to inadequate justification. |  |      |             |             |             |    | Ongoing savings |                        |      |             |             |             |    |    |
| TIS-11 |   | DT Rate Model Usage  |      |             |             |             |    |                 |                        |      |             |             |             |    |    |
|        | GF-ADM-Digital Services   |  |      | \$6,920,234 | \$6,562,533 | \$357,701   | x  |                 |                        |      | \$7,074,331 | \$6,706,679 | \$367,652   | x  |    |
|        |   | The Digital Services and Data SF functions in ADM are recovered through the TIS cost allocation and workorder to all City departments. This recommendation reflects recommended reductions in ADM. Actual General Fund and non-General Fund savings of \$224,647 and \$149,764, respectively, will be realized in departmental budgets.  |      |             |             |             |    |                 | Ongoing savings        |      |             |             |             |    |    |



**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**TIS - Technology**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

| FY 2025-26                   |            |                  |                    |
|------------------------------|------------|------------------|--------------------|
| Total Recommended Reductions |            |                  |                    |
|                              | One-Time   | Ongoing          | Total              |
| General Fund                 | \$0        | 903,043          | <b>\$903,043</b>   |
| Non-General Fund             | \$0        | 289,950          | <b>\$289,950</b>   |
| Total                        | <b>\$0</b> | <b>1,192,993</b> | <b>\$1,192,993</b> |

| FY 2026-27                   |            |                  |                    |
|------------------------------|------------|------------------|--------------------|
| Total Recommended Reductions |            |                  |                    |
|                              | One-Time   | Ongoing          | Total              |
| General Fund                 | \$0        | 931,680          | <b>\$931,680</b>   |
| Non-General Fund             | \$0        | 300,399          | <b>\$300,399</b>   |
| Total                        | <b>\$0</b> | <b>1,232,079</b> | <b>\$1,232,079</b> |

**Policy Recommendations**

|        |                           |  |      |           |     |           |   |  |                                |      |           |     |           |   |  |
|--------|---------------------------|--|------|-----------|-----|-----------|---|--|--------------------------------|------|-----------|-----|-----------|---|--|
| TIS-12 |                           | <b>DT Enterprise Applications</b>  |      |           |     |           |   |  |                                |      |           |     |           |   |  |
|        | 0953 Deputy Director III  | 1.00   | 0.00 | \$250,033 | \$0 | \$250,033 | x |  | 1.00                           | 0.00 | \$259,504 | \$0 | \$259,504 | x |  |
|        | Mandatory Fringe Benefits |  |      | \$80,064  | \$0 | \$80,064  | x |  |                                |      | \$84,052  | \$0 | \$84,052  | x |  |
|        |                           | <i>Total Savings \$330,097</i>   |      |           |     |           |   |  | <i>Total Savings \$343,556</i> |      |           |     |           |   |  |
|        |                           | The Department currently has a 1.0 FTE 0953 Deputy Director III position that has been vacant since February 2025. This position oversees Enterprise Applications including the JUSTIS program. Given the high cost, high-risk, and specialized nature of enterprise applications, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors.                                 |      |           |     |           |   |  | Ongoing savings                |      |           |     |           |   |  |
| TIS-13 |                           | <b>DT Infrastructure and Operations</b>  |      |           |     |           |   |  |                                |      |           |     |           |   |  |
|        | 0954 Deputy Director IV   | 1.00   | 0.00 | \$284,549 | \$0 | \$284,549 | x |  | 1.00                           | 0.00 | \$295,328 | \$0 | \$295,328 | x |  |
|        | Mandatory Fringe Benefits |  |      | \$85,753  | \$0 | \$85,753  | x |  |                                |      | \$89,917  | \$0 | \$89,917  | x |  |
|        |                           | <i>Total Savings \$370,302</i>   |      |           |     |           |   |  | <i>Total Savings \$385,245</i> |      |           |     |           |   |  |
|        |                           | The Department currently has a 1.0 FTE 0954 Deputy Director IV position that has been vacant since June 2024. This position oversees Network Infrastructure including securing access and data center resiliency. Given the high cost, high-risk, and specialized nature of network infrastructure and operations, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors. |      |           |     |           |   |  | Ongoing savings                |      |           |     |           |   |  |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**TIS - Technology**

| Rec #  | Account Title               | FY 2025-26                 |    |        |    |         |    |    | FY 2026-27  |    |               |     |               |    |    |
|--------|-----------------------------|----------------------------|----|--------|----|---------|----|----|---|----|---------------|-----|---------------|----|----|
|        |                             | FTE                        |    | Amount |    |         |    |    | FTE   |    | Amount        |     |               |    |    |
|        |                             | From                       | To | From   | To | Savings | GF | 1T | From  | To | From          | To  | Savings       | GF | 1T |
| TIS-14 |                             | <b>DT Rate Model Usage</b> |    |        |    |         |    |    |   |    |               |     |               |    |    |
|        | GF-ADM-Digital Services     |                            |    |        |    |         |    |    |   |    | \$7,074,331   | \$0 | \$7,074,331   |    |    |
|        | ADM Data Policy and Privacy |                            |    |        |    |         |    |    |   |    | \$1,388,089   | \$0 | \$1,388,089   |    |    |
|        |                             | <b>DT Administration</b>   |    |        |    |         |    |    |   |    |               |     |               |    |    |
|        | Exp Recovery (Various)      |                            |    |        |    |         |    |    |   |    | (\$8,462,420) | \$0 | (\$8,462,420) |    |    |
|        |                             |                            |    |        |    |         |    |    | The Digital Services and Data SF functions transferred from TIS to ADM July 1, 2018, but the workorders for these services remain in TIS. TIS has continued to charge City departments for these services and then remits the revenue received to ADM through a secondary workorder. This duplicates expenditure authority and distorts accountability because TIS does not manage these functions. Therefore, the Budget Analyst recommends this work order be eliminated and the responsibility for charging for these services shift to ADM. A commensurate recommendation has been made for ADM. Because of the technical requirements to implement this recommendation, the Budget and Legislative Analyst recommends that TIS, ADM, and Controller staff effectuate this change for FY 2026-27. |    |               |     |               |    |    |

| FY 2025-26                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Policy Recommendations |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | 442,302          | \$442,302        |
| Non-General Fund             | \$0        | 258,097          | <b>\$258,097</b> |
| Total                        | <b>\$0</b> | <b>\$700,399</b> | <b>\$700,399</b> |

| FY 2026-27                   |            |                  |                  |
|------------------------------|------------|------------------|------------------|
| Total Policy Recommendations |            |                  |                  |
|                              | One-Time   | Ongoing          | Total            |
| General Fund                 | \$0        | 460,238          | \$460,238        |
| Non-General Fund             | \$0        | 268,563          | <b>\$268,563</b> |
| Total                        | <b>\$0</b> | <b>\$728,801</b> | <b>\$728,801</b> |

**TIS- Technology**

| <b>Purchase Order Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>                     | <b>Project</b> | <b>Balance</b>  |
|------------------------------|-------------|------------------|-------------|-----------------|---------------------------------|----------------|-----------------|
| 642159                       | 2022        | 232332           | 10020       | 30047           | ConvergeOne, Inc.               | 10033388       | \$7,670         |
| 699422                       | 2023        | 232332           | 10020       | 30047           | ConvergeOne, Inc.               | 10033388       | \$16,176        |
| 699422                       | 2023        | 232332           | 10020       | 30047           | ConvergeOne, Inc.               | 10033388       | \$12,407        |
| 699422                       | 2023        | 232332           | 10020       | 30047           | ConvergeOne, Inc.               | 10033388       | \$7,695         |
| 699422                       | 2023        | 232332           | 10020       | 30047           | ConvergeOne, Inc.               | 10033388       | \$1,504         |
| 700757                       | 2023        | 232332           | 10020       | 30047           | ConvergeOne, Inc.               | 10033388       | \$41            |
| 726990                       | 2023        | 207938           | 10000       | 25514           | AMERITECH COMPUTER SERVICES INC | 10024777       | \$1,100         |
| 726990                       | 2023        | 207938           | 10000       | 25514           | AMERITECH COMPUTER SERVICES INC | 10024777       | \$330           |
| 771718                       | 2023        | 232332           | 10020       | 24375           | BETA NINETIES COMPUTER INC      | 10033388       | \$63            |
| 789344                       | 2023        | 207921           | 10020       | 23400           | CARASOFT TECHNOLOGY CORP        | 10038868       | \$1,900         |
| <b>Total</b>                 |             |                  |             |                 |                                 |                | <b>\$48,886</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$58,209,111 budget for FY 2025-26, as proposed by the Mayor, is \$3,148,826 or 5.7% more than the original FY 2024-25 budget of \$55,060,285.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 161.45 FTEs, which are 7.27 FTEs less than the 168.72 FTEs in the original FY 2024-25 budget. This represents a 4.3% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$51,811,333 in FY 2025-26 are \$4,301,210 or 9.1% more than FY 2024-25 revenues of \$47,510,123.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$49,516,445 budget for FY 2026-27, as proposed by the Mayor, is \$8,692,666 or 14.9% less than the Mayor's proposed FY 2025-26 budget of \$58,209,111.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 155.11 FTEs, which are 6.34 FTEs less than the 161.45 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 3.9% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$41,892,873 in FY 2026-27 are \$9,918,460 or 19.1% less than FY 2025-26 estimated revenues of \$51,811,333.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** CPC – CITY PLANNING

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

|               | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|---------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| City Planning | 61,977,580                   | 63,929,433                   | 58,697,834                   | 55,060,285                   | 58,209,111                     |
| FTE Count     | 207.41                       | 200.39                       | 186.20                       | 168.72                       | 161.45                         |

The Department’s budget decreased by \$3,768,469 or 6.1% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 45.96 or 22.2% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$3,148,826 largely due to salary and benefit increases.

The Mayor’s proposed FY 2025-26 budget includes the deletion of 8 positions as layoffs. Details of these proposed layoffs are as follows:

| <b><u>Division</u></b>    | <b><u>Job Class Title</u></b>                     | <b><u>Proposed Layoffs</u></b> |
|---------------------------|---|--------------------------------|
| CPC Administration        | 0953 Deputy Director III                          | 1                              |
| CPC Administration        | 1094 IT Operations Support<br>Administrator IV    | 1                              |
| CPC Administration        | 1825 Principal Administrative<br>Analyst II       | 1                              |
| Community Equity Division | 9774 Senior Community<br>Development Specialist 1 | 1                              |
| Current Planning Division | 5278 Planner II                                   | 2                              |
| Current Planning Division | 5291 Planner III                                  | 1                              |
| Current Planning Division | 5293 Planner IV                                   | 1                              |

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has decreased by \$8,692,666 largely due to the ending of one-time grant funding.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** CPC – CITY PLANNING

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$114,000 in FY 2025-26. All of the \$114,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$3,034,826 or 5.5% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$4,105, for total General Fund savings of \$118,105.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst has no recommended reductions in FY 2026-27.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**CPC - City Planning**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                                     |  |  |           |           |          |   |   |                   |  |  |  |     |  |  |
|-------|-------------------------------------|--|--|-----------|-----------|----------|---|---|-------------------|--|--|--|-----|--|--|
| CPC-1 |                                     | <b>CPC Administration</b>  |  |           |           |          |   |   |                   |  |  |  |     |  |  |
|       | Software Licensing Fees             |  |  | \$57,800  | \$32,800  | \$25,000 | X | X |                   |  |  |  | \$0 |  |  |
|       |                                     | Reduce Software Licensing Fees budget for the Electronic Document Review project. The Electronic Document Review project has a remaining fund balance that will automatically carry forward to FY 2025-26. In FY 2024-25, the Department carried forward \$415,558.42 in software licensing fees for the Electronic Document Review project. This reduction will allow for sufficient funds for the Electronic Document Review Project in FY 2025-26.                        |  |           |           |          |   |   | One-time savings. |  |  |  |     |  |  |
| CPC-2 | Equipment Maintenance               |  |  | \$57,970  | \$32,970  | \$25,000 | X | X |                   |  |  |  | \$0 |  |  |
|       |                                     | Reduce Equipment Maintenance budget in Administration to reflect actual spending. The Department is projected to underspend in this category in FY 2024-25.  |  |           |           |          |   |   | One-time savings. |  |  |  |     |  |  |
| CPC-3 |                                     | <b>CPC Community Equity</b>  |  |           |           |          |   |   |                   |  |  |  |     |  |  |
|       | Professional & Specialized Services |  |  | \$324,642 | \$260,642 | \$64,000 | X | X |                   |  |  |  | \$0 |  |  |
|       |                                     | Reduce Professional and Specialized Services budget. The proposed budget allocates \$324,642 for community outreach services, but the Department does not currently have any contracts lined up for these services for FY 2025-26. The contracts that the Department had for these services in FY 2024-25 totaled approximately \$260,000. The proposed reduction would align the FY 2025-26 proposed budget with what the Department spent on these services in FY 2024-25. |  |           |           |          |   |   | One-time savings. |  |  |  |     |  |  |

| FY 2025-26                   |           |         |           |
|------------------------------|-----------|---------|-----------|
| Total Recommended Reductions |           |         |           |
|                              | One-Time  | Ongoing | Total     |
| General Fund                 | \$114,000 | \$0     | \$114,000 |
| Non-General Fund             | \$0       | \$0     | \$0       |
| Total                        | \$114,000 | \$0     | \$114,000 |

| FY 2026-27                   |          |         |       |
|------------------------------|----------|---------|-------|
| Total Recommended Reductions |          |         |       |
|                              | One-Time | Ongoing | Total |
| General Fund                 | \$0      | \$0     | \$0   |
| Non-General Fund             | \$0      | \$0     | \$0   |
| Total                        | \$0      | \$0     | \$0   |

CPC - City Planning

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                              | Project  | Balance        |
|-----------------------|------|-----------|-------|-----------|-----------------------------------|----------|----------------|
| 0000641171            | 2022 | 109733    | 10000 | 000000324 | ICF JONES & STOKES INC            | 10001649 | \$185          |
| 0000696470            | 2023 | 229236    | 10000 | 000002431 | BILINGVA, LLC                     | 10001645 | \$289          |
| 0000741109            | 2023 | 229234    | 10000 | 000002423 | BLAISDELL'S BUSINESS PRODUCTS     | 10001645 | \$433          |
| 0000741109            | 2023 | 229234    | 10000 | 000002423 | BLAISDELL'S BUSINESS PRODUCTS     | 10001645 | \$108          |
| 0000746114            | 2023 | 229234    | 10020 | 000000838 | WENDY BAKER                       | 10006382 | \$680          |
| 0000753598            | 2023 | 229234    | 10000 | 000002098 | ECHELON FINE PRINTING             | 10001645 | \$219          |
| 0000753598            | 2023 | 229234    | 10000 | 000002098 | ECHELON FINE PRINTING             | 10001645 | \$429          |
| 0000761194            | 2023 | 229236    | 10000 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC | 10001645 | \$443          |
| 0000761706            | 2023 | 229236    | 10000 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC | 10001645 | \$447          |
| 0000761707            | 2023 | 229236    | 10000 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC | 10001645 | \$117          |
| 0000764655            | 2023 | 229236    | 10000 | 000002342 | CANON SOLUTIONS AMERICA INC       | 10001645 | \$85           |
| 0000785664            | 2023 | 229236    | 10000 | 000000800 | XTECH                             | 10001645 | \$672          |
| <b>Total</b>          |      |           |       |           |                                   |          | <b>\$4,105</b> |



**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$22,859,398 budget for FY 2025-26, as proposed by the Mayor, is \$2,812,737 or 11% less than the original FY 2024-25 budget of \$25,672,135.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 53.10 FTEs, which are 4.43 FTEs less than the 57.53 FTEs in the original FY 2024-25 budget. This represents a 7.7% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$509,748 in FY 2025-26 are \$599,161 or 54% less than FY 2024-25 revenues of \$1,108,909.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$24,110,366 budget for FY 2026-27, as proposed by the Mayor, is \$1,250,968 or 5.5% more than the Mayor's proposed FY 2025-26 budget of \$22,859,398.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 53.05 FTEs, which are 0.05 FTEs less than the 53.10 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$923,191 in FY 2026-27 are \$413,443 or 81.1% more than FY 2025-26 estimated revenues of \$509,748.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** REG – ELECTIONS

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

|           | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-----------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Elections | 30,671,997                   | 23,306,278                   | 22,942,949                   | 25,672,135                   | 22,859,398                     |
| FTE Count | 79.95                        | 58.42                        | 55.11                        | 57.53                        | 53.10                          |

The Department’s budget decreased by \$7,812,599 or 25.5% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 26.85 or 33.6% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$2,812,737 largely due to decreases in non-personnel services and decreases in temporary staffing and other election related costs since the Department will hold only one primary election in June 2026. However, over the next fiscal year the Department will prepare to comply with the anticipated certification of Vietnamese as a required language under the 2023 Language Access Ordinance (LAO) Amendments. To meet new requirements, the Department will translate official election materials into Vietnamese.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$1,250,968 due largely to increases in non-personnel services and including the rising costs for producing ballots and increased software licensing fees. The Department will conduct the Consolidated General Election on November 3, 2026.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** REG – ELECTIONS

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$185,604 in FY 2025-26. Of the \$185,604 in recommended reductions, \$45,000 are ongoing savings and \$140,604 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$192,338 for total General Fund savings of \$377,942.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$45,000 in FY 2026-27. All of the \$45,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$1,205,968 or 5.3% in the Department’s FY 2026-27 budget.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**REG - Elections**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    | Savings | GF | 1T | FTE        |    | Amount |    | Savings | GF | 1T |
|       |               | From       | To | From   | To |         |    |    | From       | To | From   | To |         |    |    |

**Fiscal Recommendations**

|         |                             |   |  |             |             |          |   |   |                          |  |             |             |          |   |  |
|---------|-----------------------------|---|--|-------------|-------------|----------|---|---|--------------------------|--|-------------|-------------|----------|---|--|
| REG - 1 |                             | <b>Elections Services</b>   |  |             |             |          |   |   |                          |  |             |             |          |   |  |
|         | Attrition Savings           |   |  | (\$356,503) | (\$443,383) | \$86,880 | X | X |                          |  | \$0         | \$0         | \$0      |   |  |
|         | Mandatory Fringe Benefits   |   |  | (\$142,873) | (\$176,427) | \$33,554 | X | X |                          |  | \$0         | \$0         | \$0      |   |  |
|         |                             | <i>Total Savings \$120,434</i>  |  |             |             |          |   |   | <i>Total Savings \$0</i> |  |             |             |          |   |  |
|         |                             | <p>Adjust Attrition Savings to account for hiring timeline for vacant 0951 Deputy Director I position. Although this position has been vacant for 12 years, the Department has undertaken a restructuring of management that they plan to implement this year. Department staff state that duties intended for this 0951 role have historically been reassigned to 1844 Management Assistant roles while this role was held for attrition. According to Department staff, one of these 1844s is currently receiving out-of-class pay for taking on these additional duties, and the other position is vacant and being held for attrition.</p> <p>Under the current management structure, the Department has one filled Deputy Director role and one Director, which Department staff asserts is inadequate management, citing that the 40-person department grows to 400 during elections. There are no other management positions in the department. Upon completion of their restructuring, the Deputy Director I would oversee 15 staff during the non-election season.</p> <p>The Department expects this role to be filled by the end of Q2 or early Q3. For this reason, it can be held for attrition for 0.5 FTE.</p> |  |             |             |          |   |   | One-time savings.        |  |             |             |          |   |  |
| REG - 2 | Other Professional Services |   |  | \$2,900,000 | \$2,855,000 | \$45,000 | X |   |                          |  | \$2,900,000 | \$2,855,000 | \$45,000 | X |  |
|         |                             | <p>Reduce budgeted amount for Other Professional Services to reflect actual need. The Department has underspent on this account with a projected underspending of \$180,000 in Non-Personnel Services in FY 2024-25. Further, the Department underspent by over \$200,000 at the broader account control level in FY 2023-24. The Department has stated that this was due to lower-than-anticipated number of ballot measures and arguments submitted for the November 2024 election, resulting in decreased printing needs and other non-personnel services.</p>   |  |             |             |          |   |   | Ongoing savings.         |  |             |             |          |   |  |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**REG - Elections**

| Rec #   | Account Title             | FY 2025-26   |    |             |             |          |    |    | FY 2026-27               |    |        |     |         |    |    |
|---------|---------------------------|--|----|-------------|-------------|----------|----|----|--------------------------|----|--------|-----|---------|----|----|
|         |                           | FTE  |    | Amount      |             |          |    |    | FTE                      |    | Amount |     |         |    |    |
|         |                           | From   | To | From        | To          | Savings  | GF | 1T | From                     | To | From   | To  | Savings | GF | 1T |
| REG - 3 | Attrition Savings         |  |    | (\$356,503) | (\$370,903) | \$14,400 | X  | X  |                          |    | \$0    | \$0 | \$0     |    |    |
|         | Mandatory Fringe Benefits |  |    | (\$142,873) | (\$148,644) | \$5,771  | X  | X  |                          |    | \$0    | \$0 | \$0     |    |    |
|         |                           | <i>Total Savings</i> \$20,171  |    |             |             |          |    |    | <i>Total Savings</i> \$0 |    |        |     |         |    |    |
|         |                           | Increase attrition savings due to vacancy that will require time to fill. Estimated total salary savings for vacancies, including those held for attrition, in FY 2025-26 is \$543,382 indicating the attrition rate is underestimated for this division. For FY 2024, the Department states that this was due to lower-than-anticipated number of ballot measures and arguments submitted for the November 2024 election, resulting in lower staffing needs. In 2023-24 there was over \$1 million in salary and benefit savings. |    |             |             |          |    |    | One-time savings.        |    |        |     |         |    |    |

| FY 2025-26                   |                  |                 |                  |
|------------------------------|------------------|-----------------|------------------|
| Total Recommended Reductions |                  |                 |                  |
|                              | One-Time         | Ongoing         | Total            |
| General Fund                 | \$140,604        | \$45,000        | \$185,604        |
| Non-General Fund             | \$0              | \$0             | \$0              |
| <b>Total</b>                 | <b>\$140,604</b> | <b>\$45,000</b> | <b>\$185,604</b> |

| FY 2026-27                   |            |                 |                 |
|------------------------------|------------|-----------------|-----------------|
| Total Recommended Reductions |            |                 |                 |
|                              | One-Time   | Ongoing         | Total           |
| General Fund                 | \$0        | \$45,000        | \$45,000        |
| Non-General Fund             | \$0        | \$0             | \$0             |
| <b>Total</b>                 | <b>\$0</b> | <b>\$45,000</b> | <b>\$45,000</b> |

REG- Elections

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                              | Project  | Balance          |
|-----------------------|------|-----------|-------|-----------|-----------------------------------|----------|------------------|
| 0000748693            | 2023 | 232302    | 10000 | 000002314 | CENTER HARDWARE CO INC            | 10026787 | \$169            |
| 0000748693            | 2023 | 232302    | 10000 | 000002314 | CENTER HARDWARE CO INC            | 10026787 | \$156            |
| 0000748693            | 2023 | 232302    | 10000 | 000002314 | CENTER HARDWARE CO INC            | 10026787 | \$693            |
| 0000748693            | 2023 | 232302    | 10000 | 000002314 | CENTER HARDWARE CO INC            | 10026787 | \$1              |
| 0000783974            | 2023 | 232302    | 10000 | 000004755 | Toppan Merrill LLC                | 10026787 | \$7,929          |
| 0000783974            | 2023 | 232302    | 10000 | 000004755 | Toppan Merrill LLC                | 10026787 | \$7,808          |
| 0000783974            | 2023 | 232302    | 10000 | 000004755 | Toppan Merrill LLC                | 10026787 | \$69,335         |
| 0000783974            | 2023 | 232302    | 10000 | 000004755 | Toppan Merrill LLC                | 10026787 | \$35,077         |
| 0000783974            | 2023 | 232302    | 10000 | 000004755 | Toppan Merrill LLC                | 10026787 | \$45,375         |
| 0000783974            | 2023 | 232302    | 10000 | 000004755 | Toppan Merrill LLC                | 10026787 | \$21,000         |
| 0000783974            | 2023 | 232302    | 10000 | 000004755 | Toppan Merrill LLC                | 10026787 | \$638            |
| 0000792871            | 2023 | 232302    | 10000 | 000002360 | CALIFORNIA FIRST AID & SAFETY INC | 10026787 | \$202            |
| 0000793036            | 2023 | 232302    | 10000 | 000002487 | AUTUMN PRESS INC                  | 10026787 | \$3,955          |
| <b>Total</b>          |      |           |       |           |                                   |          | <b>\$192,338</b> |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$55,680,767 budget for FY 2025-26, as proposed by the Mayor, is \$855,949 or 1.6% more than the original FY 2024-25 budget of \$54,824,818.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 156.82 FTEs, which are 2.37 FTEs more than the 154.45 FTEs in the original FY 2024-25 budget. This represents a 1.5% increase in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$55,680,767 in FY 2025-26 are \$855,949 or 1.6% more than FY 2024-25 revenues of \$54,824,818.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$57,273,698 budget for FY 2026-27, as proposed by the Mayor, is \$1,592,931 or 2.9% more than the Mayor's proposed FY 2025-26 budget of \$55,680,767.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 156.82 FTEs, which are equal to the 156.82 FTEs in the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$57,273,698 in FY 2026-27 are \$1,592,931 or 2.9% more than FY 2025-26 estimated revenues of \$55,680,767.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** RET – RETIREMENT

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

|                   | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Retirement System | 41,360,618                   | 43,096,861                   | 51,469,503                   | 54,824,818                   | 55,680,767                     |
| FTE Count         | 111.98                       | 123.85                       | 151.85                       | 154.45                       | 156.82                         |

The Department's budget increased by \$14,320,149 or 34.6% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 44.84 or 40.0% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$855,949 largely due to technology platform improvements, an evaluation of the data and knowledge management system in the department and increased administrative costs.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$1,592,931 largely due to the department's multi-year initiative to upgrade and improve technology, increased costs relating to hearing officer services, and negotiated salary increases.



**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** RET – RETIREMENT

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$763,371 in FY 2025-26. Of the \$763,371 in recommended reductions, all are \$763,371 are one-time savings. These reductions would still allow an increase of \$92,578 or 0.17% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$681,311.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst does not have any recommended reductions in FY 2026-27.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**RET - Retirement**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                           |  |  |             |             |           |  |   |                          |      |     |     |     |  |  |
|-------|---------------------------|--|--|-------------|-------------|-----------|--|---|--------------------------|------|-----|-----|-----|--|--|
|       |                           | <b>RET Retirement Services</b>   |  |             |             |           |  |   |                          |      |     |     |     |  |  |
| RET-1 | Attrition Savings         | (1.47)   |  | (\$200,124) | (\$550,124) | \$350,000 |  | X |                          |      | \$0 | \$0 | \$0 |  |  |
|       | Mandatory Fringe Benefits |  |  | (\$80,186)  | (\$220,425) | \$140,239 |  | X |                          |      | \$0 | \$0 | \$0 |  |  |
|       |                           | <i>Total Savings \$490,239</i>   |  |             |             |           |  |   | <i>Total Savings \$0</i> |      |     |     |     |  |  |
|       |                           | Increase attrition savings to reflect the hiring timeline for the 15 FTE vacancies in Retirement Services with staggered recruitment processes beginning across Q1 and Q2. The Department is projected to underspend on salaries and benefits by \$9.8 million in FY 2024-25 in this fund. |  |             |             |           |  |   | One-time savings.        |      |     |     |     |  |  |
|       |                           | <b>RET Investment</b>  |  |             |             |           |  |   |                          |      |     |     |     |  |  |
| RET-2 | Attrition Savings         | 0.00   |  | \$0         | (\$110,000) | \$110,000 |  | X |                          |      | \$0 | \$0 | \$0 |  |  |
|       | Mandatory Fringe Benefits |  |  | \$0         | (\$44,075)  | \$44,075  |  | X |                          |      | \$0 | \$0 | \$0 |  |  |
|       |                           | <i>Total Savings \$154,075</i>   |  |             |             |           |  |   | <i>Total Savings \$0</i> |      |     |     |     |  |  |
|       |                           | Increase attrition savings to reflect anticipated hiring timeline for 3 RET Investment vacancies. The Department is projected to underspend on salaries and benefits by \$9.8 million in FY 2024-25 in this fund.  |  |             |             |           |  |   | One-time savings.        |      |     |     |     |  |  |
|       |                           | <b>RET Admin</b>   |  |             |             |           |  |   |                          |      |     |     |     |  |  |
| RET-3 | Attrition Savings         | 0.00   |  | \$0         | (\$85,000)  | \$85,000  |  | X | 0.00                     | 0    | \$0 |     | \$0 |  |  |
|       | Mandatory Fringe Benefits |  |  | \$0         | (\$34,058)  | \$34,058  |  | X | 0.00                     | 0.00 | \$0 | \$0 | \$0 |  |  |
|       |                           | <i>Total Savings \$119,058</i>   |  |             |             |           |  |   | <i>Total Savings \$0</i> |      |     |     |     |  |  |
|       |                           | Increase attrition savings to reflect anticipated hiring timeline for RET Admin vacancies. The Department is projected to underspend on salaries and benefits by \$9.8 million in FY 2024-25 in this fund.   |  |             |             |           |  |   | One-time savings.        |      |     |     |     |  |  |

| FY 2025-26                   |           |         |           |
|------------------------------|-----------|---------|-----------|
| Total Recommended Reductions |           |         |           |
|                              | One-Time  | Ongoing | Total     |
| General Fund                 | \$0       | \$0     | \$0       |
| Non-General Fund             | \$763,371 | \$0     | \$763,371 |
| Total                        | \$763,371 | \$0     | \$763,371 |

| FY 2026-27                   |          |         |       |
|------------------------------|----------|---------|-------|
| Total Recommended Reductions |          |         |       |
|                              | One-Time | Ongoing | Total |
| General Fund                 | \$0      | \$0     | \$0   |
| Non-General Fund             | \$0      | \$0     | \$0   |
| Total                        | \$0      | \$0     | \$0   |

RET - Retirement

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                                   | Project  | Balance   |
|-----------------------|------|-----------|-------|-----------|--|----------|-----------|
| 0000438857            | 2020 | 232320    | 31330 | 000002027 | FEDERAL EXPRESS CORP                   | 10026788 | \$120     |
| 0000438857            | 2020 | 232319    | 31330 | 000002027 | FEDERAL EXPRESS CORP                   | 10026788 | \$100     |
| 0000438857            | 2020 | 232318    | 31330 | 000002027 | FEDERAL EXPRESS CORP                   | 10026788 | \$100     |
| 0000441744            | 2020 | 232320    | 31330 | 000001104 | SHRED WORKS                            | 10026788 | \$151     |
| 0000441744            | 2020 | 232320    | 31330 | 000001104 | SHRED WORKS                            | 10026788 | \$6       |
| 0000441744            | 2020 | 232320    | 31330 | 000001104 | SHRED WORKS                            | 10026788 | \$55      |
| 0000473978            | 2020 | 232320    | 31330 | 000003800 | Cenveo Worldwide Limited               | 10026788 | \$270     |
| 0000536953            | 2021 | 207981    | 31440 | 000001620 | LIQUID WEB LLC                         | 10026788 | \$3,251   |
| 0000536953            | 2021 | 207981    | 31440 | 000001620 | LIQUID WEB LLC                         | 10026788 | \$15      |
| 0000538335            | 2021 | 232318    | 31330 | 000001719 | KAISER PERMANENTE                      | 10026788 | \$1       |
| 0000542636            | 2021 | 232320    | 31330 | 000003342 | Spirit Courier                         | 10026788 | \$500     |
| 0000568894            | 2021 | 232320    | 31330 | 000002613 | AEDESIGN                               | 10026788 | \$147     |
| 0000626187            | 2022 | 232318    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$195     |
| 0000626187            | 2022 | 232320    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$128     |
| 0000634639            | 2022 | 232318    | 31330 | 000002027 | FEDERAL EXPRESS CORP                   | 10026788 | \$788     |
| 0000635128            | 2022 | 232320    | 31330 | 000001311 | PITNEY BOWES GLOBAL FINANCIAL SVCS LLC | 10026788 | \$996     |
| 0000637385            | 2022 | 207981    | 31440 | 000001620 | LIQUID WEB LLC                         | 10026788 | \$15      |
| 0000637413            | 2022 | 232320    | 31330 | 000001620 | LIQUID WEB LLC                         | 10026788 | \$64      |
| 0000663421            | 2022 | 232320    | 31330 | 000002320 | CDW GOVERNMENT LLC                     | 10026788 | \$174     |
| 0000663421            | 2022 | 232320    | 31330 | 000002320 | CDW GOVERNMENT LLC                     | 10026788 | \$211     |
| 0000664067            | 2022 | 232320    | 31330 | 000002423 | BLAISDELL'S BUSINESS PRODUCTS          | 10026788 | \$36      |
| 0000664067            | 2022 | 232320    | 31330 | 000002423 | BLAISDELL'S BUSINESS PRODUCTS          | 10026788 | \$36      |
| 0000677945            | 2022 | 232320    | 31330 | 000002495 | AT&T MOBILITY                          | 10026788 | \$3       |
| 0000694745            | 2023 | 232320    | 31330 | 000002829 | Hyland Software Inc                    | 10026788 | \$11,875  |
| 0000698463            | 2023 | 232320    | 31330 | 000000904 | U S PURE WATER CORP                    | 10026788 | \$16      |
| 0000698689            | 2023 | 232320    | 31330 | 000002495 | AT&T MOBILITY                          | 10026788 | \$41      |
| 0000702935            | 2023 | 232320    | 31330 | 000003025 | Tadapix                                | 10026788 | \$12,500  |
| 0000719834            | 2023 | 232320    | 31330 | 000001620 | LIQUID WEB LLC                         | 10026788 | \$544     |
| 0000720874            | 2023 | 232320    | 31330 | 000002027 | FEDERAL EXPRESS CORP                   | 10026788 | \$782     |
| 0000720959            | 2023 | 232318    | 31330 | 000001052 | STAPLES BUSINESS ADVANTAGE             | 10026788 | \$906     |
| 0000720959            | 2023 | 232320    | 31330 | 000001052 | STAPLES BUSINESS ADVANTAGE             | 10026788 | \$1,409   |
| 0000722339            | 2023 | 232320    | 31330 | 000003758 | Hyland Solutions of Delaware LLC       | 10026788 | \$32,155  |
| 0000738911            | 2023 | 232318    | 31330 | 000001052 | STAPLES BUSINESS ADVANTAGE             | 10026788 | \$432     |
| 0000738911            | 2023 | 232319    | 31330 | 000001052 | STAPLES BUSINESS ADVANTAGE             | 10026788 | \$1,086   |
| 0000738911            | 2023 | 207980    | 10010 | 000001052 | STAPLES BUSINESS ADVANTAGE             | 10024407 | \$304     |
| 0000739524            | 2023 | 232320    | 31330 | 000001104 | SHRED WORKS                            | 10026788 | \$245     |
| 0000749731            | 2023 | 232319    | 31330 | 000001314 | PACIFIC INVESTMENT MANAGEMENT CO LLC   | 10026788 | \$592,007 |
| 0000754350            | 2023 | 232320    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$2,112   |
| 0000754350            | 2023 | 232320    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$617     |
| 0000754350            | 2023 | 232320    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$888     |
| 0000754350            | 2023 | 232320    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$751     |
| 0000754350            | 2023 | 232320    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$351     |
| 0000754350            | 2023 | 232320    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$1,375   |
| 0000754350            | 2023 | 232320    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$1,372   |
| 0000754350            | 2023 | 232319    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$972     |
| 0000754350            | 2023 | 232320    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$619     |
| 0000754350            | 2023 | 232320    | 31330 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10026788 | \$1,895   |
| 0000757867            | 2023 | 232320    | 31330 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC      | 10026788 | \$2,310   |
| 0000757867            | 2023 | 232320    | 31330 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC      | 10026788 | \$659     |
| 0000757867            | 2023 | 232320    | 31330 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC      | 10026788 | \$594     |
| 0000757867            | 2023 | 232320    | 31330 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC      | 10026788 | \$479     |
| 0000757867            | 2023 | 232320    | 31330 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC      | 10026788 | \$59      |

**RET - Retirement**

| <b>Purchase<br/>Order<br/>Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>                       | <b>Project</b> | <b>Balance</b>   |
|--------------------------------------|-------------|------------------|-------------|-----------------|-----------------------------------|----------------|------------------|
| 0000757867                           | 2023        | 232320           | 31330       | 000001920       | GRM INFORMATION MANAGEMENT SERVIC | 10026788       | \$2,428          |
| 0000757867                           | 2023        | 232320           | 31330       | 000001920       | GRM INFORMATION MANAGEMENT SERVIC | 10026788       | \$12             |
| 0000757867                           | 2023        | 232320           | 31330       | 000001920       | GRM INFORMATION MANAGEMENT SERVIC | 10026788       | \$516            |
| 0000757867                           | 2023        | 232320           | 31330       | 000001920       | GRM INFORMATION MANAGEMENT SERVIC | 10026788       | \$682            |
| 0000757867                           | 2023        | 232320           | 31330       | 000001920       | GRM INFORMATION MANAGEMENT SERVIC | 10026788       | \$958            |
| <b>Total</b>                         |             |                  |             |                 |                                   |                | <b>\$681,311</b> |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$1,684,649,775 budget for FY 2025-26, as proposed by the Mayor, is \$28,162,077 or 1.7% more than the original FY 2024-25 budget of \$1,656,487,698.

**Personnel Changes**

The General City Responsibility budget does not have positions.

**Revenue Changes**

The Department's revenues of \$6,335,309,530 in FY 2025-26 are \$26,590,404 or 0.4% more than FY 2024-25 revenues of \$6,308,719,126.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$1,608,170,714 budget for FY 2026-27, as proposed by the Mayor, is \$76,479,061 or 4.5% less than the Mayor's proposed FY 2025-26 budget of \$1,684,649,775.

**Personnel Changes**

The General City Responsibility budget does not have positions.

**Revenue Changes**

The Department's revenues of \$6,509,610,967 in FY 2026-27 are \$174,301,437 or 2.8% more than FY 2025-26 estimated revenues of \$6,335,309,530.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** GEN – GENERAL CITY RESPONSIBILITY

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

|                                | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|--------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| General City<br>Responsibility | \$1,599,166,560              | \$1,855,330,819              | \$1,830,274,079              | \$1,656,487,698              | \$1,684,649,775                |

The Department's budget increased by \$85,483,215 or 5.3% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$28,162,077 largely due to a \$13.7 million increase in debt service costs and a \$13.0 million required deposit to the General Reserve due to projected revenue growth and to replenish the \$6.0 million spent in FY 2024-25.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$76,479,061 largely due to a \$129.5 million decline in debt service partially offset by a \$6.5 million increase in retiree health costs and a \$30 million required deposit to the Budget Stabilization Reserve triggered by budgeted growth in transfer tax revenue above the prior five-year average.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** GEN – GENERAL CITY RESPONSIBILITY

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$650,000 in FY 2025-26. Of the \$650,000 in recommended reductions, \$150,000 are ongoing savings and \$500,000 are one-time savings. These reductions would still allow an increase of \$27,512,077 or 1.7% in the Department’s FY 2025-26 budget.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$150,000 in FY 2026-27. All of the \$150,00 in recommended reductions are ongoing savings.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**GEN - General City Responsibility**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                               | GEN General City Responsibility  |  |             |             |           |   |   |                   |  |           |           |           |   |  |
|-------|-------------------------------|--|--|-------------|-------------|-----------|---|---|-------------------|--|-----------|-----------|-----------|---|--|
|       |                               |  |  |             |             |           |   |   |                   |  |           |           |           |   |  |
| GEN-1 | Other Fringe Benefits         |  |  | \$750,000   | \$600,000   | \$150,000 | X |   |                   |  | \$750,000 | \$600,000 | \$150,000 | X |  |
|       |                               | Reduce the amount budgeted for other fringe benefits based on actual spending in FY 2022-23 and FY 2023-24 and projected spending in FY 2024-25. |  |             |             |           |   |   | Ongoing savings.  |  |           |           |           |   |  |
| GEN-2 | Crt Fees & Other Compensation |  |  | \$400,000   | \$0         | \$400,000 | X | X |                   |  |           |           | \$0       | X |  |
|       |                               | Reduce the amount budgeted for court fees and other compensation. This amount was not needed in FY 2024-25.                                      |  |             |             |           |   |   | One-time savings. |  |           |           |           |   |  |
| GEN-3 | Judgements - Claims           |  |  | \$3,100,000 | \$3,000,000 | \$100,000 | X | X |                   |  |           |           | \$0       | X |  |
|       |                               | Reduce the amount budgeted for litigation expenses and claims based on projected need in FY 2025-26.   |  |             |             |           |   |   | One-time savings. |  |           |           |           |   |  |

| FY 2025-26                   |           |           |           |
|------------------------------|-----------|-----------|-----------|
| Total Recommended Reductions |           |           |           |
|                              | One-Time  | Ongoing   | Total     |
| General Fund                 | \$500,000 | \$150,000 | \$650,000 |
| Non-General Fund             | \$0       | \$0       | \$0       |
| Total                        | \$500,000 | \$150,000 | \$650,000 |

| FY 2026-27                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Recommended Reductions |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$150,000 | \$150,000 |
| Non-General Fund             | \$0      | \$0       | \$0       |
| Total                        | \$0      | \$150,000 | \$150,000 |



**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$86,149,779 budget for FY 2025-26, as proposed by the Mayor, is \$2,647,375 or 3% less than the original FY 2024-25 budget of \$88,797,154.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 247.98 FTEs, which are 2.73 FTEs more than the 245.25 FTEs in the original FY 2024-25 budget. This represents a 1.1% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$73,172,712 in FY 2025-26 are \$3,141,877 or 4.1% less than FY 2024-25 revenues of \$76,314,589.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$85,472,713 budget for FY 2026-27, as proposed by the Mayor, is \$677,066 or 0.8% less than the Mayor's proposed FY 2025-26 budget of \$86,149,779.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 245.65 FTEs, which are 2.33 FTEs less than the 247.98 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.9% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$72,194,689 in FY 2026-27 are \$978,023 or 1.3% less than FY 2025-26 estimated revenues of \$73,172,712.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** CON – CONTROLLER

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

|            | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Controller | 76,939,262                   | 81,700,886                   | 83,981,973                   | 88,797,154                   | 86,149,779                     |
| FTE Count  | 250.50                       | 248.91                       | 250.23                       | 245.25                       | 247.98                         |

The Department’s budget increased by \$9,210,517 or 12% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 2.52 or 1% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$2.65 million largely due to salary and benefit cost savings. The Mayor’s proposed FY 2025-26 budget includes the deletion of 1 position as a layoff. Details of this proposed layoff are as follows:

| <b>Division</b> | <b><u>Job Class Title</u></b> | <b><u>Proposed Layoffs</u></b> |
|-----------------|-------------------------------|--------------------------------|
| CON Accounting  | 1652 Accountant II            | 1                              |

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has decreased by \$677,066 largely due to salary and benefit cost savings.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** CON – CONTROLLER

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$58,472 in FY 2025-26. All of the \$58,472 in recommended reductions are ongoing savings.

In addition, the Budget and Legislative Analyst recommends reducing an ongoing project for one-time savings of \$40,000 and closing out a prior year unexpended encumbrances of \$42,701 for total General Fund savings of \$141,173.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$59,306 in FY 2026-27. All of the \$59,306 in recommended reductions are ongoing savings.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**CON - Controller**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|         |                                      |   |      |           |           |             |   |  |                               |      |           |           |             |   |  |
|---------|--------------------------------------|---|------|-----------|-----------|-------------|---|--|-------------------------------|------|-----------|-----------|-------------|---|--|
| CON - 1 | Materials & Supplies-Budget          |   |      | \$9,506   | \$4,753   | \$4,753     | X |  |                               |      | \$9,506   | \$4,753   | \$4,753     | X |  |
|         |                                      | Reduce Materials & Supplies budget in CON - Admin to reflect actual need. There is projected underspending of \$200,000 across the account in FY 2024-25.   |      |           |           |             |   |  | Ongoing savings.              |      |           |           |             |   |  |
| CON - 2 |                                      | <b>CON - Accounting</b>   |      |           |           |             |   |  |                               |      |           |           |             |   |  |
|         | 1070 - IS Project Director           | 1.00  | 0.00 | \$210,287 | \$0       | \$210,287   | X |  | 1.00                          | 0.00 | \$218,253 | \$0       | \$218,253   | X |  |
|         | Mandatory Fringe Benefits            |   |      | \$67,210  | \$0       | \$67,210    | X |  |                               |      | \$70,470  | \$0.00    | \$70,470    | X |  |
|         | 1054 - IS Business Analyst-Principal | 0.00  | 1.00 | \$0       | \$190,782 | (\$190,782) | X |  | 0.00                          | 1.00 | \$0       | \$198,017 | (\$198,017) | X |  |
|         | Mandatory Fringe Benefits            |   |      | \$0       | \$63,917  | (\$63,917)  | X |  |                               |      | \$0       | \$67,074  | (\$67,074)  | X |  |
|         |                                      | <i>Total Savings</i> \$22,798   |      |           |           |             |   |  | <i>Total Savings</i> \$23,632 |      |           |           |             |   |  |
|         |                                      | Deny proposed upward substitution of vacant 1.00 FTE IS Business Analyst - Principal to 1.00 FTE IS Project Director due to inadequate justification. The existing role is sufficient for assigned responsibilities.                                  |      |           |           |             |   |  | Ongoing savings.              |      |           |           |             |   |  |
| CON - 3 |                                      | <b>CON - Payroll</b>  |      |           |           |             |   |  |                               |      |           |           |             |   |  |
|         | Other Current Expenses - Bdgt        |   |      | \$33,000  | \$16,500  | \$16,500    | X |  |                               |      | \$33,000  | \$16,500  | \$16,500    | X |  |
|         |                                      | Reduce Non-Personnel Services budget due to projected underspending across the account in FY 2024-25. Further, the Department carried forward over \$35,000 in funds for Other Current Expenses- Bdgt in FY 2023-24.                                  |      |           |           |             |   |  | Ongoing savings.              |      |           |           |             |   |  |
| CON - 4 | Materials & Supplies-Budget          |   |      | \$28,841  | \$14,421  | \$14,421    | X |  |                               |      | \$28,841  | \$14,421  | \$14,421    | X |  |
|         |                                      | Reduce budget in Materials & Supplies in Payroll to reflect actual need given projected underspending of \$200,000 across the account in FY 2024-25. Further, the Department carried forward over \$246,000 in this spending authority in FY 2023-24. |      |           |           |             |   |  | Ongoing savings.              |      |           |           |             |   |  |

| FY 2025-26                   |            |                 |                 |
|------------------------------|------------|-----------------|-----------------|
| Total Recommended Reductions |            |                 |                 |
|                              | One-Time   | Ongoing         | Total           |
| General Fund                 | \$0        | \$58,472        | \$58,472        |
| Non-General Fund             | \$0        | \$0             | \$0             |
| <b>Total</b>                 | <b>\$0</b> | <b>\$58,472</b> | <b>\$58,472</b> |

| FY 2026-27                   |            |                 |                 |
|------------------------------|------------|-----------------|-----------------|
| Total Recommended Reductions |            |                 |                 |
|                              | One-Time   | Ongoing         | Total           |
| General Fund                 | \$0        | \$59,306        | \$59,306        |
| Non-General Fund             | \$0        | \$0             | \$0             |
| <b>Total</b>                 | <b>\$0</b> | <b>\$59,306</b> | <b>\$59,306</b> |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**Current Year Savings**

**CON - Controller**

| Rec # | Account Title        | FY 2024-25  |            |          |    |    |
|-------|----------------------|---|------------|----------|----|----|
|       |                      | Amount  |            |          |    |    |
|       |                      | From  | To         | Savings  | GF | 1T |
| CON-1 | Hiring Modernization |   |            |          |    |    |
|       |                      | \$0   | (\$40,000) | \$40,000 | X  | X  |
|       |                      | Reduce budgeted amount for Hiring Modernization project.<br>The Department has a balance of \$300k, and has stated they do not need the entire balance. |            |          |    |    |

**Current Year Savings**

**Total Recommended Reductions**

|                  | One-Time | Ongoing | Total    |
|------------------|----------|---------|----------|
| General Fund     | \$40,000 | \$0     | \$40,000 |
| Non-General Fund | \$0      | \$0     | \$0      |
| Total            | \$40,000 | \$0     | \$40,000 |

CON - Controller

| Purchase Order Number | Year | Dept Code | Fund  | Supplier | Name                               | Project  | Balance         |
|-----------------------|------|-----------|-------|----------|------------------------------------|----------|-----------------|
| 890371                |      | 207672    | 10000 |          | ECONOMIC & PLANNING SYSTEMS INC    | 10001644 | \$32,276        |
| 788781                |      | 229222    | 10000 |          | ASSESSMENT SYSTEMS                 | 10001643 | \$4,170         |
| 896320                |      | 229222    | 10000 |          | Law Offices of Yuval Miller        | 10038021 | \$2,000         |
| 710658                |      | 229222    | 10000 |          | MEK ENTERPRISES INC                | 10039565 | \$1,816         |
| 760110                |      | 229222    | 10000 |          | Law Offices of Denise Eaton May PC | 10038021 | \$1,000         |
| 738487                |      | 229231    | 10000 |          | GRM INFORMATION MANAGEMENT SERVIC  | 10001644 | \$513           |
| 741887                |      | 229222    | 10000 |          | LANGUAGELINE SOLUTIONS             | 10001643 | \$465           |
| 738467                |      | 229222    | 10000 |          | GRM INFORMATION MANAGEMENT SERVIC  | 10001643 | \$461           |
| <b>Total</b>          |      |           |       |          |                                    |          | <b>\$42,701</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$610,510,618 budget for FY 2025-26, as proposed by the Mayor, is \$5,620,266 or 0.9% less than the original FY 2024-25 budget of \$616,130,884.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 898.34 FTEs, which are 43.24 FTEs less than the 941.58 FTEs in the original FY 2024-25 budget. This represents a 4.6% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$536,250,038 in FY 2025-26 are \$4,079,591 or 0.8% more than FY 2024-25 revenues of \$532,170,447.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$637,827,697 budget for FY 2026-27, as proposed by the Mayor, is \$27,317,079 or 4.5% more than the Mayor's proposed FY 2025-26 budget of \$610,510,618.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 890.72 FTEs, which are 7.62 FTEs less than the 898.34 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.8% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$542,676,190 in FY 2026-27 are \$6,426,152 or 1.2% more than FY 2025-26 estimated revenues of \$536,250,038.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ADM – CITY ADMINISTRATOR

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

|                    | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|--------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| City Administrator | 554,825,729                  | 610,631,927                  | 596,531,211                  | 616,130,884                  | 610,510,618                    |
| FTE Count          | 962.00                       | 978.59                       | 974.49                       | 941.58                       | 898.34                         |

The Department’s budget increased by \$55,684,889 or 10.0% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count decreased by 63.66 or 6.6% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$5,620,266, largely due to debt payment and bond issuance decreases, the elimination of funded positions, more favorable insurance markets, and reductions to contracts, supplies, and grants.

The Mayor’s proposed FY 2025-26 budget includes the deletion of 3 positions as layoffs. Details of these proposed layoffs are as follows:

| <b><u>Division</u></b>      | <b><u>Job Class Title</u></b> | <b><u>Proposed Layoffs</u></b> |
|-----------------------------|-------------------------------|--------------------------------|
| ADM City Administrator Prog | 1324 Customer Service Agent   | 3                              |

Additionally, the Department reports that it will need to release 17 temporary, exempt employees in FY 2025-26, primarily Public Service Trainees and Public Service Aides due to the sunseting of the Community Ambassador Program.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$27,317,079 largely due to new debt service payments and an increase in insurance costs.

The Department reports that it will need to release an additional 6 temporary, exempt Public Service Trainees and Public Service Aides in FY 2026-27 due to the sunseting of the Community Ambassador Program.



**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** ADM – CITY ADMINISTRATOR

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$1,741,504 in FY 2025-26. Of the \$1,741,504 in recommended reductions, \$991,504 are ongoing savings and \$750,000 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$2,611, for total General Fund savings of \$2,611.

Our policy recommendations total \$1,353,974 in FY 2025-26, all of which are ongoing.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$2,886,626 in FY 2026-27. Of the \$2,886,626 in recommended reductions, \$1,035,876 are ongoing savings and \$1,850,750 are one-time savings. These reductions would still allow an increase of \$24,430,453 or 4.0% in the Department’s FY 2026-27 budget.

Our policy recommendations total \$1,583,528 in FY 2026-27, all of which are ongoing.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADM - City Administrator**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                           |  |      |               |               |             |   |  |                               |      |             |             |             |   |  |
|-------|---------------------------|--|------|---------------|---------------|-------------|---|--|-------------------------------|------|-------------|-------------|-------------|---|--|
| ADM-1 |                           | <b>ADM City Administrator Program</b>  |      |               |               |             |   |  |                               |      |             |             |             |   |  |
|       | Holiday Pay               |  |      | \$265,275     | \$225,275     | \$40,000    | x |  |                               |      | \$265,275   | \$225,275   | \$40,000    | x |  |
|       | Mandatory Fringe Benefits |  |      | \$22,946      | \$14,854      | \$8,092     | x |  |                               |      | \$23,842    | \$14,854    | \$8,988     | x |  |
|       |                           | <i>Total Savings \$48,092</i>  |      |               |               |             |   |  | <i>Total Savings \$48,988</i> |      |             |             |             |   |  |
|       |                           | Reduce the increase in Holiday Pay to current expenditure level for the 311 Customer Service Center. The proposed budget has increased Holiday Pay by \$125,000, or 89%, from \$140,000 to \$265,275. However, the 311 Customer Service Center has spent \$222,395 through May 31, 2025.   |      |               |               |             |   |  | Ongoing savings               |      |             |             |             |   |  |
| ADM-2 | Customer Service Agent    | 1.00   | 0.00 | \$108,376     | \$0           | \$108,376   | x |  | 1.00                          | 0.00 | \$112,481   | \$0         | \$112,481   | x |  |
|       | Mandatory Fringe Benefits |  |      | \$45,188      | \$0           | \$45,188    | x |  |                               |      | \$47,564    | \$0         | \$47,564    | x |  |
|       | Customer Service Agent    | 1.00   | 0.00 | \$108,376     | \$0           | \$108,376   | x |  | 1.00                          | 0.00 | \$112,481   | \$0         | \$112,481   | x |  |
|       | Mandatory Fringe Benefits |  |      | \$45,188      | \$0           | \$45,188    | x |  |                               |      | \$47,564    | \$0         | \$47,564    | x |  |
|       | Customer Service Agent    | 1.00   | 0.00 | \$108,376     | \$0           | \$108,376   | x |  | 1.00                          | 0.00 | \$112,481   | \$0         | \$112,481   | x |  |
|       | Mandatory Fringe Benefits |  |      | \$45,188      | \$0           | \$45,188    | x |  |                               |      | \$47,564    | \$0         | \$47,564    | x |  |
|       | Attrition Savings         | (10.76)  |      | (\$1,460,968) | (\$1,135,840) | (\$325,128) | x |  | (12.32)                       |      | (\$563,576) | (\$226,133) | (\$337,443) | x |  |
|       | Mandatory Fringe Benefits |  |      | (\$584,670)   | (\$449,106)   | (\$135,564) | x |  |                               |      | (\$231,957) | (\$89,265)  | (\$142,692) | x |  |
|       |                           | <i>Total Savings \$0</i>   |      |               |               |             |   |  | <i>Total Savings \$0</i>      |      |             |             |             |   |  |
|       |                           | Eliminate 3.0 FTE Customer Service Agent positions in the 311 Customer Service Center that have been vacant since being added in FY 2021-22. The Department reports a total of 10.0 FTE Customer Service Agent positions as vacant. However, because the Department's attrition savings is greater than the number of vacancies in the 311 Customer Service Center after the elimination of these positions, an adjustment to attrition savings is required. |      |               |               |             |   |  | Ongoing savings               |      |             |             |             |   |  |
| ADM-3 | 1426 Senior Clerk Typist  | 1.00   | 0.00 | \$99,901      | \$0           | \$99,901    | x |  | 1.00                          | 0.00 | \$103,686   | \$0         | \$103,686   | x |  |
|       | Mandatory Fringe Benefits |  |      | \$43,193      | \$0           | \$43,193    | x |  |                               |      | \$45,501    | \$0         | \$45,501    | x |  |
|       | Attrition Savings         | (0.63)   | 0.00 | (\$85,962)    | \$0           | (\$85,962)  | x |  | (0.63)                        | 0.00 | (\$85,962)  |             | (\$85,962)  | x |  |
|       | Mandatory Fringe Benefits |  |      | (\$34,411)    | \$0           | (\$34,411)  | x |  |                               |      | (\$35,419)  |             | (\$35,419)  | x |  |
|       |                           | <i>Total Savings \$22,721</i>  |      |               |               |             |   |  | <i>Total Savings \$27,806</i> |      |             |             |             |   |  |
|       |                           | Eliminate 1.0 FTE 1426 Senior Clerk Typist, the only remaining Senior Clerk Typist position in the Office of the County Clerk. The position is being held vacant for attrition savings. Accordingly, the elimination of this position requires an adjustment to attrition savings.   |      |               |               |             |   |  | Ongoing savings               |      |             |             |             |   |  |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADM - City Administrator**

| Rec # | Account Title             | FY 2025-26   |      |             |             |             |    |    | FY 2026-27   |      |             |             |             |    |    |
|-------|---------------------------|--|------|-------------|-------------|-------------|----|----|--|------|-------------|-------------|-------------|----|----|
|       |                           | FTE  |      | Amount      |             |             |    |    | FTE  |      | Amount      |             |             |    |    |
|       |                           | From   | To   | From        | To          | Savings     | GF | 1T | From   | To   | From        | To          | Savings     | GF | 1T |
| ADM-4 | 0922 Manager I            | 1.00   | 0.00 | \$173,760   | \$0         | \$173,760   |    |    | 1.00   | 0.00 | \$180,342   | \$0         | \$180,342   |    |    |
|       | Mandatory Fringe Benefits |  |      | \$67,107    | \$0         | \$67,107    |    |    |  |      | \$70,571    | \$0         | \$70,571    |    |    |
|       | Attrition Savings         | (3.62)   |      | (\$493,095) | (\$319,335) | (\$173,760) |    |    | (4.14)   |      | (\$563,576) | (\$383,234) | (\$180,342) |    |    |
|       | Mandatory Fringe Benefits |  |      | (\$197,303) | (\$130,196) | (\$67,107)  |    |    |  |      | (\$231,957) | (\$161,386) | (\$70,571)  |    |    |
|       |                           | Total Savings \$0  |      |             |             |             |    |    | Total Savings \$0  |      |             |             |             |    |    |
|       |                           | Eliminate a vacant 1.0 FTE 0922 Manager I position in the Grants for the Arts program. The proposed budget has increased attrition savings in the Grants for the Arts such that the Department would be unable to hire for this position. Therefore, the deletion of this position would have no operational or budgetary impact.  |      |             |             |             |    |    | Ongoing savings  |      |             |             |             |    |    |
| ADM-5 | 0941 Manager VI           | 1.00   | 0.00 | \$250,033   | \$0         | \$250,033   | x  |    | 1.00   | 0.00 | \$259,504   | \$0         | \$259,504   | x  |    |
|       | Mandatory Fringe Benefits |  |      | \$80,064    | \$0         | \$80,064    | x  |    |  |      | \$84,052    | \$0         | \$84,052    | x  |    |
|       |                           | Total Savings \$330,097  |      |             |             |             |    |    | Total Savings \$343,556  |      |             |             |             |    |    |
|       |                           | Eliminate a vacant 1.0 FTE 0941 Manager VI position in Digital Services. This position oversees a unit with six positions, one of which is a 0923 Manager II. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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. While this is a reduction in the workorder to TIS, an internal service fund, General Fund savings of approximately \$208,456 will be realized in the TIS workorder to all City departments. |      |             |             |             |    |    | Ongoing savings  |      |             |             |             |    |    |
| ADM-6 | Debt Service              |  |      |             |             | \$0         |    |    |  |      | \$6,652,600 | \$4,801,850 | \$1,850,750 | x  | x  |
|       |                           | Savings are in FY 2026-27.   |      |             |             |             |    |    | Eliminate debt service financing for TIDA Stage 2 Infrastructure COPs. Issuance of the second and third tranche is not anticipated until later in the fiscal year and therefore a portion of debt service will not be payable until after June 30, 2027. |      |             |             |             |    |    |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADM - City Administrator**

| Rec # | Account Title                      | FY 2025-26   |      |             |           |             |    |    | FY 2026-27        |      |        |     |         |    |    |
|-------|------------------------------------|--|------|-------------|-----------|-------------|----|----|-------------------|------|--------|-----|---------|----|----|
|       |                                    | FTE  |      | Amount      |           |             |    |    | FTE               |      | Amount |     |         |    |    |
|       |                                    | From   | To   | From        | To        | Savings     | GF | 1T | From              | To   | From   | To  | Savings | GF | 1T |
| ADM-7 | 1822 Administrative Analyst        | 1.00   | 0.00 | \$0         | \$0       | \$0         |    |    | 1.00              | 0.00 | \$0    | \$0 | \$0     |    |    |
|       | Mandatory Fringe Benefits          |  |      | \$0         | \$0       | \$0         |    |    |                   |      | \$0    | \$0 | \$0     |    |    |
|       | 1823 Senior Administrative Analyst | 1.00   | 0.00 | \$0         | \$0       | \$0         |    |    | 1.00              | 0.00 | \$0    | \$0 | \$0     |    |    |
|       | Mandatory Fringe Benefits          |  |      | \$0         | \$0       | \$0         |    |    |                   |      | \$0    | \$0 | \$0     |    |    |
|       |                                    | Total Savings \$0  |      |             |           |             |    |    | Total Savings \$0 |      |        |     |         |    |    |
|       |                                    | Eliminate a vacant 1.0 FTE 1822 Administrative Analyst position and 1.0 FTE 1823 Senior Administrative Analyst in the Office of Cannabis which are off-budget positions. Therefore, the deletion of these position would have no operational or budgetary impact.  |      |             |           |             |    |    | Ongoing savings   |      |        |     |         |    |    |
| ADM-8 |                                    | <b>ADM Internal Services</b>   |      |             |           |             |    |    |                   |      |        |     |         |    |    |
|       | Bldgs, Struct & Imprv Projects     |  |      | \$930,000   | \$180,000 | \$750,000   | x  | x  |                   |      |        |     |         |    |    |
|       | Operating Transfer In              |  |      | (\$750,000) | \$0       | (\$750,000) | x  | x  |                   |      |        |     |         |    |    |
|       | Operating Transfer Out             |  |      | \$750,000   | \$0       | \$750,000   | x  | x  |                   |      |        |     |         |    |    |
|       |                                    | Total Savings \$750,000  |      |             |           |             |    |    | Total Savings \$0 |      |        |     |         |    |    |
|       |                                    | Reduce budgeted amount to amount recommended by the Capital Planning Committee for Electric Vehicle Charging Infrastructure. In addition to these funds, the City has received a three year grant for \$4,995,695, which when combined with \$2,828,859 in City matching funds, will be a significant funding source that the City will need to utilize first. The \$750,000 is a one-time funding source transferred in from the Central Shops internal service fund as a result of excess fund balance and intended to add an additional 30 to 60 charging stations. Because the internal service fund recovers fleet services costs from customers, it is inappropriate to use these funds for generalized capital expense, even if functionally related. The \$750,000 should be instead returned to customers as a reduction in FY 2025-26 rates. The Department reports that 56% of these funds would revert back to the General Fund. Because this project will span at least three years, the Department may have other opportunities to leverage the work being done. |      |             |           |             |    |    |                   |      |        |     |         |    |    |

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADM - City Administrator**

| Rec #  | Account Title              | FY 2025-26   |        |             |               |             |    |    | FY 2026-27                     |        |             |               |             |    |    |
|--------|----------------------------|--|--------|-------------|---------------|-------------|----|----|--------------------------------|--------|-------------|---------------|-------------|----|----|
|        |                            | FTE  |        | Amount      |               | Savings     | GF | 1T | FTE                            |        | Amount      |               | Savings     | GF | 1T |
|        |                            | From   | To     | From        | To            |             |    |    | From                           | To     | From        | To            |             |    |    |
| ADM-9  | Attrition Savings          | (5.39)   | (8.25) | (\$732,924) | (\$1,122,417) | \$389,493   | x  |    | (5.39)                         | (8.36) | (\$732,924) | (\$1,137,168) | \$404,244   | x  |    |
|        | Mandatory Fringe Benefits  |  |        | (\$290,005) | (\$450,529)   | \$160,524   | x  |    |                                |        | (\$301,949) | (\$470,864)   | \$168,915   | x  |    |
|        |                            | <i>Total Savings \$550,017</i>   |        |             |               |             |    |    | <i>Total Savings \$573,159</i> |        |             |               |             |    |    |
|        |                            | The 7334 Stationary Engineer classification is notoriously difficult to fill. The Department has maintained significant vacancies in this classification historically. Of the 43.0 FTE in Real Estate Division Engineering & Building Trades, the Department reports 9.0 FTE are vacant. Overall, the Real Estate Division reports 24 vacancies (excluding positions deleted in the FY 2025-26 proposed budget. However, the proposed budget includes attrition savings for 12.29 FTE. Accordingly, increase attrition savings to account for significant and recurring vacancies especially in the 7334 Stationary Engineer classification. These positions are funded from workorders with other City departments. The Department reports that General Fund savings would be 34%.  |        |             |               |             |    |    | Ongoing savings                |        |             |               |             |    |    |
| ADM-10 | 0932 Manager IV            | 1.00   | 0.00   | \$215,893   | \$0           | \$215,893   | x  |    | 1.00                           | 0.00   | \$224,071   | \$0           | \$224,071   | x  |    |
|        | Mandatory Fringe Benefits  |  |        | \$74,437    | \$0           | \$74,437    | x  |    |                                |        | \$78,251    | \$0.00        | \$78,251    | x  |    |
|        | 1958 Supervising Purchaser | 0.00   | 1.00   | \$0         | \$186,552     | (\$186,552) | x  |    | 0.00                           | 1.00   | \$0         | \$193,618     | (\$193,618) | x  |    |
|        | Mandatory Fringe Benefits  |  |        | \$0         | \$63,201      | (\$63,201)  | x  |    |                                |        | \$0         | \$66,337      | (\$66,337)  | x  |    |
|        |                            | <i>Total Savings \$40,577</i>  |        |             |               |             |    |    | <i>Total Savings \$42,367</i>  |        |             |               |             |    |    |
|        |                            | The Department is proposing an upward substitution of 1.00 FTE 1958 Supervising Purchaser to 1.00 FTE 0932 Manager IV for a third Assistant Director to support the Office of Contract Administration's operations. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). 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. Deny proposed upward substitution of 1.00 FTE 1958 Supervising Purchaser to 1.00 FTE 0932 Manager IV due to inadequate justification. This position is funded from workorders with other City departments. The Department reports that General Fund savings would be 54%. |        |             |               |             |    |    | Ongoing savings                |        |             |               |             |    |    |

| FY 2025-26                   |                |                |                  |
|------------------------------|----------------|----------------|------------------|
| Total Recommended Reductions |                |                |                  |
|                              | One-Time       | Ongoing        | Total            |
| General Fund                 | 420,000        | 281,930        | 701,930          |
| Non-General Fund             | 330,000        | 709,574        | 1,039,574        |
| <b>Total</b>                 | <b>750,000</b> | <b>991,504</b> | <b>1,741,504</b> |

| FY 2026-27                   |                  |                  |                  |
|------------------------------|------------------|------------------|------------------|
| Total Recommended Reductions |                  |                  |                  |
|                              | One-Time         | Ongoing          | Total            |
| General Fund                 | 1,850,750        | 296,839          | 2,147,589        |
| Non-General Fund             | -                | 739,037          | 739,037          |
| <b>Total</b>                 | <b>1,850,750</b> | <b>1,035,876</b> | <b>2,886,626</b> |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADM - City Administrator**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Policy Recommendations**

|        |                           |   |      |             |             |             |  |  |                   |      |             |             |             |  |  |
|--------|---------------------------|---|------|-------------|-------------|-------------|--|--|-------------------|------|-------------|-------------|-------------|--|--|
| ADM-11 |                           | ADM City Administrator Program  |      |             |             |             |  |  |                   |      |             |             |             |  |  |
|        | 0962 Department Head II   | 0.80  | 0.00 | \$212,784   | \$0         | \$212,784   |  |  | 1.00              | 0.00 | \$277,930   | \$0         | \$277,930   |  |  |
|        | Mandatory Fringe Benefits |   |      | \$67,770    | \$0         | \$67,770    |  |  |                   |      | \$87,069    | \$0         | \$87,069    |  |  |
|        | Attrition Savings         | (3.62)  |      | (\$493,095) | (\$280,311) | (\$212,784) |  |  | (4.14)            |      | (\$563,576) | (\$285,646) | (\$277,930) |  |  |
|        | Mandatory Fringe Benefits |   |      | (\$197,303) | (\$129,533) | (\$67,770)  |  |  |                   |      | (\$231,957) | (\$144,888) | (\$87,069)  |  |  |
|        |                           | Total Savings \$0   |      |             |             |             |  |  | Total Savings \$0 |      |             |             |             |  |  |
|        |                           | Eliminate a new 0962 Department Head II intended to lead a new, consolidated agency combining the City's Arts Commission, Grants for the Arts, and the Film Commission. There is limited written documentation detailing the plans for consolidation, which would include an assessment of existing resources. While the Mayor's Office has indicated that this position is necessary to manage the consolidation process, the proposed budget has increased attrition savings in the Grants for the Arts such that the Department would be unable to hire for this position. Accordingly, the Mayor's Office has also indicated that a mid-year appropriation may be needed. Therefore, the addition of this position at this time is premature. |      |             |             |             |  |  | Ongoing savings   |      |             |             |             |  |  |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADM - City Administrator**

| Rec #  | Account Title                      | FY 2025-26   |      |            |          |            |    |    | FY 2026-27                     |      |            |     |            |    |    |
|--------|------------------------------------|--|------|------------|----------|------------|----|----|--------------------------------|------|------------|-----|------------|----|----|
|        |                                    | FTE  |      | Amount     |          | Savings    | GF | 1T | FTE                            |      | Amount     |     | Savings    | GF | 1T |
|        |                                    | From   | To   | From       | To       |            |    |    | From                           | To   | From       | To  |            |    |    |
| ADM-12 | 0931 Manager III                   | 1.00   | 0.24 | \$201,169  | \$48,281 | \$152,888  | x  |    | 1.00                           | 0.00 | \$208,789  | \$0 | \$208,789  | x  |    |
|        | Mandatory Fringe Benefits          |  |      | \$72,012   | \$17,283 | \$54,729   | x  |    |                                |      | \$75,749   | \$0 | \$75,749   | x  |    |
|        | 1823 Senior Administrative Analyst | 1.00   | 0.24 | \$149,730  | \$35,935 | \$113,795  | x  |    | 1.00                           | 0.00 | \$155,402  | \$0 | \$155,402  | x  |    |
|        | Mandatory Fringe Benefits          |  |      | \$55,104   | \$13,225 | \$41,879   | x  |    |                                |      | \$57,855   | \$0 | \$57,855   | x  |    |
|        | 1823 Senior Administrative Analyst | 1.00   | 0.24 | \$149,730  | \$35,935 | \$113,795  | x  |    | 1.00                           | 0.00 | \$155,402  | \$0 | \$155,402  | x  |    |
|        | Mandatory Fringe Benefits          |  |      | \$55,104   | \$13,225 | \$41,879   | x  |    |                                |      | \$57,855   | \$0 | \$57,855   | x  |    |
|        | Attrition Savings                  | (0.52)   | 0.00 | (\$70,710) | \$0      | (\$70,710) | x  |    | (0.52)                         | 0.00 | (\$70,710) | \$0 | (\$70,710) | x  |    |
|        | Mandatory Fringe Benefits          |  |      | (\$28,345) | \$0      | (\$28,345) | x  |    |                                |      | (\$29,177) | \$0 | (\$29,177) | x  |    |
|        |                                    | <i>Total Savings \$419,910</i>   |      |            |          |            |    |    | <i>Total Savings \$611,165</i> |      |            |     |            |    |    |
|        |                                    | The Office of Cannabis was created in FY 2017-18 and staffed with 3.0 FTE: 1.0 FTE 0931 Manager III, 1.0 FTE 1824 Principal Administrative Analyst, and 1.0 FTE 1840 Junior Management Assistant. The intent was for cannabis business licensing fees to recover the costs of the program. The FY 2025-26 proposed budget includes 5.0 FTE and provides a \$525,390 General Fund subsidy of the program (excluding internal overhead allocation). To bring the program's revenues and expenditures into alignment, the Board of Supervisors should consider eliminating a 1.0 FTE 0931 Manager III and 2.0 FTE 1823 Senior Administrative Analysts, offset by an unachievable attrition savings. In FY 2025-26, this would provide \$419,910 in savings, reducing the General Fund subsidy to \$105,480. This recommendation would retain 1.0 1824 Principal Administrative Analyst and 1.0 FTE 1822 Administrative Analyst as well as 4.0 FTE filled and off-budget positions funded in the Office of Cannabis special revenue fund to manage the program. Because this action would result in the layoff of three employees, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors. |      |            |          |            |    |    | Ongoing savings                |      |            |     |            |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADM - City Administrator**

| Rec #  | Account Title             | FY 2025-26  |      |           |     |           |    |    | FY 2026-27  |      |               |     |               |    |    |
|--------|---------------------------|---|------|-----------|-----|-----------|----|----|---|------|---------------|-----|---------------|----|----|
|        |                           | FTE   |      | Amount    |     |           |    |    | FTE   |      | Amount        |     |               |    |    |
|        |                           | From  | To   | From      | To  | Savings   | GF | 1T | From  | To   | From          | To  | Savings       | GF | 1T |
| ADM-13 | Exp Recovery from ISD     |   |      |           |     |           |    |    |   |      | \$7,074,331   | \$0 | \$7,074,331   |    |    |
|        | Exp Recovery from ISD     |   |      |           |     |           |    |    |   |      | \$1,388,089   | \$0 | \$1,388,089   |    |    |
|        | Exp Recovery (Various)    |   |      |           |     |           |    |    |   |      | (\$7,074,331) | \$0 | (\$7,074,331) |    |    |
|        | Exp Recovery (Various)    |   |      |           |     |           |    |    |   |      | (\$1,388,089) | \$0 | (\$1,388,089) |    |    |
|        |                           |   |      |           |     |           |    |    | Total Savings \$0   |      |               |     |               |    |    |
|        |                           | Savings are in FY 2026-27.  |      |           |     |           |    |    | The Digital Services and Data SF functions transferred from TIS to ADM July 1, 2018, but the workorders for these services remain in TIS. TIS has continued to charge City departments for these services and then remits the revenue received to ADM through a secondary workorder. This duplicates expenditure authority and distorts accountability because TIS does not manage these functions. Therefore, the Budget Analyst recommends this work order be eliminated and the responsibility for charging for these services shift to ADM. A commensurate recommendation has been made for ADM. Because of the technical requirements to implement this recommendation, the Budget and Legislative Analyst recommends that TIS, ADM, and Controller staff effectuate this change for FY 2026-27. |      |               |     |               |    |    |
| ADM-14 | 0942 Manager VII          | 1.00  | 0.00 | \$267,787 | \$0 | \$267,787 |    |    | 1.00  | 0.00 | \$277,930     | \$0 | \$277,930     |    |    |
|        | Mandatory Fringe Benefits |   |      | \$82,990  | \$0 | \$82,990  |    |    |   |      | \$87,069      | \$0 | \$87,069      |    |    |
|        |                           | Total Savings \$350,777   |      |           |     |           |    |    | Total Savings \$364,999   |      |               |     |               |    |    |
|        |                           | The Department currently has a 1.0 FTE 0942 Manager VII position in the Treasure Island Development Authority that has been vacant since February 2025. This position oversees development agreements related to the TIDA redevelopment project and it is funded with project revenues and not General Fund support. Given the high cost, high-risk, and specialized nature of this role, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors. |      |           |     |           |    |    | Ongoing savings   |      |               |     |               |    |    |



**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADM - City Administrator**

| Rec #  | Account Title             | FY 2025-26  |      |           |     |           |    |    | FY 2026-27                     |      |           |     |           |    |    |
|--------|---------------------------|---|------|-----------|-----|-----------|----|----|--------------------------------|------|-----------|-----|-----------|----|----|
|        |                           | FTE   |      | Amount    |     |           |    |    | FTE                            |      | Amount    |     |           |    |    |
|        |                           | From  | To   | From      | To  | Savings   | GF | 1T | From                           | To   | From      | To  | Savings   | GF | 1T |
| ADM-15 |                           | <b>ADM Internal Services</b>  |      |           |     |           |    |    |                                |      |           |     |           |    |    |
|        | 0931 Manager III          | 1.00  | 0.00 | \$201,169 | \$0 | \$201,169 | x  |    | 1.00                           | 0.00 | \$208,789 | \$0 | \$208,789 | x  |    |
|        | Mandatory Fringe Benefits |   |      | \$72,012  | \$0 | \$72,012  | x  |    |                                |      | \$75,749  | \$0 | \$75,749  | x  |    |
|        |                           | <i>Total Savings \$273,181</i>  |      |           |     |           |    |    | <i>Total Savings \$284,538</i> |      |           |     |           |    |    |
|        |                           | The Department currently has 1.0 FTE 0931 Manager III position in Real Estate Division Property Management that has been vacant since October 2024. This position is the Civic Center Campus Manager, overseeing approximately 50 employees and a portfolio of two million square feet of space including City Hall, 49 South Van Ness, 1 South Van Ness, 25 Van Ness, 1650 Mission, and Bill Graham Auditorium. This position is funded from workorders with other City departments, of which the Department reports approximately 76% is General Fund support. Because of the critical nature of this position and span of control, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors.   |      |           |     |           |    |    | Ongoing savings                |      |           |     |           |    |    |
| ADM-16 | 0923 Manager II           | 1.00  | 0.00 | \$0       | \$0 | \$0       | x  |    | 1.00                           | 0.00 | \$0       | \$0 | \$0       | x  |    |
|        | Mandatory Fringe Benefits |   |      | \$0       | \$0 | \$0       | x  |    |                                |      | \$0       | \$0 | \$0       | x  |    |
|        |                           | <i>Total Savings \$0</i>  |      |           |     |           |    |    | <i>Total Savings \$0</i>       |      |           |     |           |    |    |
|        |                           | The Department currently has 1.0 FTE 0923 Manager II position in Real Estate Division Property Management that has been vacant since August 2024. This position is intended to be the Citywide Campus Manager, overseeing approximately 20 employees and a portfolio of one million square feet of space including 24/7 public safety buildings, such as DT Radio sites and DEM facilities. Previously, this role was filled by a Project Manager. While this position is unfunded, if filled, it would cost \$256,154 and be funded by workorders with other City departments, of which the Department reports approximately 76% is General Fund support. Because of the critical nature of this position and span of control, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors. |      |           |     |           |    |    | Ongoing savings                |      |           |     |           |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**ADM - City Administrator**

| Rec #  | Account Title             | FY 2025-26   |      |           |     |           |    |    | FY 2026-27              |      |           |     |           |    |    |
|--------|---------------------------|--|------|-----------|-----|-----------|----|----|-------------------------|------|-----------|-----|-----------|----|----|
|        |                           | FTE  |      | Amount    |     |           |    |    | FTE                     |      | Amount    |     |           |    |    |
|        |                           | From   | To   | From      | To  | Savings   | GF | 1T | From                    | To   | From      | To  | Savings   | GF | 1T |
| ADM-17 | 0933 Manager V            | 1.00   | 0.00 | \$232,869 | \$0 | \$232,869 | x  |    | 1.00                    | 0.00 | \$241,690 | \$0 | \$241,690 | x  |    |
|        | Mandatory Fringe Benefits |  |      | \$77,237  | \$0 | \$77,237  | x  |    |                         |      | \$81,136  | \$0 | \$81,136  | x  |    |
|        |                           | Total Savings \$310,106  |      |           |     |           |    |    | Total Savings \$322,826 |      |           |     |           |    |    |
|        |                           | The Department currently has 1.0 FTE 0933 Manager V position in the Office of Contract Administration that has been vacant since February 2025. This position is one of two Assistant Directors and oversees a division of 28.0 FTE which conducts contracts administration for departments including DPW, MTA, SFO, and REC, as well as the Tech Marketplace and information technology procurements. This position is funded by workorders with other City departments. The Department reports approximately 54% is General Fund support. Because of the critical nature of this position and span of control, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors. |      |           |     |           |    |    | Ongoing savings         |      |           |     |           |    |    |

| FY 2025-26                   |            |                    |                    |
|------------------------------|------------|--------------------|--------------------|
| Total Policy Recommendations |            |                    |                    |
|                              | One-Time   | Ongoing            | Total              |
| General Fund                 | -          | 796,351            | \$796,351          |
| Non-General Fund             | -          | 557,623            | <b>\$557,623</b>   |
| Total                        | <b>\$0</b> | <b>\$1,353,974</b> | <b>\$1,353,974</b> |

| FY 2026-27                   |            |                    |                    |
|------------------------------|------------|--------------------|--------------------|
| Total Policy Recommendations |            |                    |                    |
|                              | One-Time   | Ongoing            | Total              |
| General Fund                 | -          | 1,003,163          | \$1,003,163        |
| Non-General Fund             | -          | 580,365            | <b>\$580,365</b>   |
| Total                        | <b>\$0</b> | <b>\$1,583,528</b> | <b>\$1,583,528</b> |

**ADM- City Administrator**

| <b>Purchase<br/>Order<br/>Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b>                 | <b>Project</b> | <b>Balance</b> |
|--------------------------------------|-------------|------------------|-------------|-----------------|-----------------------------|----------------|----------------|
| 0000645656                           | 2022        | 228856           | 10000       | 000000800       | XTECH                       | 10003082       | \$2,491        |
| 0000747189                           | 2023        | 207652           | 10000       | 000002342       | CANON SOLUTIONS AMERICA INC | 10003086       | \$23           |
| 0000747189                           | 2023        | 207652           | 10000       | 000002342       | CANON SOLUTIONS AMERICA INC | 10003086       | \$97           |
| <b>Total</b>                         |             |                  |             |                 |                             |                | <b>\$2,611</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$426,778,118 budget for FY 2025-26, as proposed by the Mayor, is \$26,174,794 or 5.8% less than the original FY 2024-25 budget of \$452,952,912.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 1,090.87 FTEs, which are 60.32 FTEs less than the 1,151.19 FTEs in the original FY 2024-25 budget. This represents a 5.2% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$317,073,813 in FY 2025-26 are \$13,298,304 or 4% less than FY 2024-25 revenues of \$330,372,117.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$439,111,716 budget for FY 2026-27, as proposed by the Mayor, is \$12,333,598 or 2.9% more than the Mayor's proposed FY 2025-26 budget of \$426,778,118.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 1,078.76 FTEs, which are 12.11 FTEs less than the 1,090.87 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 1.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$322,795,833 in FY 2026-27 are \$5,722,020 or 1.8% more than FY 2025-26 estimated revenues of \$317,073,813.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DPW – PUBLIC WORKS

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

|              | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|--------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Public Works | 357,507,348                  | 285,252,462                  | 453,229,178                  | 452,952,912                  | 426,778,118                    |
| FTE Count    | 1,049.89                     | 545.97                       | 1,164.52                     | 1,151.19                     | 1,090.87                       |

The Department’s budget increased by \$69,270,770 or 19.4% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 40.98 or 3.9% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$26,174,794 largely due to the expiration of one-time supplemental funding and reduced capital funding.

The Mayor’s proposed FY 2025-26 budget includes the deletion of 2 positions as layoffs. Details of these proposed layoffs are as follows:

| <b>Division</b>    | <b><u>Job Class Title</u></b> | <b><u>Proposed Layoffs</u></b> |
|--------------------|-------------------------------|--------------------------------|
| DPW Administration | 0931 Manager III              | 1                              |
| DPW Infrastructure | 0942 Manager VII              | 1                              |

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$12,333,598 largely due to salary and benefit increases.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DPW – PUBLIC WORKS

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$541,658 in FY 2025-26. Of the \$541,648 in recommended reductions, \$187,159 are ongoing savings and \$354,489 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$41,697, for total General Fund savings of \$204,192.

Our policy recommendations total \$1,460,630 in FY 2025-26, \$200,000 of which are one-time and \$1,260,630 of which are ongoing.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$244,592 in FY 2026-27. Of the \$244,592 in recommended reductions, \$195,081 are ongoing savings and \$49,511 are one-time savings. These reductions would still allow an increase of \$12,089,006 or 2.8% in the Department’s FY 2026-27 budget.

Our policy recommendations total \$1,411,282 in FY 2026-27, \$99,022 of which are one-time savings and \$1,312,260 of which are ongoing.

**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DPW - Public Works**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                                    |  |      |               |               |           |  |   |  |      |           |        |           |  |   |
|-------|------------------------------------|--|------|---------------|---------------|-----------|--|---|--|------|-----------|--------|-----------|--|---|
| DPW-1 |                                    | <b>DPW Infrastructure</b>  |      |               |               |           |  |   |  |      |           |        |           |  |   |
|       | Equipment Purchase                 |  |      |               |               |           |  |   |  |      | \$49,511  | \$0    | \$49,511  |  | X |
|       |                                    | Savings are in FY 2026-27.   |      |               |               |           |  |   | Deny 1 proposed new sedan for field inspector staff that the Department intends to hire in FY 2025-26. |      |           |        |           |  |   |
| DPW-2 | Attrition Savings                  |  |      | (\$88,736)    | (\$152,981)   | \$64,245  |  | X |  |      |           |        |           |  |   |
|       | Mandatory Fringe Benefits          |  |      | (\$35,515)    | (\$60,482)    | \$24,967  |  | X |  |      |           |        |           |  |   |
|       |                                    | <i>Total Savings</i> \$89,212  |      |               |               |           |  |   | <i>Total Savings</i> \$0   |      |           |        |           |  |   |
|       |                                    | Increase attrition savings in the Bureau of Street Use & Mapping to align with Department's hiring plans.  |      |               |               |           |  |   | One-time savings.  |      |           |        |           |  |   |
| DPW-3 | Software Licensing Fees            |  |      | \$426,782     | \$376,782     | \$50,000  |  | X |  |      |           |        | \$0       |  |   |
|       |                                    | Reduce Software Licensing Fees budget in the Bureau of Street Use & Mapping. The Department has underspent this budget by nearly \$1 million for the past two fiscal years. The recommended reduction better aligns the budget with actual spending. |      |               |               |           |  |   | One-time savings.  |      |           |        |           |  |   |
| DPW-4 |                                    | <b>DPW Administration</b>  |      |               |               |           |  |   |  |      |           |        |           |  |   |
|       | 1820 Junior Administrative Analyst | 1.00   | 0.00 | \$97,701      | \$0           | \$97,701  |  |   | 1.00   | 0.00 | \$101,402 | \$0    | \$101,402 |  |   |
|       | Mandatory Fringe Benefits          |  |      | \$42,673      | \$0           | \$42,673  |  |   |  |      | \$44,965  | \$0.00 | \$44,965  |  |   |
|       | Attrition Savings                  |  |      | (\$2,785,998) | (\$2,904,243) | \$118,245 |  | X |  |      |           |        |           |  |   |
|       | Mandatory Fringe Benefits          |  |      | (\$1,115,067) | (\$1,162,584) | \$47,517  |  | X |  |      |           |        |           |  |   |
|       |                                    | <i>Total Savings</i> \$306,136   |      |               |               |           |  |   | <i>Total Savings</i> \$146,367   |      |           |        |           |  |   |
| DPW-5 |                                    | <b>DPW Buildings</b>   |      |               |               |           |  |   |  |      |           |        |           |  |   |
|       | Attrition Savings                  |  |      | (\$1,334,813) | (\$1,372,318) | \$37,505  |  | X |  |      |           |        | \$0       |  |   |
|       | Mandatory Fringe Benefits          |  |      | (\$534,273)   | (\$546,283)   | \$12,010  |  | X |  |      |           |        | \$0       |  |   |
|       |                                    | <i>Total Savings</i> \$49,515  |      |               |               |           |  |   | <i>Total Savings</i> \$0   |      |           |        |           |  |   |
| DPW-5 |                                    | Increase Attrition Savings due to anticipated delay in hiring a Manager V position that had been vacant since March 2021 and was posted for hire on June 16, 2025.   |      |               |               |           |  |   | One-time savings.  |      |           |        |           |  |   |
|       |                                    |  |      |               |               |           |  |   |  |      |           |        |           |  |   |

GF = General Fund  
1T = One Time

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DPW - Public Works**

| Rec # | Account Title             | FY 2025-26  |    |            |             |          |    |    | FY 2026-27             |    |            |             |          |    |    |
|-------|---------------------------|---|----|------------|-------------|----------|----|----|------------------------|----|------------|-------------|----------|----|----|
|       |                           | FTE   |    | Amount     |             |          |    |    | FTE                    |    | Amount     |             |          |    |    |
|       |                           | From  | To | From       | To          | Savings  | GF | 1T | From                   | To | From       | To          | Savings  | GF | 1T |
| DPW-6 |                           | DPW Operations  |    |            |             |          |    |    |                        |    |            |             |          |    |    |
|       | Attrition Savings         |   |    | (\$73,753) | (\$107,639) | \$33,886 |    |    |                        |    | (\$73,753) | (\$108,922) | \$35,169 |    |    |
|       | Mandatory Fringe Benefits |   |    | (\$29,511) | (\$42,410)  | \$12,899 |    |    |                        |    | (\$30,373) | (\$43,918)  | \$13,545 |    |    |
|       |                           | Total Savings \$46,785  |    |            |             |          |    |    | Total Savings \$48,714 |    |            |             |          |    |    |
|       |                           | Increase Attrition Savings due to anticipated delay in hiring a position in the Bureau of Urban Forestry. |    |            |             |          |    |    | Ongoing savings.       |    |            |             |          |    |    |

| FY 2025-26                   |                  |                  |                  |
|------------------------------|------------------|------------------|------------------|
| Total Recommended Reductions |                  |                  |                  |
|                              | One-Time         | Ongoing          | Total            |
| General Fund                 | \$106,347        | \$56,148         | \$162,494        |
| Non-General Fund             | \$248,142        | \$131,011        | \$379,154        |
| <b>Total</b>                 | <b>\$354,489</b> | <b>\$187,159</b> | <b>\$541,648</b> |

| FY 2026-27                   |                 |                  |                  |
|------------------------------|-----------------|------------------|------------------|
| Total Recommended Reductions |                 |                  |                  |
|                              | One-Time        | Ongoing          | Total            |
| General Fund                 | \$14,853        | \$58,524         | \$73,378         |
| Non-General Fund             | \$34,658        | \$136,557        | \$171,214        |
| <b>Total</b>                 | <b>\$49,511</b> | <b>\$195,081</b> | <b>\$244,592</b> |

**Policy Recommendations**

|       |                    |  |  |           |     |           |  |   |   |  |          |     |          |  |   |
|-------|--------------------|--|--|-----------|-----|-----------|--|---|---|--|----------|-----|----------|--|---|
| DPW-7 |                    | <b>DPW Infrastructure</b>  |  |           |     |           |  |   |   |  |          |     |          |  |   |
|       | Equipment Purchase |  |  | \$100,000 | \$0 | \$100,000 |  | X |   |  |          |     | \$0      |  |   |
|       |                    | Deny 1 proposed replacement electric pickup truck for Construction Management. The existing vehicle has fewer than 60,000 miles on it. |  |           |     |           |  |   | One-time savings.   |  |          |     |          |  |   |
| DPW-8 | Equipment Purchase |  |  | \$100,000 | \$0 | \$100,000 |  | X |   |  |          |     | \$0      |  |   |
|       |                    | Deny 1 proposed replacement electric pickup truck. The existing vehicle has fewer than 60,000 miles on it.                             |  |           |     |           |  |   | One-time savings.   |  |          |     |          |  |   |
| DPW-9 | Equipment Purchase |  |  |           |     |           |  |   |   |  | \$49,511 | \$0 | \$49,511 |  | X |
|       |                    | Savings are in FY 2026-27.   |  |           |     |           |  |   | Deny 1 proposed new sedan for field inspector staff that the Department intends to hire in FY 2025-26. The Department has purchased 23 new electric sedans for the Infrastructure Division in the past ten years. |  |          |     |          |  |   |

GF = General Fund  
1T = One Time



**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DPW - Public Works**

| Rec #  | Account Title             | FY 2025-26   |      |           |     |           |    |    | FY 2026-27  |      |           |        |           |    |    |
|--------|---------------------------|--|------|-----------|-----|-----------|----|----|---|------|-----------|--------|-----------|----|----|
|        |                           | FTE  |      | Amount    |     |           |    |    | FTE   |      | Amount    |        |           |    |    |
|        |                           | From   | To   | From      | To  | Savings   | GF | 1T | From  | To   | From      | To     | Savings   | GF | 1T |
| DPW-10 | Equipment Purchase        |  |      |           |     |           |    |    |   |      | \$49,511  | \$0    | \$49,511  |    | X  |
|        |                           | Savings are in FY 2026-27.   |      |           |     |           |    |    | Deny 1 proposed new sedan for field inspector staff that the Department intends to hire in FY 2025-26. The Department has purchased 23 new electric sedans for the Infrastructure Division in the past ten years. |      |           |        |           |    |    |
| DPW-11 |                           | <b>DPW Operations</b>  |      |           |     |           |    |    |   |      |           |        |           |    |    |
|        | 0933 Manager V            | 1.00   | 0.00 | \$232,869 | \$0 | \$232,869 | X  |    | 1.00  | 0.00 | \$241,690 | \$0    | \$241,690 | X  |    |
|        | Mandatory Fringe Benefits |  |      | \$77,237  | \$0 | \$77,237  | X  |    |   |      | \$81,136  | \$0.00 | \$81,136  | X  |    |
|        |                           | <i>Total Savings \$310,106</i>   |      |           |     |           |    |    | <i>Total Savings \$322,826</i>  |      |           |        |           |    |    |
|        |                           | Delete 1.00 FTE 0933 Manager V. This position has been vacant in the Bureau of Street Environmental Services since June 2020. In June 2023 the Department reported that it was "repurposing" the position, but according to documentation submitted by the Department, it is still vacant as of June 2025. The Department reports that it intends to reorganize the position to manage the Corridors program. However, due to the length of time the position was vacant, the BLA considers deletion of this position to be a policy matter for the Board.   |      |           |     |           |    |    | Ongoing savings.  |      |           |        |           |    |    |
| DPW-12 | 0941 Manager VI           | 1.00   | 0.00 | \$250,033 | \$0 | \$250,033 |    |    | 1.00  | 0.00 | \$259,504 | \$0    | \$259,504 |    |    |
|        | Mandatory Fringe Benefits |  |      | \$80,064  | \$0 | \$80,064  |    |    |   |      | \$84,052  | \$0.00 | \$84,052  |    |    |
|        |                           | <i>Total Savings \$330,097</i>   |      |           |     |           |    |    | <i>Total Savings \$343,556</i>  |      |           |        |           |    |    |
|        |                           | Delete 1.00 FTE 0941 Manager VI. According to documentation submitted by the Department in May 2025, this position has been vacant in the Operations Division since October 2022. The Department reports that it intends to reorganize this position to manage the expanded Policy and Communications group, which now consists of 34 FTEs. Due to the length of time that this position was previously vacant, the Board could consider deletion of this position. The Board could also consider downward substituting this position to a lower-level manager classification due to the relatively lower number of FTEs under the span of control of the proposed Policy and Communications manager (34 FTEs compared to 50-100 FTEs in other DPW divisions). |      |           |     |           |    |    | Ongoing savings.  |      |           |        |           |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DPW - Public Works**

| Rec #  | Account Title             | FY 2025-26   |      |           |     |           |    |    | FY 2026-27                     |      |           |        |           |    |    |
|--------|---------------------------|--|------|-----------|-----|-----------|----|----|--------------------------------|------|-----------|--------|-----------|----|----|
|        |                           | FTE  |      | Amount    |     |           |    |    | FTE                            |      | Amount    |        |           |    |    |
|        |                           | From   | To   | From      | To  | Savings   | GF | 1T | From                           | To   | From      | To     | Savings   | GF | 1T |
| DPW-13 | 0941 Manager VI           | 1.00   | 0.00 | \$250,033 | \$0 | \$250,033 |    |    | 1.00                           | 0.00 | \$259,504 | \$0    | \$259,504 |    |    |
|        | Mandatory Fringe Benefits |  |      | \$80,064  | \$0 | \$80,064  |    |    |                                |      | \$84,052  | \$0.00 | \$84,052  |    |    |
|        |                           | <i>Total Savings \$330,097</i>   |      |           |     |           |    |    | <i>Total Savings \$343,556</i> |      |           |        |           |    |    |
|        |                           | Delete 1.00 FTE 0941 Manager VI. According to documentation submitted by the Department in May 2025, this position has been vacant in the Bureau of Building Design & Construction since March 2021.   |      |           |     |           |    |    | Ongoing savings.               |      |           |        |           |    |    |
| DPW-14 | 0932 Manager IV           | 1.00   | 0.00 | \$215,893 | \$0 | \$215,893 |    |    | 1.00                           | 0.00 | \$224,071 | \$0    | \$224,071 |    |    |
|        | Mandatory Fringe Benefits |  |      | \$74,437  | \$0 | \$74,437  |    |    |                                |      | \$78,251  | \$0.00 | \$78,251  |    |    |
|        |                           | <i>Total Savings \$290,330</i>   |      |           |     |           |    |    | <i>Total Savings \$302,322</i> |      |           |        |           |    |    |
|        |                           | Delete 1.00 FTE 0932 Manager IV from the Bureau of Building Design & Construction. The position has been vacant since November 2022 and in the most recent org chart provided by the Department, the position is not responsible for managing any employees. The Department reports that it intends to reorganize this position to manage the Landscaping Crew in the Bureau of Urban Forestry. However, due to the length of time that this position was previously vacant, the BLA considers deletion of the position to be a policy matter for the Board. |      |           |     |           |    |    | Ongoing savings.               |      |           |        |           |    |    |

| FY 2025-26                   |           |             |             |
|------------------------------|-----------|-------------|-------------|
| Total Policy Recommendations |           |             |             |
|                              | One-Time  | Ongoing     | Total       |
| General Fund                 | \$60,000  | \$595,263   | \$655,263   |
| Non-General Fund             | \$140,000 | \$665,367   | \$805,367   |
| Total                        | \$200,000 | \$1,260,630 | \$1,460,630 |

| FY 2026-27                   |          |             |             |
|------------------------------|----------|-------------|-------------|
| Total Policy Recommendations |          |             |             |
|                              | One-Time | Ongoing     | Total       |
| General Fund                 | \$29,707 | \$619,656   | \$649,363   |
| Non-General Fund             | \$69,315 | \$692,604   | \$761,919   |
| Total                        | \$99,022 | \$1,312,260 | \$1,411,282 |

DPW - Public Works

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                                   | Project  | Balance |
|-----------------------|------|-----------|-------|-----------|--|----------|---------|
| 0000220346            | 2020 | 232636    | 13920 | 000001682 | KONICA MINOLTA BUSINESS SOLUTNS USA I  | 10029981 | \$938   |
| 0000294309            | 2020 | 232636    | 13920 | 000001682 | KONICA MINOLTA BUSINESS SOLUTNS USA I  | 10029981 | \$496   |
| 0000335809            | 2019 | 207957    | 10000 | 000001682 | KONICA MINOLTA BUSINESS SOLUTNS USA I  | 10034422 | \$732   |
| 0000338147            | 2019 | 207957    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE             | 10029981 | \$214   |
| 0000446653            | 2020 | 229875    | 13920 | 000002602 | AIRGAS USA LLC                         | 10029981 | \$19    |
| 0000461558            | 2020 | 232636    | 13920 | 000001682 | KONICA MINOLTA BUSINESS SOLUTNS USA I  | 10029981 | \$1,857 |
| 0000493481            | 2021 | 207729    | 13920 | 000001846 | IMPARK                                 | 10029981 | \$4,084 |
| 0000493540            | 2021 | 207956    | 10000 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10034422 | \$2,303 |
| 0000521555            | 2021 | 207954    | 13920 | 000002241 | COMPUTERLAND SILICON VALLEY            | 10029981 | \$23    |
| 0000553142            | 2021 | 207958    | 13920 | 000001682 | KONICA MINOLTA BUSINESS SOLUTNS USA I  | 10029981 | \$56    |
| 0000553142            | 2021 | 207959    | 13920 | 000001682 | KONICA MINOLTA BUSINESS SOLUTNS USA I  | 10029981 | \$689   |
| 0000553142            | 2021 | 207958    | 13920 | 000001682 | KONICA MINOLTA BUSINESS SOLUTNS USA I  | 10029981 | \$1,808 |
| 0000554518            | 2021 | 229875    | 13920 | 000001682 | KONICA MINOLTA BUSINESS SOLUTNS USA I  | 10029981 | \$282   |
| 0000554518            | 2021 | 229875    | 13920 | 000001682 | KONICA MINOLTA BUSINESS SOLUTNS USA I  | 10029981 | \$672   |
| 0000567178            | 2023 | 207729    | 13920 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10029981 | \$181   |
| 0000567178            | 2023 | 207729    | 13920 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10029981 | \$138   |
| 0000627339            | 2022 | 207957    | 13920 | 000002551 | AMERITECH COMPUTER SERVICES INC        | 10029981 | \$97    |
| 0000634083            | 2022 | 229832    | 13920 | 000002431 | BILINGVA, LLC                          | 10029981 | \$104   |
| 0000634083            | 2022 | 229832    | 13920 | 000002431 | BILINGVA, LLC                          | 10029981 | \$92    |
| 0000634083            | 2022 | 229832    | 13920 | 000002431 | BILINGVA, LLC                          | 10029981 | \$110   |
| 0000647571            | 2022 | 232636    | 13920 | 000004687 | Waters Leadership Coaching             | 10029981 | \$200   |
| 0000659636            | 2022 | 207954    | 13920 | 000004448 | Winner Chevrolet, INC                  | 10034424 | \$2     |
| 0000672057            | 2022 | 229899    | 10000 | 000003448 | Jimmie Muscatello's                    | 10039614 | \$1,785 |
| 0000683938            | 2023 | 210818    | 13920 | 000001104 | SHRED WORKS                            | 10029981 | \$25    |
| 0000683938            | 2023 | 210818    | 13920 | 000001104 | SHRED WORKS                            | 10029981 | \$98    |
| 0000683938            | 2023 | 210818    | 13920 | 000001104 | SHRED WORKS                            | 10029981 | \$234   |
| 0000683938            | 2023 | 210818    | 13920 | 000001104 | SHRED WORKS                            | 10029981 | \$30    |
| 0000683938            | 2023 | 210818    | 13920 | 000001104 | SHRED WORKS                            | 10029981 | \$36    |
| 0000683938            | 2023 | 210818    | 13920 | 000001104 | SHRED WORKS                            | 10029981 | \$110   |
| 0000683938            | 2023 | 210818    | 13920 | 000001104 | SHRED WORKS                            | 10029981 | \$500   |
| 0000685653            | 2023 | 207951    | 10000 | 000002314 | CENTER HARDWARE CO INC                 | 10034422 | \$578   |
| 0000685653            | 2023 | 207951    | 10000 | 000002314 | CENTER HARDWARE CO INC                 | 10034422 | \$102   |
| 0000685653            | 2023 | 207951    | 10000 | 000002314 | CENTER HARDWARE CO INC                 | 10034422 | \$80    |
| 0000685653            | 2023 | 207951    | 10000 | 000002314 | CENTER HARDWARE CO INC                 | 10034422 | \$97    |
| 0000685653            | 2023 | 207951    | 10000 | 000002314 | CENTER HARDWARE CO INC                 | 10034422 | \$135   |
| 0000685653            | 2023 | 207951    | 10000 | 000002314 | CENTER HARDWARE CO INC                 | 10034422 | \$172   |
| 0000685653            | 2023 | 207951    | 10000 | 000002314 | CENTER HARDWARE CO INC                 | 10034422 | \$333   |
| 0000687274            | 2023 | 207955    | 13920 | 000001584 | Berkeley Search Consultants            | 10029981 | \$4,225 |
| 0000690980            | 2023 | 207951    | 10000 | 000002466 | BATTERY SYSTEMS INC                    | 10034422 | \$32    |
| 0000693690            | 2023 | 207956    | 10000 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10034422 | \$2     |
| 0000695891            | 2023 | 207729    | 13920 | 000002054 | ERGO WORKS INC                         | 10029981 | \$15    |
| 0000695891            | 2023 | 207729    | 13920 | 000002054 | ERGO WORKS INC                         | 10029981 | \$91    |
| 0000696916            | 2023 | 229882    | 13920 | 000002495 | AT&T MOBILITY                          | 10031260 | \$126   |
| 0000696916            | 2023 | 229882    | 13920 | 000002495 | AT&T MOBILITY                          | 10031260 | \$11    |
| 0000699115            | 2023 | 207959    | 13920 | 000002342 | CANON SOLUTIONS AMERICA INC            | 10029981 | \$662   |
| 0000704756            | 2023 | 207956    | 10000 | 000000895 | UNITED SITE SERVICES OF CALIFORNIA INC | 10031276 | \$43    |
| 0000704756            | 2023 | 207956    | 10000 | 000000895 | UNITED SITE SERVICES OF CALIFORNIA INC | 10031276 | \$65    |
| 0000704756            | 2023 | 207956    | 10000 | 000000895 | UNITED SITE SERVICES OF CALIFORNIA INC | 10031276 | \$43    |
| 0000704756            | 2023 | 207956    | 10000 | 000000895 | UNITED SITE SERVICES OF CALIFORNIA INC | 10031276 | \$65    |
| 0000716104            | 2023 | 207956    | 10000 | 000001052 | STAPLES BUSINESS ADVANTAGE             | 10034422 | \$619   |
| 0000723361            | 2023 | 207956    | 10000 | 000001170 | SAFETYMAX CORP                         | 10034422 | \$95    |
| 0000727239            | 2023 | 232636    | 13920 | 000002241 | COMPUTERLAND SILICON VALLEY            | 10029981 | \$38    |

DPW - Public Works

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                            | Project  | Balance         |
|-----------------------|------|-----------|-------|-----------|---------------------------------|----------|-----------------|
| 0000733625            | 2023 | 229882    | 13920 | 000000800 | XTECH                           | 10029981 | \$15            |
| 0000744015            | 2023 | 207957    | 13920 | 000001931 | GRAINGER                        | 10029981 | \$146           |
| 0000745444            | 2023 | 210818    | 13920 | 000002495 | AT&T MOBILITY                   | 10029981 | \$3             |
| 0000747498            | 2023 | 210818    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$57            |
| 0000747498            | 2023 | 210818    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$49            |
| 0000747498            | 2023 | 210818    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$192           |
| 0000749010            | 2023 | 232636    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$11            |
| 0000749678            | 2023 | 207956    | 10000 | 000002495 | AT&T MOBILITY                   | 10034422 | \$20            |
| 0000750234            | 2023 | 207956    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$2,538         |
| 0000750235            | 2023 | 229882    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10031260 | \$798           |
| 0000750235            | 2023 | 229882    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10031260 | \$435           |
| 0000751505            | 2023 | 207951    | 13920 | 000001238 | REDBACK BOOTS USA               | 10029981 | \$959           |
| 0000751904            | 2023 | 207951    | 13920 | 000003850 | Prestige Lens Lab               | 10029981 | \$179           |
| 0000753753            | 2023 | 207959    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$266           |
| 0000755333            | 2023 | 207958    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$2,654         |
| 0000757465            | 2023 | 207957    | 13920 | 000000869 | VERIZON WIRELESS                | 10029981 | \$50            |
| 0000758785            | 2023 | 232636    | 13920 | 000002495 | AT&T MOBILITY                   | 10029981 | \$17            |
| 0000761620            | 2023 | 207951    | 10000 | 000001931 | GRAINGER                        | 10034422 | \$79            |
| 0000761620            | 2023 | 207951    | 10000 | 000001931 | GRAINGER                        | 10034422 | \$53            |
| 0000761620            | 2023 | 207951    | 10000 | 000001931 | GRAINGER                        | 10034422 | \$15            |
| 0000761620            | 2023 | 207951    | 10000 | 000001931 | GRAINGER                        | 10034422 | \$25            |
| 0000768592            | 2023 | 210818    | 13920 | 000002526 | APEX INDUSTRIAL                 | 10029981 | \$35            |
| 0000768592            | 2023 | 210818    | 13920 | 000002526 | APEX INDUSTRIAL                 | 10029981 | \$30            |
| 0000770882            | 2023 | 229882    | 13920 | 000001238 | RED WING SHOE STORE - STOCKTON  | 10031260 | \$685           |
| 0000771830            | 2023 | 210818    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$16            |
| 0000771830            | 2023 | 210818    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$128           |
| 0000776137            | 2023 | 207956    | 10000 | 000000898 | UNION SERVICE COMPANY INC       | 10034422 | \$704           |
| 0000776137            | 2023 | 207956    | 10000 | 000000898 | UNION SERVICE COMPANY INC       | 10034422 | \$485           |
| 0000776137            | 2023 | 207956    | 10000 | 000000898 | UNION SERVICE COMPANY INC       | 10034422 | \$996           |
| 0000776137            | 2023 | 207956    | 10000 | 000000898 | UNION SERVICE COMPANY INC       | 10034422 | \$677           |
| 0000776965            | 2023 | 207951    | 10000 | 000001005 | T & S TRADING & ENTERPRISE CO   | 10040563 | \$65            |
| 0000778002            | 2023 | 207954    | 13920 | 000002551 | AMERITECH COMPUTER SERVICES INC | 10029981 | \$189           |
| 0000779269            | 2023 | 207956    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$27            |
| 0000779270            | 2023 | 207956    | 13920 | 000001052 | STAPLES BUSINESS ADVANTAGE      | 10029981 | \$26            |
| 0000783709            | 2023 | 207951    | 10000 | 000002210 | CRESO EQUIPMENT RENTALS         | 10040015 | \$2,281         |
| 0000783710            | 2023 | 207951    | 10000 | 000002210 | CRESO EQUIPMENT RENTALS         | 10040015 | \$1,246         |
| <b>Total</b>          |      |           |       |           |                                 |          | <b>\$41,697</b> |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$182,974,335 budget for FY 2025-26, as proposed by the Mayor, is \$24,569,588 or 11.8% less than the original FY 2024-25 budget of \$207,543,923.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 87.86 FTEs, which are 8.64 FTEs more than the 79.22 FTEs in the original FY 2024-25 budget. This represents a 10.9% increase in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$23,864,256 in FY 2025-26 are \$58,656,006 or 71.1% less than FY 2024-25 revenues of \$82,520,262.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$204,678,399 budget for FY 2026-27, as proposed by the Mayor, is \$21,704,064 or 11.9% more than the Mayor's proposed FY 2025-26 budget of \$182,974,335.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 87.61 FTEs, which are 0.25 FTEs less than the 87.86 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$25,904,078 in FY 2026-27 are \$2,039,822 or 8.5% more than FY 2025-26 estimated revenues of \$23,864,256.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** MYR – MAYOR

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

|           | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-----------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Mayor     | 267,515,812                  | 220,050,882                  | 201,045,952                  | 207,543,923                  | 182,974,335                    |
| FTE Count | 81.11                        | 82.15                        | 82.98                        | 79.22                        | 87.86                          |

The Department’s budget decreased by \$84,541,477 or 31.6% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 6.75 FTEs or 8.3% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$24,569,588 due to a decrease of \$25,102,331 in the Mayor’s Office of Housing and Community Development, primarily from reductions in Residential Vacancy Tax receipts and market-rate developer contributions. These decreases are partially offset by increases in the Local Operating Subsidy Program and an increase of \$532,743 in the Office of the Mayor, primarily in salaries and benefits.

The Mayor’s proposed FY 2025-26 budget includes the deletion of zero positions as layoffs. Thirteen vacant positions have been deleted in the Mayor’s Office of Housing and Community Development, resulting in a net General Fund decrease of \$1,455,873 and a net decrease across all fund sources of \$852,669.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$21,704,064 due to an increase of \$21,285,335 in the Mayor’s Office of Housing and Community Development, primarily in grants to community-based organizations funded by the Affordable Housing Opportunity Fund (November 2024 Prop G), the Local Operating Subsidy Program, the Housing Trust Fund, and debt service, as well as an increase of \$418,729 in the Office of the Mayor primarily in salaries and benefits.

The Mayor’s proposed FY 2026-27 budget includes the deletion of zero positions as layoffs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:**

**MYR – MAYOR**

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$459,043 in FY 2025-26. Of the \$459,043 in recommended reductions, \$280,000 are ongoing savings and \$179,043 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$126,559, for total General Fund savings of \$585,602.

Our policy recommendations total \$521,119 in FY 2025-26. All of the \$521,119 in policy recommendations are ongoing savings.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$280,000 in FY 2026-27. All of the \$280,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$21,424,064 or 11.7% in the Department’s FY 2026-27 budget.

Our policy recommendations total \$542,791 in FY 2026-27. All of the \$542,791 in policy recommendations are ongoing savings.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**MYR - Mayor**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                               |   |  |            |             |           |   |   |                                |  |            |             |           |   |  |
|-------|-------------------------------|---|--|------------|-------------|-----------|---|---|--------------------------------|--|------------|-------------|-----------|---|--|
| MYR-1 |                               | <b>MYR Housing &amp; Community Dev</b>  |  |            |             |           |   |   |                                |  |            |             |           |   |  |
|       | Programmatic Projects-Budget  |   |  | \$800,000  | \$620,957   | \$179,043 | X | X |                                |  |            |             | \$0       |   |  |
|       |                               | Reduce the Programmatic Projects budget that funds a portion of the City's support to the San Francisco Housing Authority. The proposed FY 2025-26 budget includes a total of \$1,484,615 for staffing costs to the Housing Authority. This recommendation assumes actual FY 2025-26 salary and benefits costs for filled classifications and 50% salary and benefits costs for one Operations Manager temporary position, which is currently vacant. |  |            |             |           |   |   | One-time savings.              |  |            |             |           |   |  |
| MYR-2 |                               | <b>MYR Office Of The Mayor</b>  |  |            |             |           |   |   |                                |  |            |             |           |   |  |
|       | Other Current Expenses - Bdgt |   |  | \$25,000   | \$0         | \$25,000  | X |   |                                |  | \$25,000   | \$0         | \$25,000  | X |  |
|       |                               | Eliminate \$25,000 in the Mayor's Special Protocol Fund for Other Current Expenses. The Mayor's Office did not respond to multiple requests for information from the Budget and Legislative Analyst's Office about non-personnel expenditures. As of May 30, 2025, \$0 of the FY 2024-25 budget has been spent.   |  |            |             |           |   |   | Ongoing savings.               |  |            |             |           |   |  |
| MYR-3 | Other Professional Services   |   |  | \$5,000    | \$0         | \$5,000   | X |   |                                |  | \$5,000    | \$0         | \$5,000   | X |  |
|       |                               | Eliminate \$5,000 for Other Professional Services for Public Safety Projects. The Mayor's Office did not respond to multiple requests for information from the Budget and Legislative Analyst's Office about non-personnel expenditures. As of May 30, 2025, \$0 of the FY 2024-25 budget has been spent.   |  |            |             |           |   |   | Ongoing savings.               |  |            |             |           |   |  |
|       |                               |   |  |            |             |           |   |   |                                |  |            |             |           |   |  |
| MYR-4 | Programmatic Projects-Budget  |   |  | \$150,000  | \$0         | \$150,000 | X |   |                                |  | \$150,000  | \$0         | \$150,000 | X |  |
|       |                               | Eliminate \$150,000 in Programmatic Projects budget for the MYR Strategic Grant FY22 project. The Mayor's Office did not respond to multiple requests for information from the Budget and Legislative Analyst's Office about programmatic projects, and it is unknown how this funding would be spent.  |  |            |             |           |   |   | Ongoing savings.               |  |            |             |           |   |  |
|       |                               |   |  |            |             |           |   |   |                                |  |            |             |           |   |  |
| MYR-5 | 9993 Attrition Savings        |   |  | (\$84,384) | (\$155,776) | \$71,392  | X |   |                                |  | (\$84,384) | (\$155,181) | \$70,797  | X |  |
|       | Mandatory Fringe Benefits     |   |  | (\$33,814) | (\$62,422)  | \$28,608  | X |   |                                |  | (\$34,807) | (\$64,010)  | \$29,203  | X |  |
|       |                               | <i>Total Savings \$100,000</i>  |  |            |             |           |   |   | <i>Total Savings \$100,000</i> |  |            |             |           |   |  |
|       |                               | Increase Attrition Savings in the Office of the Mayor. The Office had \$207,341 in overall salary savings in the General Fund at the end of FY 2023-24 and is projected to end FY 2024-25 with \$364,625 in salary savings, according to projections based on the Department's most recent pay period.  |  |            |             |           |   |   | Ongoing savings.               |  |            |             |           |   |  |



**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**MYR - Mayor**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**FY 2025-26**

|                         |                                     |                  |                  |
|-------------------------|-------------------------------------|------------------|------------------|
|                         | <b>Total Recommended Reductions</b> |                  |                  |
|                         | <b>One-Time</b>                     | <b>Ongoing</b>   | <b>Total</b>     |
| <b>General Fund</b>     | \$179,043                           | \$280,000        | \$459,043        |
| <b>Non-General Fund</b> | \$0                                 | \$0              | \$0              |
| <b>Total</b>            | <b>\$179,043</b>                    | <b>\$280,000</b> | <b>\$459,043</b> |

**FY 2026-27**

|                         |                                     |                  |                  |
|-------------------------|-------------------------------------|------------------|------------------|
|                         | <b>Total Recommended Reductions</b> |                  |                  |
|                         | <b>One-Time</b>                     | <b>Ongoing</b>   | <b>Total</b>     |
| <b>General Fund</b>     | \$0                                 | \$280,000        | \$280,000        |
| <b>Non-General Fund</b> | \$0                                 | \$0              | \$0              |
| <b>Total</b>            | <b>\$0</b>                          | <b>\$280,000</b> | <b>\$280,000</b> |

**Policy Recommendations**

|       |                           |  |      |           |     |           |   |  |                                       |      |           |     |           |   |  |
|-------|---------------------------|--|------|-----------|-----|-----------|---|--|---------------------------------------|------|-----------|-----|-----------|---|--|
| MYR-6 |                           | <b>MYR Office of the Mayor</b>   |      |           |     |           |   |  |                                       |      |           |     |           |   |  |
|       | 0903 Mayoral Staff XV     | 1.00   | 0.00 | \$198,783 | \$0 | \$198,783 | X |  | 1.00                                  | 0.00 | \$206,313 | \$0 | \$206,313 | X |  |
|       | Mandatory Fringe Benefits |  |      | \$70,320  | \$0 | \$70,320  | X |  |                                       |      | \$73,943  | \$0 | \$73,943  | X |  |
|       |                           | <i>Total Savings</i> <i>\$269,103</i>  |      |           |     |           |   |  | <i>Total Savings</i> <i>\$280,256</i> |      |           |     |           |   |  |
|       |                           | Consider the elimination of 1.00 FTE 0903 Mayoral Staff XV in the Finance and Policy division of the Office of the Mayor. The Mayor's Office did not respond to multiple requests from the Budget and Legislative Analyst's Office for information about vacant positions or a current organizational chart for the Office of the Mayor. |      |           |     |           |   |  |                                       |      |           |     |           |   |  |
|       |                           | The Office of the Mayor has 1.00 FTE 0903 Mayoral Staff XV in fund 10000. Based on an evaluation of FTE spending during FY 2024-25 and recent hiring, this position may be currently vacant. Mayoral Staff in the 0900 series are considered management positions according to the City's occupational categories.                       |      |           |     |           |   |  |                                       |      |           |     |           |   |  |
|       |                           | The Budget and Legislative Analyst's Office recommends that the Board of Supervisors request the Office of the Mayor to confirm whether this 0903 Mayoral Staff XV position is currently vacant. If this position is filled, this recommendation would result in a layoff.   |      |           |     |           |   |  | Ongoing savings.                      |      |           |     |           |   |  |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**MYR - Mayor**

| Rec # | Account Title             | FY 2025-26   |      |           |     |           |    |    | FY 2026-27              |      |           |     |           |    |    |
|-------|---------------------------|--|------|-----------|-----|-----------|----|----|-------------------------|------|-----------|-----|-----------|----|----|
|       |                           | FTE  |      | Amount    |     |           |    |    | FTE                     |      | Amount    |     |           |    |    |
|       |                           | From   | To   | From      | To  | Savings   | GF | 1T | From                    | To   | From      | To  | Savings   | GF | 1T |
| MYR-7 | 0902 Mayoral Staff XIV    | 1.00   | 0.00 | \$184,112 | \$0 | \$184,112 | X  |    | 1.00                    | 0.00 | \$191,086 | \$0 | \$191,086 | X  |    |
|       | Mandatory Fringe Benefits |  |      | \$67,904  | \$0 | \$67,904  | X  |    |                         |      | \$71,449  | \$0 | \$71,449  | X  |    |
|       |                           | Total Savings \$252,016  |      |           |     |           |    |    | Total Savings \$262,535 |      |           |     |           |    |    |
|       |                           | Consider the elimination of 1.00 FTE 0902 Mayoral Staff XIV in the Finance and Policy division of the Office of the Mayor. The Mayor's Office did not respond to multiple requests from the Budget and Legislative Analyst's Office for information about vacant positions or a current organizational chart for the Office of the Mayor.<br><br>The Office of the Mayor has 8.00 FTE 0902 Mayoral Staff XIV in fund 10000. Based on an evaluation of FTE spending during FY 2024-25 and recent hiring, one or more of these positions may be currently vacant. Mayoral Staff in the 0900 series are considered management positions according to the City's occupational categories. According to a June 2024 organizational chart, many of the Office's 0902 Mayoral Staff XIV positions may be Policy Advisors.<br><br>The Budget and Legislative Analyst's Office recommends that the Board of Supervisors request the Office of the Mayor to confirm, by position number, whether any 0902 Mayoral Staff XIV positions are currently vacant, and consider the elimination of a vacant position. |      |           |     |           |    |    | Ongoing savings.        |      |           |     |           |    |    |

| FY 2025-26                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Policy Recommendations |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$521,119 | \$521,119 |
| Non-General Fund             | \$0      | \$0       | \$0       |
| Total                        | \$0      | \$521,119 | \$521,119 |

| FY 2026-27                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Policy Recommendations |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$542,791 | \$542,791 |
| Non-General Fund             | \$0      | \$0       | \$0       |
| Total                        | \$0      | \$542,791 | \$542,791 |

## MYR - Mayor

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                                 | Project  | Balance          |
|-----------------------|------|-----------|-------|-----------|--------------------------------------|----------|------------------|
| 0000354935            | 2019 | 232055    | 10000 | 000001706 | KBM-HOGUE                            | 10001887 | \$7,253          |
| 0000354935            | 2019 | 232055    | 10000 | 000001706 | KBM-HOGUE                            | 10001887 | \$195            |
| 0000354935            | 2019 | 232055    | 10000 | 000001706 | KBM-HOGUE                            | 10001887 | \$526            |
| 0000440838            | 2020 | 232055    | 10000 | 000002036 | EXPRESS OVERNITE                     | 10001887 | \$100            |
| 0000538862            | 2021 | 232055    | 10000 | 000001170 | SAFEWAY INC                          | 10001887 | \$543            |
| 0000555630            | 2021 | 232055    | 10000 | 000001920 | GRM INFORMATION MANAGEMENT SERVIC    | 10001887 | \$659            |
| 0000556607            | 2021 | 232055    | 10000 | 000001218 | RICOH USA INC                        | 10001887 | \$1,086          |
| 0000629078            | 2022 | 232055    | 10000 | 000002233 | CONSTANT CONTACT INC                 | 10001736 | \$214            |
| 0000635755            | 2022 | 232055    | 10000 | 000000997 | TAP PLASTICS INC                     | 10001736 | \$418            |
| 0000671423            | 2022 | 232055    | 10000 | 000000904 | U S PURE WATER CORP                  | 10001887 | \$33             |
| 0000677564            | 2022 | 232055    | 10000 | 000001180 | S F CHRONICLE- DIV OF HEARST COMMCTN | 10001887 | \$40             |
| 0000683824            | 2022 | 232055    | 10000 | 000000904 | U S PURE WATER CORP                  | 10001887 | \$165            |
| 0000699827            | 2023 | 232055    | 10000 | 000001104 | SHRED WORKS                          | 10001887 | \$12             |
| 0000714882            | 2023 | 232055    | 10000 | 000000904 | U S PURE WATER CORP                  | 10001887 | \$175            |
| 0000714882            | 2023 | 232055    | 10000 | 000000904 | U S PURE WATER CORP                  | 10001887 | \$39             |
| 0000757889            | 2023 | 232055    | 10000 | 000001052 | STAPLES BUSINESS ADVANTAGE           | 10001887 | \$1,602          |
| 0000765913            | 2023 | 232055    | 10000 | 000002342 | CANON SOLUTIONS AMERICA INC          | 10001887 | \$169            |
| 0000774551            | 2023 | 232055    | 10000 | 000002495 | AT&T MOBILITY                        | 10001887 | \$100            |
| 0000777592            | 2023 | 232055    | 10000 | 000001052 | STAPLES BUSINESS ADVANTAGE           | 10001887 | \$394            |
| 0000789461            | 2023 | 232055    | 10060 | 000001876 | HOLLAND & KNIGHT LLP                 | 10001888 | \$48,250         |
| 0000768691            | 2023 | 232065    | 10020 | 000005278 | 1130 Filbert LLC                     | 10037117 | \$4,893          |
| 0000774147            | 2023 | 232065    | 10010 | 000001274 | HELUNA HEALTH                        | 10023915 | \$969            |
| 0000774720            | 2023 | 232065    | 10010 | 000001116 | SAN FRANCISCO HOUSING DEVELOPMENT C  | 10031204 | \$545            |
| 0000777667            | 2023 | 232065    | 10010 | 000001495 | MISSION ECONOMIC DEVELOPMENT AGENC   | 10023915 | \$54             |
| 0000770821            | 2023 | 232065    | 10010 | 000001609 | LOWER POLK COMMUNITY BENEFIT DISTRIC | 10023915 | \$58,121         |
| 0000770332            | 2023 | 232065    | 10010 | 000001936 | GOOD SAMARITAN FAMILY RESOURCE CTR   | 10023915 | \$6              |
| <b>Total</b>          |      |           |       |           |                                      |          | <b>\$126,559</b> |

**YEAR ONE: FY 2025-26****Budget Changes**

The Department's \$3,376,765,772 budget for FY 2025-26, as proposed by the Mayor, is \$144,896,544 or 4.5% more than the original FY 2024-25 budget of \$3,231,869,228.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 7,625.59 FTEs, which are 4.98 FTEs more than the 7,620.61 FTEs in the original FY 2024-25 budget. This represents a 0.1% increase in FTEs from the original FY 2024-25 budget.

**Revenue Changes**

The Department's revenues of \$2,587,676,036 in FY 2025-26 are \$185,348,428 or 7.7% more than FY 2024-25 revenues of \$2,402,327,608.

**YEAR TWO: FY 2026-27****Budget Changes**

The Department's \$3,500,182,571 budget for FY 2026-27, as proposed by the Mayor, is \$123,416,799 or 3.7% more than the Mayor's proposed FY 2025-26 budget of \$3,376,765,772.

**Personnel Changes**

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 7,649.99 FTEs, which are 24.40 FTEs more than the 7,625.59 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% increase in FTEs from the Mayor's proposed FY 2025-26 budget.

**Revenue Changes**

The Department's revenues of \$2,650,588,470 in FY 2026-27 are \$62,912,434 or 2.4% more than FY 2025-26 estimated revenues of \$2,587,676,036.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DPH – PUBLIC HEALTH

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

|                             | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Department of Public Health | 2,821,181,991                | 2,997,880,835                | 3,190,092,002                | 3,231,869,228                | 3,376,765,772                  |
| FTE Count                   | 7,358.57                     | 7,739.48                     | 7,720.50                     | 7,620.61                     | 7,625.59                       |

The Department’s budget increased by \$555,583,781 or 19.7% from the adopted budget in FY 2021-22 to the Mayor’s proposed budget in FY 2025-26. The Department’s FTE count increased by 267.02 or 3.6% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$144,896,544. This increase is largely due to inflationary growth in salaries and fringe benefits required under City labor agreements, rising operating costs to sustain service levels, particularly at Zuckerberg San Francisco General, and \$56.3 million in new investments through the Mayor’s *Breaking the Cycle* initiative. The initiative aims to expand and restructure the City’s behavioral health and homelessness response systems by funding additional street outreach teams, treatment and stabilization beds, and outpatient and jail-based services. The proposed FY 2025-26 budget reduces General Fund contributions by approximately \$40.5 million, from \$829.5 million in FY 2024-25 to \$789.1 million. The Department projects revenue growth primarily from Medi-Cal and has also identified \$36.2 million in expenditure savings through fiscal stewardship, the elimination of vacant FTEs, and targeted reductions in administrative contracts, IT spending, and materials and supplies.

The Mayor’s proposed FY 2025-26 budget will not result in any layoffs of DPH staff. It includes a restructuring of approximately 200 positions, primarily through the elimination or substitution of vacancies. About 25 of the affected positions are currently filled, but impacted staff will be transitioned to existing vacancies within the Department.

**FY 2026-27**

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$123,416,799, largely due to inflationary cost growth in salaries and fringe benefits, rising operating costs to sustain service levels, and \$75.2 million in continued investments in the Mayor’s *Breaking the Cycle* initiative for behavioral health and homelessness services.

The proposed FY 2026-27 budget increases General Fund contributions by approximately \$60.5 million, from \$789.1 million in FY 2025-26 to \$849.6 million. The Department projects revenue growth primarily from Medi-Cal and has also identified \$61.6 million in expenditure savings achieved through the continued application of strategies used in FY 2025-26, including fiscal stewardship, elimination of vacant positions, and operational efficiencies. However, the proposed budget also assumes \$17 million in reductions to community-based organization (CBO) contracts that have not yet been identified and will need to be addressed over the next year.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** DPH – PUBLIC HEALTH

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$10,063,292 in FY 2025-26. Of the \$10,063,292 in recommended reductions, \$3,190,793 are ongoing savings and \$6,872,499 are one-time savings. These reductions would still allow an increase of \$134,833,252 or 4.2% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$180,431, for total General Fund savings of \$10,243,723.

Our policy recommendations total \$256,560 in FY 2025-26, all of which are ongoing.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$3,623,764 in FY 2026-27. All of the \$3,623,764 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$119,793,035 or 3.5% in the Department’s FY 2026-27 budget.

Our policy recommendations total \$267,188 in FY 2025-26, all of which are ongoing.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DPH - Public Health**

| Rec #                  | Account Title                           | FY 2025-26  |      |              |              |             |    |    | FY 2026-27              |      |             |             |             |    |    |
|------------------------|---|---|------|--------------|--------------|-------------|----|----|-------------------------|------|-------------|-------------|-------------|----|----|
|                        |   | FTE   |      | Amount       |              | Savings     | GF | 1T | FTE                     |      | Amount      |             | Savings     | GF | 1T |
|                        |   | From  | To   | From         | To           |             |    |    | From                    | To   | From        | To          |             |    |    |
| Fiscal Recommendations |   |   |      |              |              |             |    |    |                         |      |             |             |             |    |    |
| DPH-1                  |   | HAD Public Health Admin   |      |              |              |             |    |    |                         |      |             |             |             |    |    |
|                        | Materials & Supplies-Budget             |   |      | \$195,791    | \$45,000     | \$150,791   | X  |    |                         |      | \$195,791   | \$45,000    | \$150,791   | X  |    |
|                        |   | Reduce budgeted amount for Materials and Supplies. The Department has consistently underspent and carried forward their Materials and Supplies budget within the Public Health Administration Division.   |      |              |              |             |    |    | Ongoing savings.        |      |             |             |             |    |    |
| DPH-2                  | Prof & Specialized Svcs-Bdgt            |   |      | \$2,000,000  | \$1,500,000  | \$500,000   | X  |    |                         |      | \$4,000,000 | \$3,000,000 | \$1,000,000 | X  |    |
|                        |   | Reduce Professional and Specialized Services budget in Health Network Services for a one-time savings, reflecting updated anticipated spending for the HRise program.   |      |              |              |             |    |    | Ongoing savings.        |      |             |             |             |    |    |
| DPH-3                  | 1824_C Principal Administrative Analyst | 0.80  | 0.00 | \$137,772    | \$0          | \$137,772   | X  |    | 1.00                    | 0.00 | \$179,952   | \$0         | \$179,952   | X  |    |
|                        | Mandatory Fringe Benefits               |   |      | \$47,780     | \$0          | \$47,780    | X  |    |                         |      | \$63,496    | \$0         | \$63,496    | X  |    |
|                        |   | Total Savings \$185,552   |      |              |              |             |    |    | Total Savings \$243,448 |      |             |             |             |    |    |
|                        |   | Delete new 0.8 FTE 1824 Principal Administrative Analyst position in the Public Health Administration Division. The department already has sufficient staffing capacity due to existing authorized 1824 FTEs, making this additional position unnecessary.                    |      |              |              |             |    |    | Ongoing savings.        |      |             |             |             |    |    |
| DPH-4                  |   | HBH Behavioral Health   |      |              |              |             |    |    |                         |      |             |             |             |    |    |
|                        | Prof & Specialized Svcs-Bdgt            |   |      | \$3,100,000  | \$1,291,667  | \$1,808,333 | X  | X  |                         |      |             |             |             |    |    |
|                        |   | Reduce Professional and Specialized Services budget within the Behavioral Health Division for a one-time savings, reflecting updated anticipated spending for expanding drop-off capacity through an additional site as part of the Mayor’s Breaking the Cycle initiative.    |      |              |              |             |    |    | One-time savings.       |      |             |             |             |    |    |
| DPH-5                  | Prof & Specialized Svcs-Bdgt            |   |      | \$37,652,140 | \$37,012,140 | \$640,000   | X  | X  |                         |      |             |             |             |    |    |
|                        |   | Reduce Professional and Specialized Services budget within the Behavioral Health Division for a one-time savings, reflecting updated anticipated spending for the expansion of step-down and ongoing recovery beds as part of the Mayor’s Breaking the Cycle initiative.      |      |              |              |             |    |    | One-time savings.       |      |             |             |             |    |    |
| DPH-6                  | Prof & Specialized Svcs-Bdgt            |   |      | \$73,193,655 | \$70,443,655 | \$2,750,000 | X  | X  |                         |      |             |             |             |    |    |
|                        |   | Reduce Professional and Specialized Services budget within the Behavioral Health Division for a one-time savings, reflecting updated anticipated spending for the expansion of Intensive Case Management (ICM) services as part of the Mayor’s Breaking the Cycle initiative. |      |              |              |             |    |    | One-time savings.       |      |             |             |             |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DPH - Public Health**

| Rec # | Account Title                                  | FY 2025-26  |      |             |             |           |    |    | FY 2026-27             |      |             |           |           |    |    |
|-------|--|---|------|-------------|-------------|-----------|----|----|------------------------|------|-------------|-----------|-----------|----|----|
|       |  | FTE   |      | Amount      |             |           |    |    | FTE                    |      | Amount      |           |           |    |    |
|       |  | From  | To   | From        | To          | Savings   | GF | 1T | From                   | To   | From        | To        | Savings   | GF | 1T |
| DPH-7 | Prof & Specialized Svcs-Bdgt                   |   |      | \$2,000,000 | \$1,166,667 | \$833,333 | X  | X  |                        |      |             |           |           |    |    |
|       |  | Reduce Professional and Specialized Services budget within the Behavioral Health Division for a one-time savings, reflecting updated anticipated spending for the expansion of Behavioral Health Access Line (BHAL) operations and 5130 Psychiatric Emergency Services (PES) as part of the Mayor’s Breaking the Cycle initiative.  |      |             |             |           |    |    | One-time savings.      |      |             |           |           |    |    |
| DPH-8 | Rents-Leases-Bldgs&Struct-Bdgt                 |   |      | \$1,259,314 | \$784,013   | \$475,301 | X  |    |                        |      | \$1,443,459 | \$807,533 | \$635,926 | X  |    |
|       |  | Reduce Rents, Leases, Buildings, and Structure budget in the Behavioral Health Division to reflect historical spending. Adequate justification for the increase in this line was not provided.  |      |             |             |           |    |    | Ongoing savings.       |      |             |           |           |    |    |
| DPH-9 | 2242_C Senior Psychiatric Physician Specialist | 0.05  | 0.00 | \$22,346    | \$0         | \$22,346  | X  |    | 0.05                   | 0.00 | \$23,308    | \$0       | \$23,308  | X  |    |
|       | Mandatory Fringe Benefits                      |   |      | \$6,118     | \$0         | \$6,118   | X  |    |                        |      | \$6,439     | \$0       | \$6,439   | X  |    |
|       |  | Total Savings \$28,464  |      |             |             |           |    |    | Total Savings \$29,747 |      |             |           |           |    |    |
|       |  | Delete 0.05 FTE 2242 Senior Psychiatric Physician position due to inadequate justification. This position has been vacant since 2014 and has not been identified as necessary for current or future operational needs. Given the long-term vacancy and lack of programmatic impact, the position should be removed from the budget. |      |             |             |           |    |    | Ongoing savings.       |      |             |           |           |    |    |



**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DPH - Public Health**

| Rec #  | Account Title               | FY 2025-26   |      |               |               |           |    |    | FY 2026-27              |      |               |               |           |    |    |
|--------|-----------------------------|--|------|---------------|---------------|-----------|----|----|-------------------------|------|---------------|---------------|-----------|----|----|
|        |                             | FTE  |      | Amount        |               | Savings   | GF | 1T | FTE                     |      | Amount        |               | Savings   | GF | 1T |
|        |                             | From   | To   | From          | To            |           |    |    | From                    | To   | From          | To            |           |    |    |
| DPH-10 | 0931_C Manager III          | 0.80   | 0.00 | \$159,849     | \$0           | \$159,849 | X  |    | 1.00                    | 0.00 | \$208,789     | \$0           | \$208,789 | X  |    |
|        | Mandatory Fringe Benefits   |  |      | \$57,797      | \$0           | \$57,797  | X  |    |                         |      | \$75,749      | \$0           | \$75,749  | X  |    |
|        |                             | Total Savings \$217,646  |      |               |               |           |    |    | Total Savings \$284,538 |      |               |               |           |    |    |
|        |                             | Delete new 0.80 FTE 0931 Manager III position due to inadequate justification. In the proposed FY 2025-26 budget, there are 44.80 0931 Manager III FTEs department wide, a 5.01 FTE increase from the original FY 2024-25 budget.<br><br>As of May 30, 2025, there are 40.00 authorized 0931 Manager III positions department-wide, with 3.56 FTEs budgeted for attrition and 7.06 FTEs currently vacant. Given the existing vacancy and attrition levels within this classification, the additional position is not necessary at this time and is recommended for deletion. |      |               |               |           |    |    | Ongoing savings.        |      |               |               |           |    |    |
| DPH-11 | 2586_C Health Worker II     | 1.00   | 0.00 | \$90,193      | \$0           | \$90,193  | X  |    | 1.00                    | 0.00 | \$93,609      | \$0           | \$93,609  | X  |    |
|        | Mandatory Fringe Benefits   |  |      | \$40,903      | \$0           | \$40,903  | X  |    |                         |      | \$42,699      | \$0           | \$42,699  | X  |    |
|        |                             | Total Savings \$131,096  |      |               |               |           |    |    | Total Savings \$136,308 |      |               |               |           |    |    |
|        |                             | Delete 1.00 FTE 2586 Health Worker II position to reflect actual need. This position has been vacant since 2016 and has not been identified as necessary for current or future operational needs. Given the long-term vacancy and lack of programmatic impact, the position should be removed from the budget.   |      |               |               |           |    |    | Ongoing savings.        |      |               |               |           |    |    |
| DPH-12 | Attrition Savings           |  |      | (\$1,468,754) | (\$1,685,359) | \$216,605 | X  |    |                         |      | (\$1,515,163) | (\$1,741,097) | \$225,934 | X  |    |
|        | Mandatory Fringe Benefits   |  |      | (\$587,854)   | (\$654,612)   | \$66,758  | X  |    |                         |      | (\$624,182)   | (\$694,302)   | \$70,120  | X  |    |
|        |                             | Total Savings \$283,363  |      |               |               |           |    |    | Total Savings \$296,054 |      |               |               |           |    |    |
|        |                             | Increase attrition savings in the Behavioral Health Division to reflect anticipated salary savings from newly added positions and existing vacancies. Projected staffing levels and hiring timelines suggest higher than previously estimated attrition savings.   |      |               |               |           |    |    | Ongoing savings.        |      |               |               |           |    |    |
| DPH-13 |                             | <b>HJH Jail Health</b>   |      |               |               |           |    |    |                         |      |               |               |           |    |    |
|        | Materials & Supplies-Budget |  |      | \$420,000     | \$0           | \$420,000 | X  | X  |                         |      |               |               |           |    |    |
|        |                             | Reduce Materials and Supplies budget in Jail Health Services for a one-time savings, as this funding was a one-time budget allocation that the department reports it can manage without in the upcoming fiscal year.   |      |               |               |           |    |    | One-time savings.       |      |               |               |           |    |    |

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DPH - Public Health**

| Rec #  | Account Title                | FY 2025-26  |      |             |           |           |    |    | FY 2026-27              |      |           |     |           |    |    |
|--------|------------------------------|---|------|-------------|-----------|-----------|----|----|-------------------------|------|-----------|-----|-----------|----|----|
|        |                              | FTE   |      | Amount      |           | Savings   | GF | 1T | FTE                     |      | Amount    |     | Savings   | GF | 1T |
|        |                              | From  | To   | From        | To        |           |    |    | From                    | To   | From      | To  |           |    |    |
| DPH-14 | HNS Health Network Services  |   |      |             |           |           |    |    |                         |      |           |     |           |    |    |
|        | Prof & Specialized Svcs-Bdgt |   |      | \$1,262,500 | \$841,667 | \$420,833 | X  | X  |                         |      |           |     |           |    |    |
|        |                              | Reduce Professional and Specialized Services budget in Health Network Services for a one-time savings, reflecting updated anticipated spending for the RESTORE contract as part of the Mayor’s Breaking the Cycle initiative.   |      |             |           |           |    |    | One-time savings.       |      |           |     |           |    |    |
| DPH-15 | Equipment Purchase-Budget    |   |      | \$45,031    | \$0       | \$45,031  | X  |    |                         |      |           |     |           |    |    |
|        | Equipment Purchase-Budget    |   |      | \$45,031    | \$0       | \$45,031  | X  |    |                         |      |           |     |           |    |    |
|        |                              | Total Savings \$90,062  |      |             |           |           |    |    |                         |      |           |     |           |    |    |
| DPH-16 |                              | Deny the purchase of two new battery electric SUVs proposed for the expansion of Shelter Health Teams and the RESTORE program due to inadequate justification. While the department has justified the need for vehicle use to support client transportation and staff mobility, the FY 2025-26 proposed budget includes four entirely new vehicles in addition to two replacements for this initiative.   |      |             |           |           |    |    | One-time savings.       |      |           |     |           |    |    |
|        | 2586_C Health Worker II      | 0.80  | 0.00 | \$71,667    | \$0       | \$71,667  | X  |    | 1.00                    | 0.00 | \$93,609  | \$0 | \$93,609  | X  |    |
|        | Mandatory Fringe Benefits    |   |      | \$32,170    | \$0       | \$32,170  | X  |    |                         |      | \$43,138  | \$0 | \$43,138  | X  |    |
| DPH-17 | 2586_C Health Worker II      | 0.80  | 0.00 | \$71,667    | \$0       | \$71,667  | X  |    | 1.00                    | 0.00 | \$93,609  | \$0 | \$93,609  | X  |    |
|        | Mandatory Fringe Benefits    |   |      | \$32,170    | \$0       | \$32,170  | X  |    |                         |      | \$43,138  | \$0 | \$43,138  | X  |    |
|        |                              | Total Savings \$207,674   |      |             |           |           |    |    | Total Savings \$273,494 |      |           |     |           |    |    |
| DPH-18 |                              | Delete 1.60 new FTE 2586 Health Worker II positions due to inadequate justification. Although the proposed FY 2025-26 budget reflects a net decrease of 4.37 FTEs in this classification from the original FY 2024-25 budget, it still includes 11.20 new 2586 Health Worker II FTEs, all within the Health Network Services Division. As of May 30, 2025, the department has 191.48 authorized positions in this classification, with 27.14 FTEs budgeted for attrition and 19.41 FTEs currently vacant. |      |             |           |           |    |    | Ongoing savings.        |      |           |     |           |    |    |
|        | 2587_C Health Worker III     | 0.80  | 0.00 | \$78,401    | \$0       | \$78,401  | X  |    | 1.00                    | 0.00 | \$102,405 | \$0 | \$102,405 | X  |    |
|        | Mandatory Fringe Benefits    |   |      | \$33,759    | \$0       | \$33,759  | X  |    |                         |      | \$45,200  | \$0 | \$45,200  | X  |    |
| DPH-19 |                              | Total Savings \$112,160   |      |             |           |           |    |    | Total Savings \$147,605 |      |           |     |           |    |    |
|        |                              | Delete 0.80 new FTE 2587 Health Worker III positions due to inadequate justification. The proposed FY 2025–26 budget includes a total of 215.95 FTEs in this classification, an increase of 2.61 FTEs from the current FY 2024–25 budget. Overall, the department is proposing 5.80 new Health Worker III FTEs in FY 2025–26.   |      |             |           |           |    |    | Ongoing savings.        |      |           |     |           |    |    |

GF = General Fund  
1T = One Time

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**DPH - Public Health**

| Rec #  | Account Title                | FY 2025-26  |      |             |             |           |    |    | FY 2026-27              |      |           |     |           |    |    |
|--------|------------------------------|---|------|-------------|-------------|-----------|----|----|-------------------------|------|-----------|-----|-----------|----|----|
|        |                              | FTE   |      | Amount      |             |           |    |    | FTE                     |      | Amount    |     |           |    |    |
|        |                              | From  | To   | From        | To          | Savings   | GF | 1T | From                    | To   | From      | To  | Savings   | GF | 1T |
| DPH-18 | 2110_C Medical Records Clerk | 1.00  | 0.00 | \$93,759    | \$0         | \$93,759  | X  |    | 1.00                    | 0.00 | \$97,310  | \$0 | \$97,310  | X  |    |
|        | Mandatory Fringe Benefits    |   |      | \$41,744    | \$0         | \$41,744  | X  |    |                         |      | \$44,005  | \$0 | \$44,005  | X  |    |
|        |                              | Total Savings \$135,503   |      |             |             |           |    |    | Total Savings \$141,315 |      |           |     |           |    |    |
|        |                              | Delete 1.00 vacant FTE 2110 Medical Records Clerk to reflect that the position is no longer needed. The role is currently unfilled, and the department has not identified an ongoing need for this position.  |      |             |             |           |    |    | Ongoing savings.        |      |           |     |           |    |    |
| DPH-19 | Attrition Savings            |   |      | (\$440,290) | (\$726,013) | \$285,723 | X  |    |                         |      |           |     |           |    |    |
|        | Mandatory Fringe Benefits    |   |      | (\$176,097) | (\$290,374) | \$114,277 | X  |    |                         |      |           |     |           |    |    |
|        |                              | Total Savings \$400,000   |      |             |             |           |    |    | Total Savings           |      |           |     |           |    |    |
|        |                              | Increase attrition savings in Health Network Services to reflect anticipated salary savings from newly added positions and existing vacancies. Projected staffing levels and hiring timelines suggest higher than previously estimated attrition savings. |      |             |             |           |    |    | One-time savings.       |      |           |     |           |    |    |
| DPH-20 |                              | HGH Zuckerberg SF General   |      |             |             |           |    |    |                         |      |           |     |           |    |    |
|        | 0931_C Manager III           | 1.00  | 0.00 | \$201,169   | \$0         | \$201,169 | X  |    | 1.00                    | 0.00 | \$208,789 | \$0 | \$208,789 | X  |    |
|        | Mandatory Fringe Benefits    |   |      | \$72,012    | \$0         | \$72,012  | X  |    |                         |      | \$75,749  | \$0 | \$75,749  | X  |    |
|        |                              | Total Savings \$273,181   |      |             |             |           |    |    | Total Savings \$284,538 |      |           |     |           |    |    |
|        |                              | Delete 1.00 vacant FTE 0931 Manager III to reflect that the position is no longer needed. The role is currently unfilled, and the department has not identified an ongoing need for this position.  |      |             |             |           |    |    | Ongoing savings.        |      |           |     |           |    |    |

| FY 2025-26                   |                    |                    |                     |
|------------------------------|--------------------|--------------------|---------------------|
| Total Recommended Reductions |                    |                    |                     |
|                              | One-Time           | Ongoing            | Total               |
| General Fund                 | \$6,872,499        | \$3,190,793        | \$10,063,292        |
| Non-General Fund             | \$0                | \$0                | \$0                 |
| <b>Total</b>                 | <b>\$6,872,499</b> | <b>\$3,190,793</b> | <b>\$10,063,292</b> |

| FY 2026-27                   |            |                    |                    |
|------------------------------|------------|--------------------|--------------------|
| Total Recommended Reductions |            |                    |                    |
|                              | One-Time   | Ongoing            | Total              |
| General Fund                 | \$0        | \$3,623,764        | \$3,623,764        |
| Non-General Fund             | \$0        | \$0                | \$0                |
| <b>Total</b>                 | <b>\$0</b> | <b>\$3,623,764</b> | <b>\$3,623,764</b> |

Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget

DPH - Public Health

| Rec # | Account Title | FY 2025-26 |    |        |    |         |  |    | FY 2026-27 |      |    |        |    |         |  |
|-------|---------------|------------|----|--------|----|---------|--|----|------------|------|----|--------|----|---------|--|
|       |               | FTE        |    | Amount |    |         |  | GF | 1T         | FTE  |    | Amount |    |         |  |
|       |               | From       | To | From   | To | Savings |  |    |            | From | To | From   | To | Savings |  |

Policy Recommendations

| DPH-21 | HNS Health Network Services/HHB Behavioral Health |   |      |          |     |          |                         |  |  |                  |      |          |     |          |   |
|--------|---|---|------|----------|-----|----------|-------------------------|--|--|------------------|------|----------|-----|----------|---|
|        | 0923 Manager II                                   | 0.50  | 0.00 | \$93,276 | \$0 | \$93,276 | X                       |  |  | 0.50             | 0.00 | \$96,809 | \$0 | \$96,809 | X |
|        | Mandatory Fringe Benefits                         |   |      | \$35,004 | \$0 | \$35,004 | X                       |  |  |                  |      | \$36,785 | \$0 | \$36,785 | X |
|        | 0923 Manager II                                   | 0.50  | 0.00 | \$93,276 | \$0 | \$93,276 |                         |  |  | 0.50             | 0.00 | \$96,809 | \$0 | \$96,809 |   |
|        | Mandatory Fringe Benefits                         |   |      | \$35,004 | \$0 | \$35,004 |                         |  |  |                  |      | \$36,785 | \$0 | \$36,785 |   |
|        |   | Total Savings \$128,280   |      |          |     |          | Total Savings \$133,594 |  |  |                  |      |          |     |          |   |
|        |   | The Board may wish to request additional information on the ongoing role and funding rationale for Position 01120255, a 0923 Manager II. The position currently serves as a policy liaison between DPH, the Department of Homelessness and Supportive Housing (HSH), the Human Services Agency (HSA), and the Mayor's Office, under the title "Assistant Chief of Health, Homelessness, and Family Services." The position is split evenly between the Health Network Services and Behavioral Health divisions, and is funded 0.50 FTE by the General Fund and 0.50 FTE by Special Revenue Community Health grants. Given its role in advancing Mayoral initiatives and interdepartmental coordination, the Board could consider whether this function should be more formally structured or funded through centralized citywide resources. |      |          |     |          |                         |  |  | Ongoing savings. |      |          |     |          |   |

| FY 2025-26                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Policy Recommendations |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$128,280 | \$128,280 |
| Non-General Fund             | \$0      | \$128,280 | \$128,280 |
| Total                        | \$0      | \$256,560 | \$256,560 |

| FY 2026-27                   |          |           |           |
|------------------------------|----------|-----------|-----------|
| Total Policy Recommendations |          |           |           |
|                              | One-Time | Ongoing   | Total     |
| General Fund                 | \$0      | \$133,594 | \$133,594 |
| Non-General Fund             | \$0      | \$133,594 | \$133,594 |
| Total                        | \$0      | \$267,188 | \$267,188 |

DPH - Public Health

| Purchase Order Number | Year | Dept Code | Fund  | Supplier  | Name                               | Project  | Balance          |
|-----------------------|------|-----------|-------|-----------|------------------------------------|----------|------------------|
| 0000742207            | 2023 | 251715    | 21490 | 000001888 | HENRY SCHEIN INC                   | 10001950 | \$38,989         |
| 0000742198            | 2023 | 251715    | 21490 | 000001085 | SMITH & NEPHEW INC                 | 10001950 | \$29,765         |
| 0000742375            | 2023 | 251832    | 21490 | 000004817 | Fanta Deluxe Cleaners              | 10001952 | \$24,850         |
| 0000734497            | 2023 | 251851    | 21490 | 000001747 | JOHNSON CONTROLS INC               | 10001952 | \$24,117         |
| 0000742203            | 2023 | 251715    | 21490 | 000001180 | S F DENTAL SUPPLY LLC              | 10001950 | \$22,288         |
| 0000734497            | 2023 | 251851    | 21490 | 000001747 | JOHNSON CONTROLS INC               | 10001952 | \$18,720         |
| 0000736801            | 2023 | 251703    | 21490 | 000001396 | OFR GROUP                          | 10001949 | \$10,986         |
| 0000742353            | 2023 | 251840    | 21490 | 000002576 | ALLIED UNIVERSAL SECURITY SERVICES | 10039070 | \$10,716         |
| <b>Total</b>          |      |           |       |           |                                    |          | <b>\$180,431</b> |

**YEAR ONE: FY 2025-26**Budget Changes

The Department's \$26,083,262 budget for FY 2025-26, as proposed by the Mayor, is \$2,471,329 or 10.5% more than the original FY 2024-25 budget of \$23,611,933.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 92.97 FTEs, which are 0.05 FTEs more than the 92.92 FTEs in the original FY 2024-25 budget. This represents a 0.1% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$710,146 in FY 2025-26 are \$244,000 or 25.6% less than FY 2024-25 revenues of \$954,146.

**YEAR TWO: FY 2026-27**Budget Changes

The Department's \$24,779,222 budget for FY 2026-27, as proposed by the Mayor, is \$1,304,040 or 5.0% less than the Mayor's proposed FY 2025-26 budget of \$ 26,083,262.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 92.66 FTEs, which are 0.31 FTEs less than the 92.97 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$710,146 in FY 2026-27 are equal to the FY 2025-26 estimated revenues.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:** BOS – BOARD OF SUPERVISORS

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

|                      | <b>FY 2021-22<br/>Budget</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2023-24<br/>Budget</b> | <b>FY 2024-25<br/>Budget</b> | <b>FY 2025-26<br/>Proposed</b> |
|----------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| Board of Supervisors | 20,578,606                   | 22,114,476                   | 23,606,605                   | 23,611,933                   | 26,083,262                     |
| FTE Count            | 86.70                        | 90.54                        | 92.05                        | 92.92                        | 92.97                          |

The Department's budget increased by \$5,504,656 or 26.7% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 6.27 or 7.2% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

**FY 2025-26**

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$2,471,329 largely due to a one-time technology increase for Phase 2 of the new Legislative Management System as well as cost of living adjustments to salaries and associated increases to mandatory fringe benefits.

The Mayor's proposed FY 2025-26 budget does not include any layoffs for the Board of Supervisors.

**FY 2026-27**

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$1,304,040 largely due to the expiration of one-time funds for Phase 2 of the new Legislative Management System.

The Mayor's proposed FY 2026-27 budget does not include any layoffs for the Board of Supervisors.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2025-26 AND FY 2026-27**

**DEPARTMENT:**

**BOS – BOARD OF SUPERVISORS**

**RECOMMENDATIONS**

**YEAR ONE: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$10,000 in FY 2025-26. All of the \$10,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$2,461,329 or 10.4% in the Department’s FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$3,924, for total General Fund savings of \$13,924.

**YEAR TWO: FY 2026-27**

The Budget and Legislative Analyst’s does not have recommended reductions to the Department’s budget for FY 2026-27.



**Recommendations of the Budget and Legislative Analyst**  
**For Amendment of Budget Items in the FY 2025-26 and FY 2026-27 Two-Year Budget**

**BOS - Board of Supervisors**

| Rec # | Account Title | FY 2025-26 |    |        |    |         |    |    | FY 2026-27 |    |        |    |         |    |    |
|-------|---------------|------------|----|--------|----|---------|----|----|------------|----|--------|----|---------|----|----|
|       |               | FTE        |    | Amount |    |         |    |    | FTE        |    | Amount |    |         |    |    |
|       |               | From       | To | From   | To | Savings | GF | 1T | From       | To | From   | To | Savings | GF | 1T |

**Fiscal Recommendations**

|       |                             |   |  |           |           |          |   |   |                  |  |           |           |     |  |  |
|-------|-----------------------------|---|--|-----------|-----------|----------|---|---|------------------|--|-----------|-----------|-----|--|--|
| BOS-1 |                             | <b>BOS Clerk of the Board</b>   |  |           |           |          |   |   |                  |  |           |           |     |  |  |
|       | Other Current Expenses-Bdgt |   |  | \$110,504 | \$100,504 | \$10,000 | X | X |                  |  | \$110,504 | \$110,504 | \$0 |  |  |
|       |                             | Reduce amount budgeted for Other Current Expenses to reflect actual need in FY 2025-26. |  |           |           |          |   |   | One-time savings |  |           |           |     |  |  |

| FY 2025-26                   |          |         |          |
|------------------------------|----------|---------|----------|
| 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 2026-27                   |          |         |       |
|------------------------------|----------|---------|-------|
| Total Recommended Reductions |          |         |       |
|                              | One-Time | Ongoing | Total |
| General Fund                 | \$0      | \$0     | \$0   |
| Non-General Fund             | \$0      | \$0     | \$0   |
| Total                        | \$0      | \$0     | \$0   |

**BOS- Board of Supervisors**

| <b>Purchase<br/>Order<br/>Number</b> | <b>Year</b> | <b>Dept Code</b> | <b>Fund</b> | <b>Supplier</b> | <b>Name</b> | <b>Project</b> | <b>Balance</b> |
|--------------------------------------|-------------|------------------|-------------|-----------------|-------------|----------------|----------------|
| 0000749150                           | 2023        | 229018           | 10000       | 000000800       | XTECH       | 10003454       | \$1,753        |
| 0000790218                           | 2023        | 229018           | 10000       | 000000800       | XTECH       | 10003454       | \$2,170        |
| <b>Total</b>                         |             |                  |             |                 |             |                | <b>\$3,924</b> |



June 18, 2025

## Department of Technology – Response to BLA Recommendations

### Deputy Director Policy Decisions

DT has become a flatter organization over time. In 2020, our staff-to-management ratio was 13:1. By 2026, it grew to 17:1—reflecting leaner leadership even as responsibilities have expanded. Removing director roles would further stretch limited oversight capacity.

### Retaining Enterprise Applications Director Position (BLA Recommendation TIS-12, page 53)

- Vacant since Q1 2025; recruitment underway
- Leads 26 staff with no other senior-level manager in place
- Supports public safety, health, transportation, and administrative departments
- Oversees critical platforms: IT service management, data analytics, GIS, development tools
- Manages JUSTIS, the justice data-sharing system used by law enforcement and courts
- Key to delivering new citywide initiatives: Street Crisis Tech and PermitSF
- Risk: Lack of leadership causes fragmentation, delays, and service disruption

### Retaining Network Services Director Position (BLA Recommendation TIS-13, page 53)

- Vacant since June 2024; currently covered by CISO
- Function count of 24 staff and 1 Manager performing four Network subservices
- Supports 45+ departments via citywide network infrastructure
- Expanding internet access to 20,000+ housing units and public spaces
- Required for secure, 24/7 operations—public safety, emergency response, and digital equity
- Current dual role is unsustainable; leadership gap hinders performance and planning
- Risk: Outages, delayed response to cyber threats, weakened support for vulnerable users

Retaining both roles ensures continuity, service reliability, and responsible management of Citywide tech infrastructure.

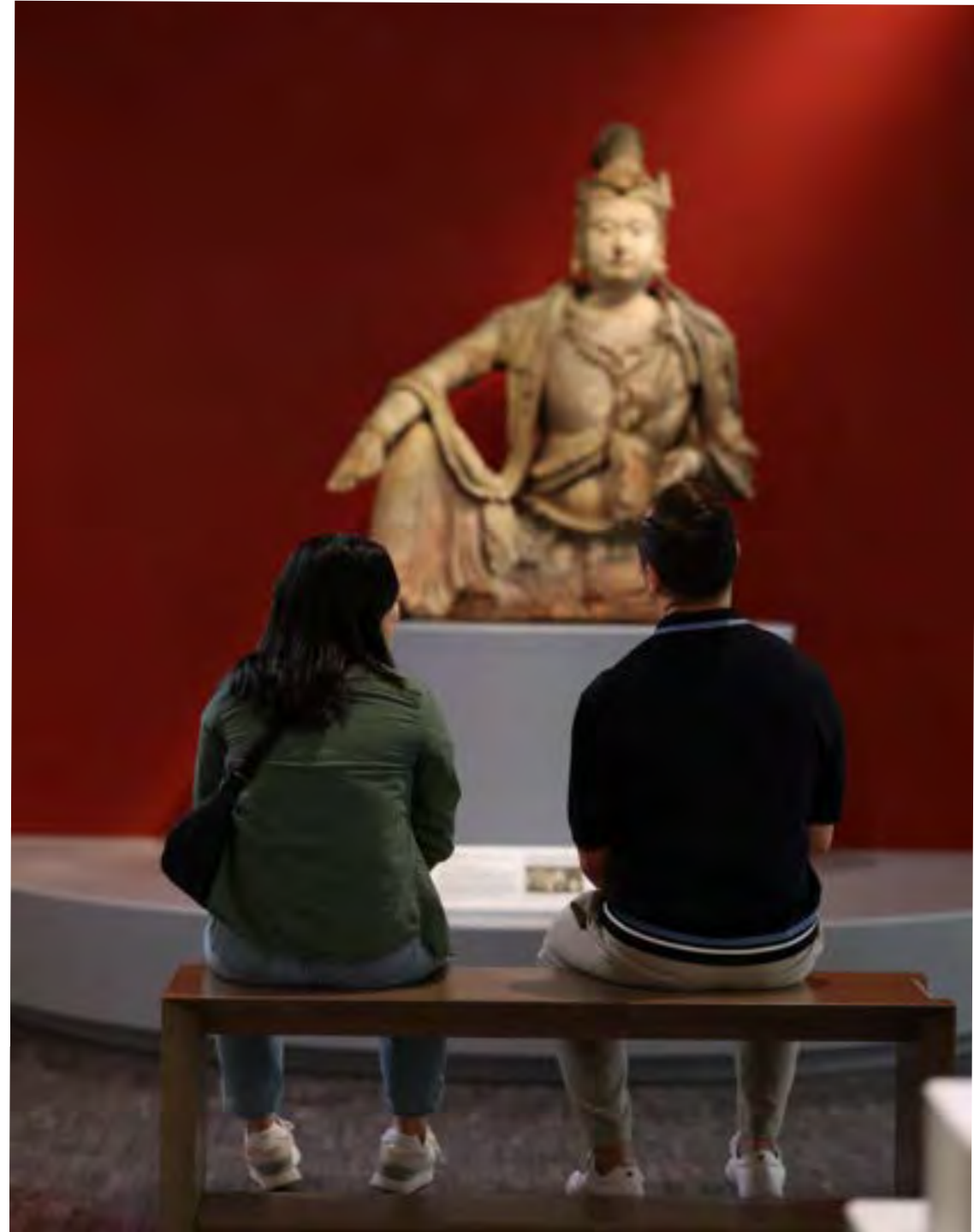
### DT Strategic Outlook - Work Order Realignment (BLA Recommendation TIS-14, page 54)

- DT recommends retaining the current billing structure for Digital Services at this time
- The costs are technology-related and align logically with DT's broader rate model and cost distribution; duplicating this framework within ADM would introduce unnecessary complexity for a small set of services
- Civil Grand Jury (Recommendation 2.1): Calls for a review of how technology is structured; DT is working with the Mayor's Office, City Administrator, and Controller in FY25–26 to assess long-term technology service alignment
- Premature adjustments may conflict with upcoming conversations and require costly reversals
- DT recommends revisiting this in the FY26–27 budget process, aligned with the City's response to the Civil Grand Jury report

This approach supports financial efficiency, structural clarity, and coordinated long-term planning.

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

# Asian Art Museum



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

## San Francisco Recreation & Parks

*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*



**BOARD OF SUPERVISORS  
BUDGET & APPROPRIATIONS COMMITTEE**

June 20, 2025





June 18, 2025

# San Francisco Public Works FY26 & FY27 Budget

Carla Short  
Director



# Rec 7-10 – Construction Management Equipment Reductions

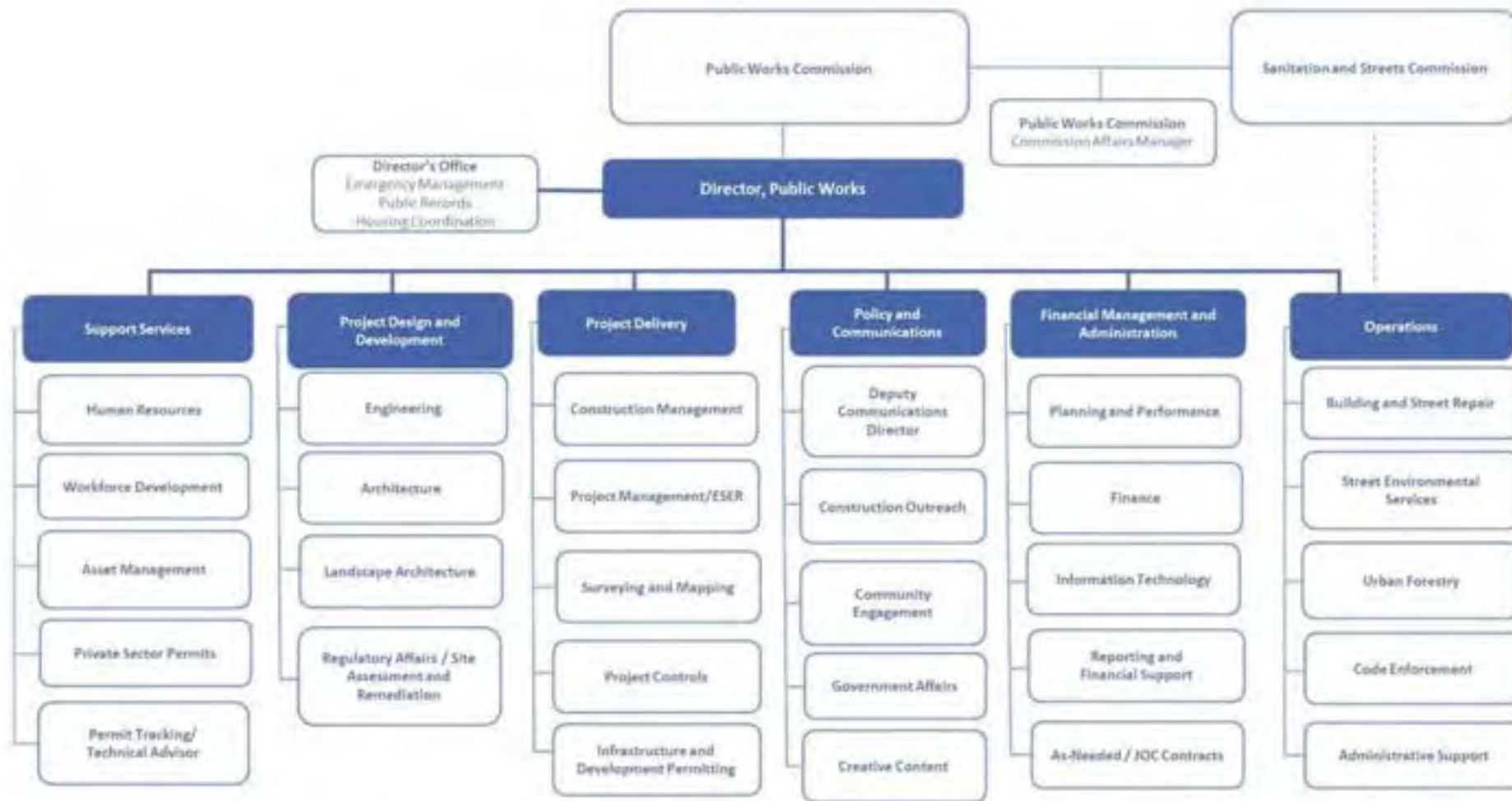


- **Electric Vehicle Mandates:** State and City laws
- **Vehicle Average Age:** 16.9 years, among the highest in the City fleet
- **Maintenance/Repairs:** In the shop an avg. 7-15 days or longer when parts are no longer available
- **Lack today's safety features:** Front/rear head and side airbags, backup and side cameras, collision avoidance, pedestrian alerts, blind spot indicators, etc.
- Will impact capital project delivery
- Minimal General Fund savings

| Make/Model  | Rec # | Orig Cost | Maint thru FY19 | Maint FY20 | Maint FY21 | Maint FY22 | Maint FY23 | Maint FY24 | MAINT Total |
|-------------|-------|-----------|-----------------|------------|------------|------------|------------|------------|-------------|
| 2006 Pickup | 7     | \$25,020  | \$20,443        |            | \$475      | \$483      | \$2,009    | \$1,295    | \$24,705    |
| 2006 Pickup | 8     | \$25,020  | \$18,095        |            | \$1,442    | \$2,785    | \$1,194    | \$3,577    | \$27,093    |
| 2004 Sedan  | 9     | \$21,369  | \$14,981        |            | \$1,363    | \$1,743    | \$8,269    | \$1,092    | \$27,448    |
| 2004 Sedan  | 10    | \$23,359  | \$9,683         | \$400      | \$7,601    | \$984      | \$1,311    | \$8,331    | \$28,310    |



# Organizational Chart



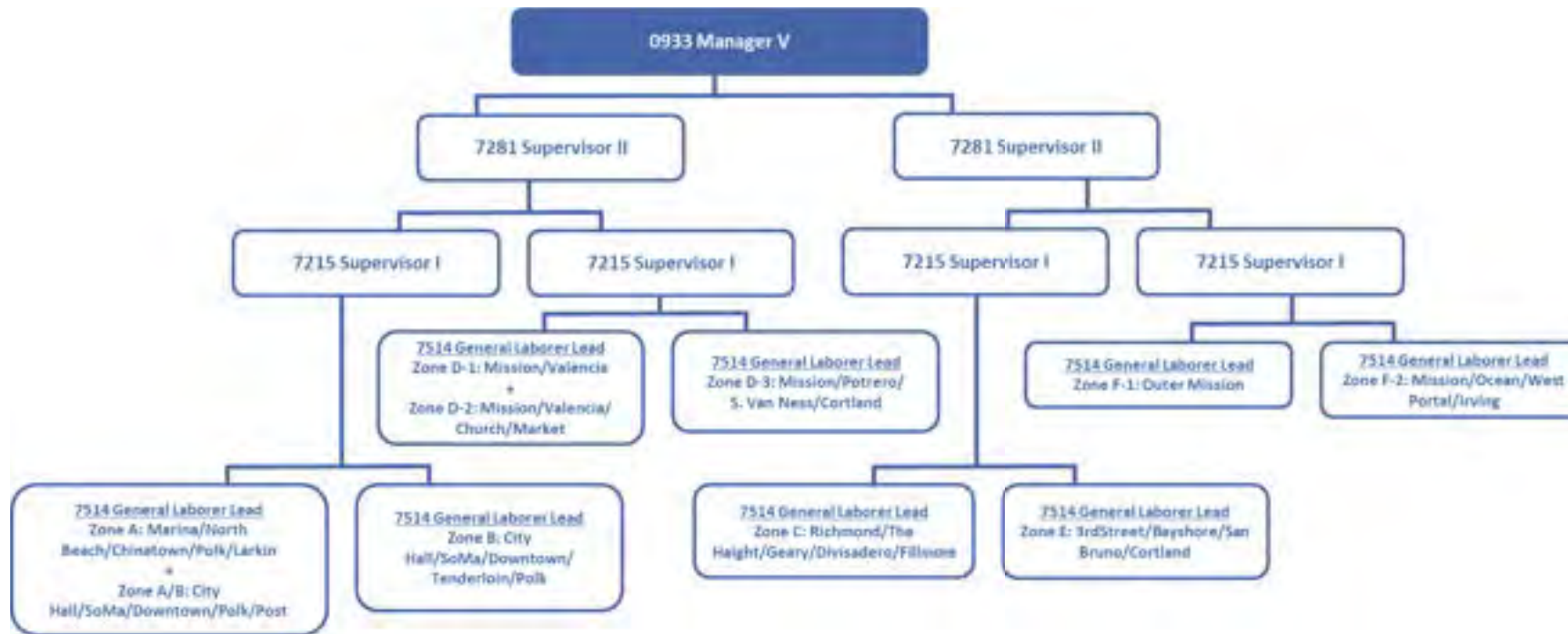
## Key Points:

- **Reorg in Dec 2024**
  - Identified efficiencies
  - Improved supervision and service delivery
- **4.7% of positions are managers**
  - One of the lowest percentages in the City
- **Deleted/Layoffs**
  - Manager VII (0942)
  - Manager III (0931)

**Note:** Department reorganization effective December 7, 2024.

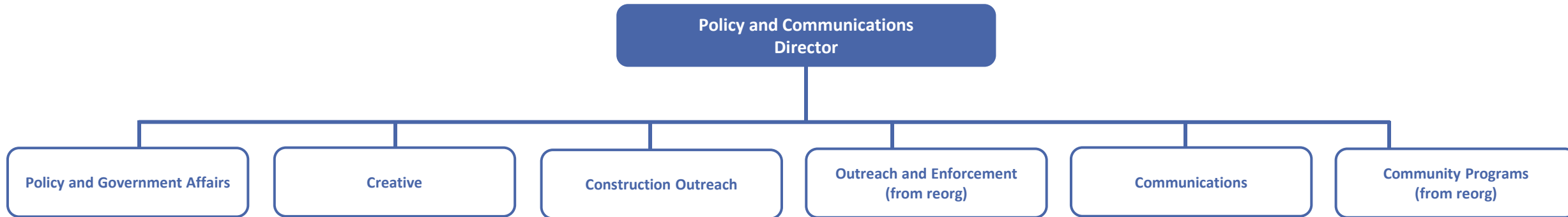


# Rec 11 – 0933 Commercial Corridors Cleaning Manager



- Position oversees the citywide Corridors Cleaning Program
- Program currently employs 170+ Public Service Aides (9916s)
- High-visibility workforce that provides increased street cleaning, 7 days a week
- Cleaning on 700 of the most-traveled blocks in San Francisco's neighborhood commercial corridors
- Serves as an important pathway to the Laborer Apprenticeship Program for entry-level workers who have faced barriers to employment

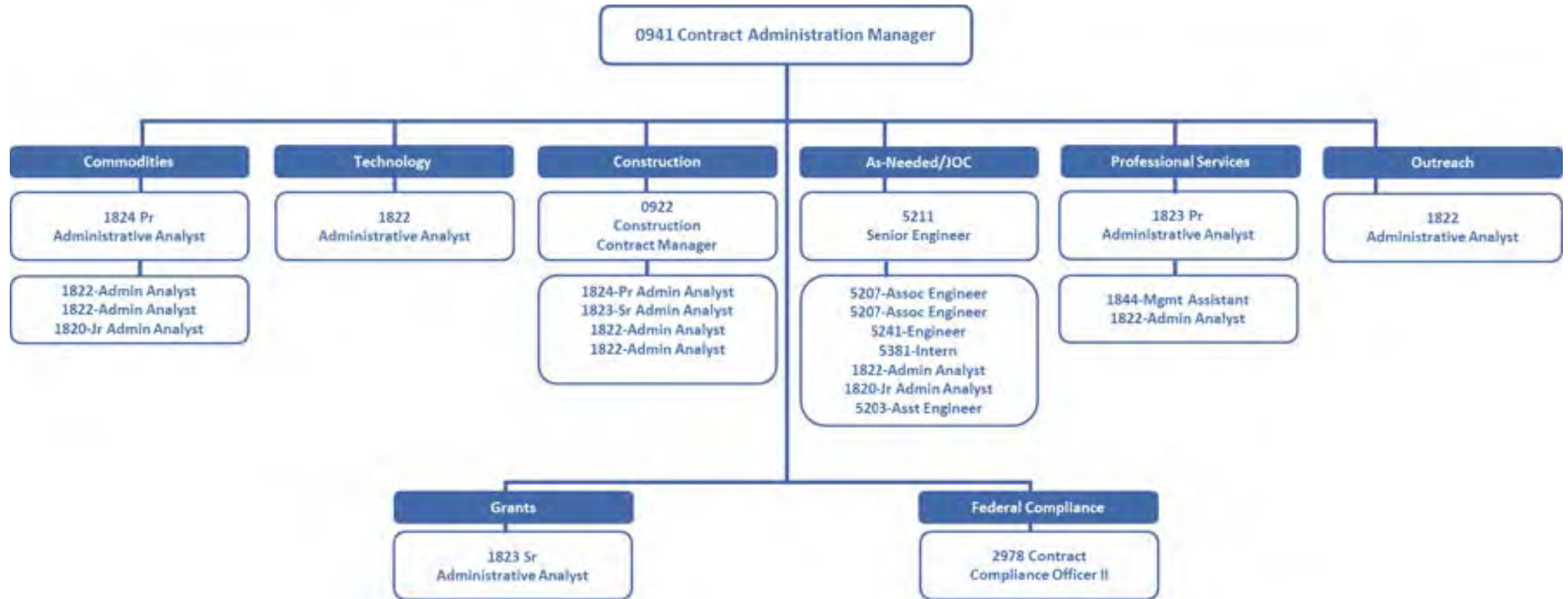
# Rec 12 – 0941 Policy and Communications Director



**Total:** Supervises 34 full-time staff

- Position is part of Public Works Executive Team
- Expanded span of control due to reorganization, doubling the team's size and scope, without hiring new staff, to better align community engagement and communications
- Manages external and internal communications initiatives
- Manages high volume of media inquiries and requests for information
- Manages communication strategies and gov't relations to support organizational needs
- Enforces cleanliness standards through outreach and code enforcement; generates revenue
- Issues citations for illegal dumping, littering and sidewalk obstructions under Health, Police and Public Works codes
- Oversees construction outreach initiative and volunteer programs

# Rec 13 – 0941 Contract Administration Manager



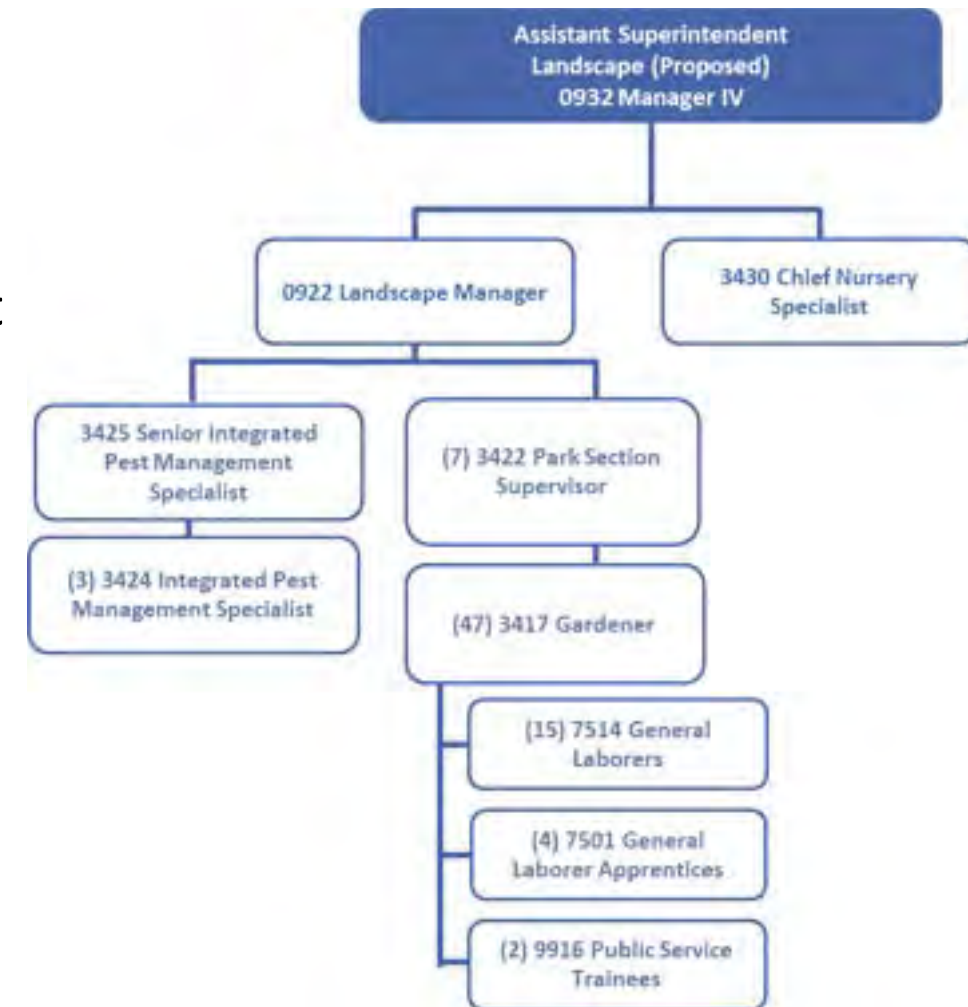
# Rec 13 – 0941 Contract Administration Manager

|              | No. of<br>Construction<br>Contracts | No. of<br>Professional<br>Services<br>Contracts |
|--------------|-------------------------------------|---|
| Public Works | 608                                 | 466   |
| SFPUC        | 304                                 | 537   |
| SFMTA        | 8                                   | 669   |
| Airport      | 157                                 | 378   |

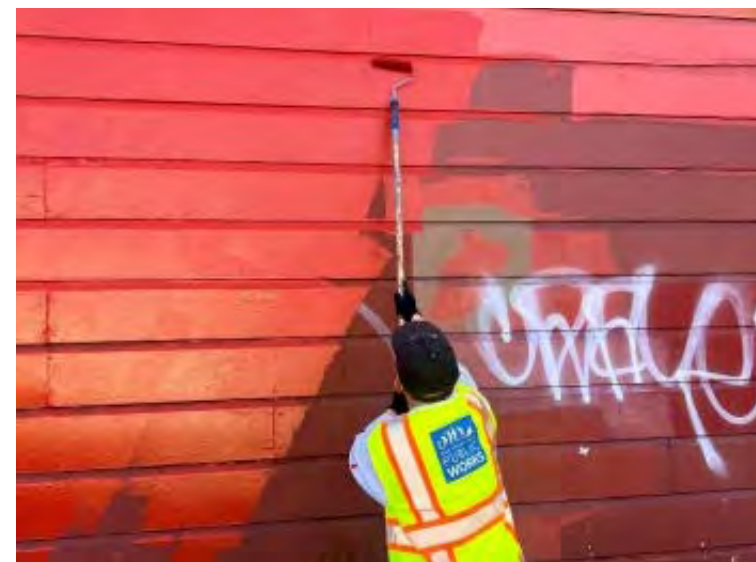
- Manages all contracting and procurement
  - Construction, commodities, professional services, as-needed and grants
- Issues contracts for nearly all City Depts
- Centralized procurement
- Supports time-sensitive bond-funded project delivery
- Supports complex contracting
- Manages and aligns with citywide goals

# Rec 14 – 0932 Asst. Superintendent, Landscaping

- Growth of Landscape crew
  - More than 50+ permanent positions and temporary staff
- Supervising multiple units citywide
  - Gardeners and Integrated Pest Management
- Managing multi-million operating and equipment budget
- Hiring underway
- **New Duties:**
  - Expanded client work; project construction and maintenance
  - Broader Integrated Pest Management oversight
  - Safety program management
  - Expanded night crew operation







# Thank you

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

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

**DANIEL LURIE**

# PROPOSED BUDGET

FISCAL YEARS 2025-2026 & 2026-2027



## MAYOR'S OFFICE OF PUBLIC POLICY AND FINANCE

Joshua Cardenas

Daniel Cawley

Luisa Coy

Jack English

Sophia Kittler

Matthew Puckett

Eliza Pugh

Tabitha Romero-Bothi

Santiago Silva

Tiffany Young

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

# Mayor's Proposed Budget

---

FY 2025-27

June 11, 2025



June 11, 2025

---



**Treasurer & Tax Collector**  
CITY AND COUNTY OF SAN FRANCISCO

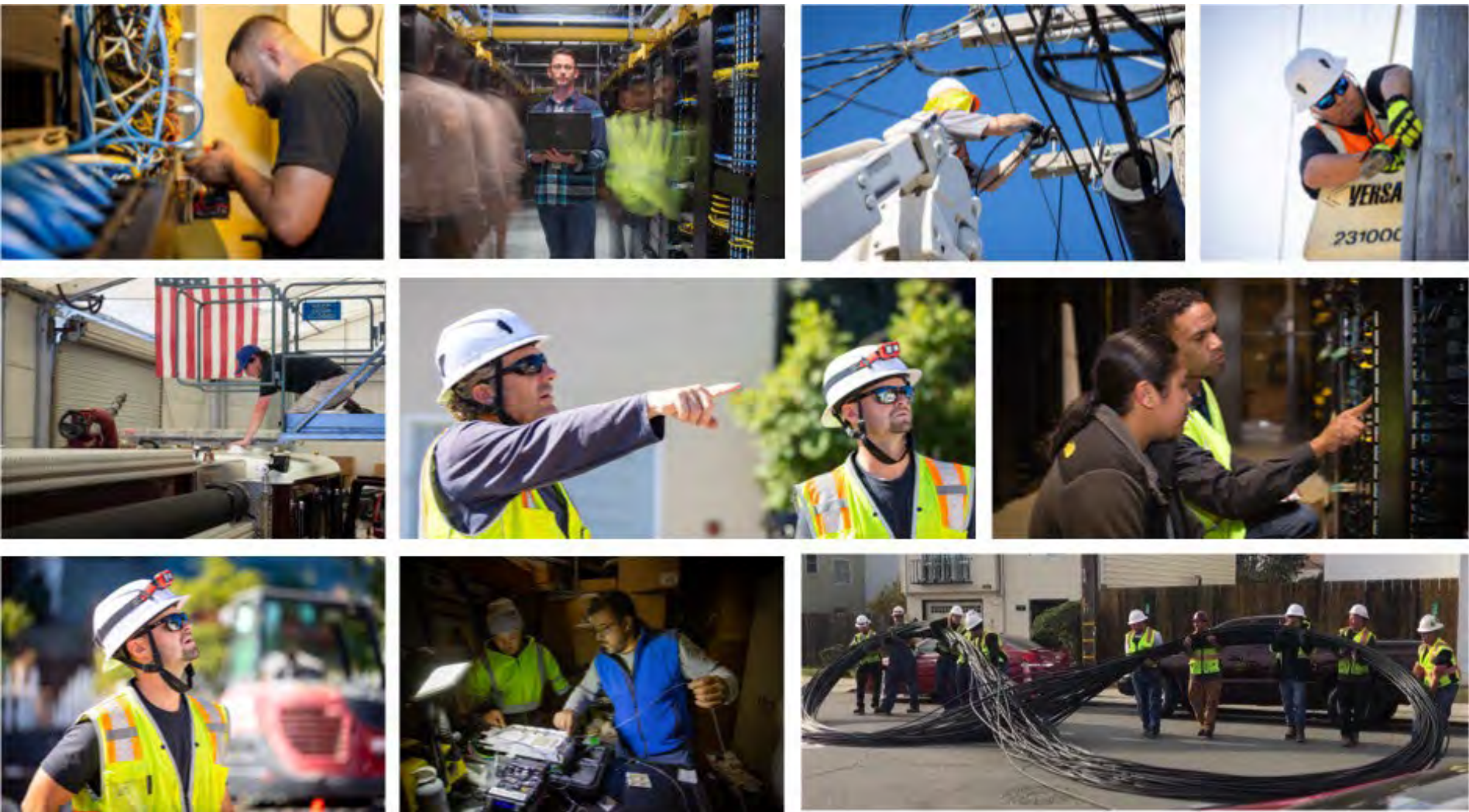
Click on this page to be redirected to the Legislative Research Center to view the entirety of this document.

# Office of the Treasurer & Tax Collector

Presented by Treasurer José Cisneros



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



# FY 25-26 Budget

BOS Budget &  
Appropriations  
Committee

June 11, 2025

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

# BOARD OF APPEALS

BOS Budget Presentation  
FY26 & FY27  
June 11, 2025



## **San Francisco Office of the City Administrator**

Carmen Chu, City Administrator

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

# **Fiscal Year 2025-27 Budget Overview**

Budget and Appropriations Committee

June 11, 2025



# San Francisco Health Service System Proposed Budget for FYE 2026 and 2027

Board of Supervisors  
Budget and Appropriations Committee  
Presentation

**Presented by**  
Rey Guillen, Executive Director  
Iftikhar Hussain, Chief Financial & Affordability Officer

June 11, 2025

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



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

Department of Human Resources  
Budget Proposal  
Fiscal Years 2025-26 & 26-27

Carol Isen, Human Resources Director  
June 11, 2025



[Click on this page to be redirected to the Legislative Research Center to view the entirety of this document.](#)

Department of Elections

Proposed Budget

FY 2025 – 2026 and FY 2026 – 2027

Budget and Appropriations Committee Hearing

June 11, 2025



# General City Responsibility (GEN)



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

Office of the Controller

June 12, 2024





P r o p o s e d B  
F Y 2 0 2 6 5  
&  
F Y 2 0 2 7 6



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

O f f i c e o f t h e C o n t r o l l e r

J u n e 1 1 , 2 0 2 5



SAN FRANCISCO  
HUMAN SERVICES AGENCY

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

# **Human Services Agency**

## **FY 2025-26 and FY 2026-27**

### **Proposed Budget**

June 11, 2025



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



# PLANNING DEPARTMENT FY2025-2027 BUDGET

**Rich Hillis**

Planning Director, June 11, 2025



**San Francisco**  
**Planning**

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



# **Department of Building Inspection Proposed Budget FY 2025-26 and 2026-27**

**Patrick O’Riordan, Director**





# City & County of San Francisco Ethics Commission

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



## FY 2025-26 and FY 2026-27 Departmental Budget Presentation BOS Budget and Appropriations Committee Wednesday, June 11, 2025

Patrick Ford, Executive Director





June 11, 2025

# San Francisco Public Works FY26 & FY27 Budget

Carla Short  
Director

[Click on this page to be redirected to the Legislative Research Center to view the entirety of this document.](#)



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



---

# **Board of Supervisors Budget & Appropriations Committee**

## **Proposed Budget** FY 2025-26 & FY 2026-27

June 11, 2025

---

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

## **Asian Art Museum**

City and County of San Francisco

Budget and Appropriations Committee Meeting

June 12, 2025





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

# DRAFT

## FY 2026 FAMSF Budget Hearing

June 12, 2025



# SCI FY25-26 & FY 26-27 Budget Presentation

**Mathew Lau**  
Chief Financial Officer  
California Academy of Sciences

[Click on this page to be redirected to the Legislative Research Center to view the entirety of this document.](#)







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

**DRAFT**

**sfac** san francisco  
arts commission

# **FY 2026 & FY 2027 Proposed Budget**

Budget and Finance Committee Hearing  
June 12, 2025

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



# B U D G E T P R E S E N T A T I O N - 2 0 2 5

B o a r d o f S u p e r v i s o r s ' B u d g e t a n d A p p r o p

J U N E 1 2 , 2 0 2 5

M a n a g i n g D i r e c t o r , K a t e

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



Department of Child Support Services

Proposed Budget for

FY 2025-2026 and FY 2026-2027

Karen M. Roye, Department Head





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

# Department Budget Presentation

Board of Supervisors, Budget and Finance

June 12, 2025







# San Francisco Recreation & Parks

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

*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*



**BOARD OF SUPERVISORS  
BUDGET & APPROPRIATIONS COMMITTEE**

June 2025



DEPARTMENT OF  
HOMELESSNESS AND  
SUPPORTIVE HOUSING

[Click on this page to be redirected to the Legislative Research Center to view the entirety of this document.](#)

# FY 2025-26 & FY 2026-27 Mayor's Proposed Budget

Budget & Appropriations Committee | June 12, 2025







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

# DEPARTMENT OF PUBLIC HEALTH

## FY 25-27 BUDGET

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

## Mayor's Office of Housing & Community Development and Office of the Mayor



MAYOR'S OFFICE OF  
HOUSING & COMMUNITY DEVELOPMENT



OFFICE OF MAYOR DANIEL LURIE

**Proposed Budget**  
June 12, 2025



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



# **FY26 & FY27 Proposed Budget**

**Human Rights Commission**

June 12, 2025

**DRAFT**  
**AS OF JUNE 6, 2025**



## San Francisco Department of Children, Youth and Families

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

# FY2025-26 and FY2026-27 Budget

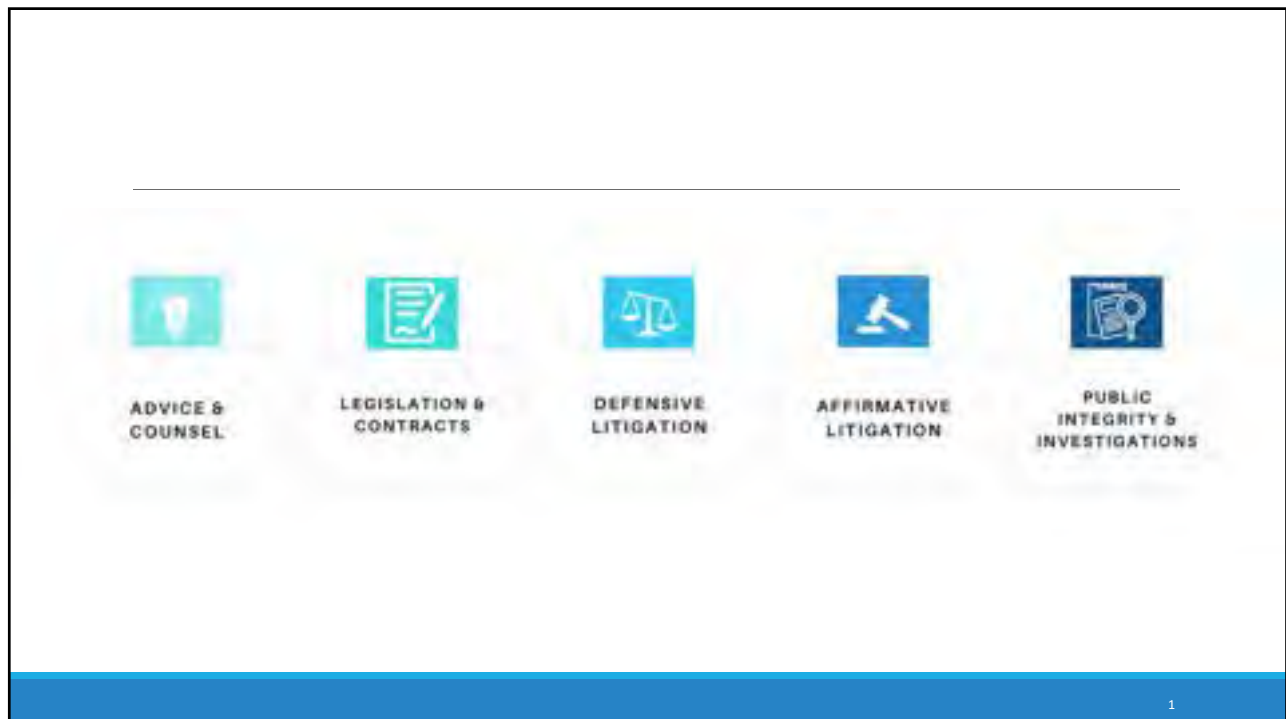
Board of Supervisors  
Budget and Appropriations Committee Meeting

June 12, 2025





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



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



# Budget & Appropriations Committee

June 13, 2025

Brandon E. Riley  
Court Executive Officer

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

# FY 2025-26 & 2026-27 Proposed Budget

Budget & Appropriations Committee Hearing

June 13, 2025

Tyrone Jue, Director

SAN FRANCISCO  
**ENVIRONMENT**  
DEPARTMENT

SINCE



1870

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

# SAN FRANCISCO LAW LIBRARY

Providing the judiciary, the public, the bar, and city, county, and state officials  
free access and use of legal reference materials in order that they may  
conduct their legal affairs and preserve their legal rights.

<https://sf.gov/sflawlibrary>



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



# SAN FRANCISCO PUBLIC LIBRARY

SF Board of Supervisors Budget & Appropriations Committee

Fiscal Year 26 & 27 Proposed Budget

Michael Lambert  
City Librarian



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

# **San Francisco Employees' Retirement System**

## **Department Budget Presentation**

---

**Prepared for: Budget and Appropriations Committee of the San Francisco Board of Supervisors**

June 13, 2025



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

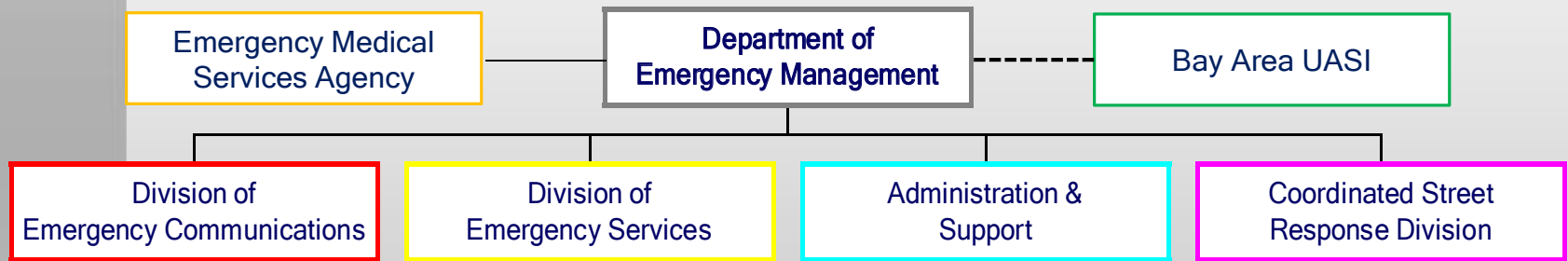
# RESIDENTIAL RENT STABILIZATION & ARBITRATION BOARD

BUDGET PRESENTATION  
FY 2025-2026 & FY 2026-2027  
JUNE 13, 2025

# DEM's FY 2025-2027 Budget Proposal

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

## OVERVIEW OF DEM'S DIVISIONS



**Department of Emergency Management**



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

# 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





San Francisco Adult Probation Department

# BUDGET PROPOSAL PRESENTATION

Fiscal Years 2025-26 &  
2026-27

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

June 13, 2025

Cristel M. Tullock

Chief Probation Officer



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

# **San Francisco Public Defender Mano Raju**

## **Budget Presentation to Board of Supervisors**

June 13, 2025



**SAN FRANCISCO  
PUBLIC DEFENDER**

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



## Fiscal Year 2025-26 and 2026-27 Budget Overview

# San Francisco Fire Department

Budget & Finance Committee – June 13, 2025





San Francisco

# Sheriff's Office

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



## **FY 2026 & FY 2027 Budget**

### Budget & Appropriation Committee Presentation



---

June 13, 2025

# Department of Police Accountability

---

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

## Budget Presentation FY2025 – 2026 & FY2026 – 2027



**\$9.5M**

FY 2025-26 Total Budget

**35.75**

Authorized FTE Positions

**-40%**

Staffing Change Since FY  
2020-21

**700+**

Cases Handled Annually



# SAN FRANCISCO

## SHERIFF'S DEPARTMENT OF ACCOUNTABILITY



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

# OFFICE OF SHERIFF'S INSPECTOR GENERAL ("OSIG")

## PROPOSED BUDGET FY 2025-2026

13

Original Positions (FY 2022-23)

0.74

Proposed Positions (FY 2025-26)

94%

Staff Reduction

The Office of Sheriff's Inspector General provides important oversight functions for our community. Today, we present our budget request to preserve essential administrative support for these operations.



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

## OFFICE OF THE DISTRICT ATTORNEY

- District Attorney Brooke Jenkins
- Budget & Appropriations Committee
- June 13, 2025



# **SFPD FY26 & FY27 BUDGET**

## **BUDGET AND APPROPRIATIONS COMMITTEE**

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



**SAN FRANCISCO POLICE DEPARTMENT  
CITY & COUNTY OF SAN FRANCISCO**

June 13, 2025



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~~.

### **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

1 fiscal year but were not enumerated in the appropriation and salary ordinances for the  
2 prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the  
3 Mayor has approved the reclassification of a position in the department's budget for the  
4 current fiscal year, the Controller shall process a temporary or "tx" requisition at the  
5 request of the department and subject to approval of the Human Resources Director.  
6 Such action will allow for the continued employment of the incumbent in their former  
7 position pending action on the proposed reclassifications.

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

#### 14 15 **SECTION 5. Transfers of Functions and Duties.**

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

23  
24 Where a duty or performance has been transferred from one department to another or  
25 departmental reorganization is effected as provided in the Charter, in addition to any



1 required transfer of funds, the Controller and Human Resources Director are authorized  
2 to make any personnel transfers or reassignments between the affected departments  
3 and appointing officers at a mutually convenient time, not to exceed 100 days from the  
4 effective date of the ordinance or Mayoral memorandum transferring the duty or  
5 function. The Controller, the Human Resources Director and Clerk of the Board of  
6 Supervisors, with assistance of the City Attorney, are hereby authorized and directed to  
7 make such changes as may be necessary to conform to all applicable ordinances to  
8 reflect said reorganization, transfer of duty or performance between departments.

#### 10 **SECTION 5.1 Agencies Organized Under One Department.**

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

#### 18 **SECTION 5.2 Continuing Funds Appropriated.**

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

#### 23 **SECTION 5.3 Multi-Year Revenues.**

24 In connection with money received in one fiscal year for departmental services to be  
25 performed in a subsequent year, the Controller is authorized to establish an account for

1 depositing revenues that are applicable to the ensuing fiscal year. Said revenue shall be  
2 carried forward and become a part of the funds available for appropriation in said  
3 ensuing fiscal year.

4  
5 **SECTION 5.4 Contracting Funds.**

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

9  
10 (a) That portion of the money received that under the terms of the contract inures to  
11 the City shall be deposited to the credit of the appropriate fund.

12  
13 (b) That portion of the money received that under the terms of the contracts is to be  
14 paid to the contractor shall be deposited in special accounts and is hereby appropriated  
15 for said purposes.

16  
17 **SECTION 5.5 Real Estate Services.**

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

21  
22 Moneys received from lessees, tenants or operators of City-owned property for the  
23 specific purpose of real estate services relative to such leases or operating agreements  
24 are hereby appropriated to the extent necessary to provide such services.

25

**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

1 not exceed the amount actually produced by the levy made for such department.

2  
3 The Controller, in issuing payments or in certifying contracts, purchase orders, or other  
4 encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted  
5 portions of appropriation items to be available for encumbrance or expenditure and shall  
6 not approve the incurring of liability under any allotment in excess of the amount of such  
7 allotment. In case of emergency or unusual circumstances which could not be  
8 anticipated at the time of allotment, an additional allotment for a period may be made on  
9 the recommendation of the department head and the approval of the Controller. After  
10 the allotment schedule has been established or fixed, as heretofore provided, it shall be  
11 unlawful for any department or officer to expend or cause to be expended a sum greater  
12 than the amount set forth for the particular activity in the allotment schedule so  
13 established, unless an additional allotment is made, as herein provided.

14  
15 Allotments, liabilities incurred, and expenditures made under expenditure appropriations  
16 herein enumerated shall in no case exceed the amount of each such appropriation,  
17 unless the same shall have been increased by transfers or supplemental appropriations  
18 made in the manner provided by Section 9.105 of the Charter.

19  
20 **SECTION 7.1 Prior Year Encumbrances.**

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

**SECTION 7.2 Equipment Purchases.**

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

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

Appropriations for 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 or federal 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



1 reserves which may be required to pay for future obligations which result from current  
2 performances. Whenever, in the judgment of the Controller, the amounts which have  
3 been set aside for such purposes are no longer required or are in excess of the amount  
4 which is then currently estimated to be required, the Controller shall transfer the amount  
5 no longer required to the fund balance of the particular fund of which the reserve is a  
6 part. Provided further that no expenditure shall be made for personnel services, rent,  
7 equipment, or capital outlay purposes from any interdepartmental reserve or work order  
8 fund without specific appropriation by the Board of Supervisors.

9  
10 The amount detailed in departmental budgets for services of other City departments  
11 cannot be transferred to other spending categories without prior agreement from both  
12 the requesting and performing departments.

13  
14 The Controller, pursuant to the provisions of Charter Section 3.105, shall review and  
15 may adjust charges or fees for services that may be authorized by the Board of  
16 Supervisors for the administration of the Technology Marketplace. Such fees are hereby  
17 appropriated for that purpose.

18  
19 **SECTION 10. Positions in the City Service.**

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

22  
23 Funds provided herein for salaries or wages may, with the approval of the Controller, be  
24 used to provide for temporary employment when it becomes necessary to replace the  
25 occupant of a position while on extended leave without pay, or for the temporary filling

1 of a vacancy in a budgeted position. The Controller is authorized to approve the use of  
2 existing salary appropriations within departments to fund permanent appointments of up  
3 to six months to backfill anticipated vacancies to ensure implementation of successful  
4 succession plans and to facilitate the transfer of mission critical knowledge. The  
5 Controller shall provide a report to the Board of Supervisors every six months  
6 enumerating permanent positions created under this authority.

7  
8 Appointments to seasonal or temporary positions shall not exceed the term for which  
9 the Controller has certified the availability of funds.

10  
11 The Controller shall be immediately notified of a vacancy occurring in any position.

12  
13 **SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.**

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

19  
20 (a) Lump sum payments to officers, employees, police officers and fire fighters other  
21 than elective officers and members of boards and commissions upon death or  
22 retirement or separation caused by industrial accident for accumulated sick leave  
23 benefits in accordance with Civil Service Commission rules.

24  
25 (b) Payment of the supervisory differential adjustment, out of class pay, or other

1 negotiated premium to employees who qualify for such adjustment provided that the  
2 transfer of funds must be made from funds currently available in departmental  
3 personnel service appropriations.

4  
5 (c) Payment of any legal salary or fringe benefit obligations of the City, including  
6 amounts required to fund arbitration awards.

7  
8 (d) The Controller is hereby authorized to adjust salary appropriations for positions  
9 administratively reclassified or temporarily exchanged by the Human Resources  
10 Director provided that the reclassified position and the former position are in the same  
11 functional area.

12  
13 (e) Positions may be substituted or exchanged between the various salary  
14 appropriations or position classifications when approved by the Human Resources  
15 Director as long as said transfers do not increase total departmental personnel service  
16 appropriations.

17  
18 (f) The Controller is hereby authorized and directed upon the request of a  
19 department head and the approval by the Mayor's Office to transfer from any legally  
20 available funds amounts needed to fund legally mandated salaries, fringe benefits, and  
21 other costs of City employees. Such funds are hereby appropriated for the purpose set  
22 forth herein.

23  
24 (g) The Controller is hereby authorized to transfer any legally available funds to  
25 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

1 using City personnel in lieu of private contractors with the approval of the Human  
2 Resources Director and the Mayor and certification by the Controller that such transfer  
3 of funds would not increase the cost of government.

4  
5 **SECTION 10.3 Surety Bond Fund Administration.**

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

10  
11 **SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).**

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

21  
22 Adjustments made pursuant to this section shall reflect only the percentage increase  
23 required to adjust appropriations to reflect revised salary and other pay requirements  
24 above the funding level established in the base and adopted budget of the respective  
25 departments.

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

9  
10 **SECTION 10.5 MOUs to be Reflected in Department Budgets.**

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

17  
18 **SECTION 10.6 Funding Memoranda of Understanding (MOUs).**

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

1 make funds available to departments to carry out the purposes required by the  
2 Memoranda of Understanding or arbitration award.

3  
4 **SECTION 10.7 Fringe Benefit Rate Adjustments.**

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

11  
12 When the Controller determines that prepayment of the employer share of pension  
13 contributions is likely to be fiscally advantageous, the Controller is authorized to adjust  
14 appropriations and transfers in order to make and reconcile such prepayments.

15  
16 **SECTION 10.8 Police Department Uniformed Positions.**

17 Positions in the Police Department for each of the various ranks that are filled based on  
18 the educational attainment of individual officers may be filled interchangeably at any  
19 level within the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The  
20 Controller and Human Resources Director are hereby authorized to adjust payrolls,  
21 salary ordinances, and other documents, where necessary, to reflect the current status  
22 of individual employees; provided however, that nothing in this section shall authorize  
23 an increase in the total number of positions allocated to any one rank or to the Police  
24 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



1 departmental budgets.

2  
3 **Section 10.12 Workers' Compensation Alternative Dispute Resolution Program**

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

13  
14 **SECTION 11. Funds Received for Special Purposes, Trust Funds.**

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

19  
20 The Controller is hereby authorized and directed to set up additional special and trust  
21 funds and reserves as may be created either by additional grants and bequests or  
22 under other conditions, and the receipts in each fund are hereby appropriated in  
23 accordance with law for the purposes and subject to the conditions under which each  
24 such fund is 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. Said account or fund shall be maintained by the Controller as long as any portion of said moneys or property remains.

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

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

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

12  
13 **SECTION 11.2 Insurance Recoveries.**

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

17  
18 **SECTION 11.3 Bond Premiums.**

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

21  
22 **SECTION 11.4 Ballot Arguments.**

23 Receipts in and expenditures for payment for the printing of ballot arguments, are  
24 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, or 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

1 recorded and such funds are hereby appropriated for the purpose.

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

7  
8 **SECTION 11.8 Damage Recoveries and Restitution.**

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

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

19  
20 **SECTION 11.9 Purchasing Damage Recoveries.**

21 That portion of funds received pursuant to the provisions of Administrative Code Section  
22 21.33 - failure to deliver article contracted for - as may be needed to affect the required  
23 procurement are hereby appropriated for that purpose and the balance, if any, shall be  
24 credited to 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 or federal disaster and emergency assistance funding, the Mayor and Board of Supervisors

1 designate the Executive Director of the Department of Emergency Management, the  
2 Controller, and the Deputy Controller to be the agents authorized to execute  
3 agreements for and on behalf of the City, for disaster and emergency assistance  
4 funding from State and federal agencies, for all open and future disasters.

5  
6 Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from  
7 previously identified and unidentifiable donors, are hereby appropriated for COVID-19  
8 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds  
9 shall be included in the San Francisco Disaster and Emergency Response and  
10 Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative  
11 Code Sec. 10.100-100(d).

12  
13 **SECTION 11.16 Interest on Grant Funds.**

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

18  
19 **SECTION 11.17 Treasurer – Banking Agreements.**

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



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

6  
7 **SECTION 11.18 City Buildings–Acquisition with Certificates of Participation**  
8 **(COPs).**

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

13  
14 **SECTION 11.19 Generally Accepted Principles of Financial Statement**  
15 **Presentation.**

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

21  
22 **SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.**

23 The Controller is authorized to establish or adjust fund type definitions for restricted,  
24 committed or assigned revenues and expenditures, in accordance with the  
25 requirements of Governmental Accounting Standards Board Statement 54. These

1 changes will be designed to enhance the usefulness of fund balance information by  
2 providing clearer fund balance classifications that can be more consistently applied and  
3 by clarifying the existing governmental fund type definitions. Reclassification of funds  
4 shall be reviewed by the City's outside auditors during their audit of the City's financial  
5 statements.

6  
7 **SECTION 11.21 State Local Public Safety Fund.**

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

12  
13 Said funds shall be allocated to support public safety department budgets, but not  
14 specific appropriation accounts, and shall be deemed to be expended at a rate of 75%  
15 of eligible departmental expenditures up to the full amount received. The Controller is  
16 hereby directed to establish procedures to comply with state reporting requirements.

17  
18 **SECTION 11.22 Health Care Security Ordinance Agency Fund.**

19 Irrevocable health care expenditures made to the City by employers on behalf of their  
20 employees pursuant to the provisions of Labor & Employment Code Articles 21 and  
21 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance  
22 are maintained in the Health Care Security Ordinance Fund, an agency fund maintained  
23 by the City for the benefit of City Option account holders. Interest earnings in the fund  
24 are hereby appropriated for the administrative costs incurred to manage participant  
25 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 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

1 Fund allocations, and shall credit such advance against required appropriations to that  
2 fund for a period of five years, beginning in fiscal year 2023-24, in an annual amount of  
3 \$3,520,000.

4  
5 **SECTION 11.26 Refuse Rate Order Changes.**

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

10  
11 **SECTION 12. Special Situations.**

12  
13 **SECTION 12.1 Revolving Funds.**

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

17  
18 **SECTION 12.2 Interest Allocations.**

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

1   **SECTION 12.3 Property Tax.**

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

14

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

18

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

**SECTION 12.4 New Project Reserves.**

Where the Board of Supervisors 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

1 provision of central services to the Municipal Transportation Agency in the books and  
2 accounts of the City. No change can increase or decrease the overall level of the City's  
3 budget.

4  
5 **SECTION 12.8 Treasure Island Authority.**

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

12  
13 **SECTION 12.9 Hetch Hetchy Power Stabilization Fund.**

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

16  
17 To limit Hetch Hetchy's risk from adverse market conditions in the future years of the  
18 contract, the Controller is authorized to establish a power stabilization account that  
19 reserves any excess revenues from power sales in the early years of the contract.  
20 These funds may be used to offset potential losses in the later years of the contract.  
21 The balance in this fund may be reviewed and adjusted annually.

22  
23 The power purchase amount reflected in the Public Utility Commission's expenditure  
24 budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power  
25 purchase appropriations may be increased by the Controller to reflect the pass through

costs of power purchased for resale under long-term fixed contracts previously approved by the Board of Supervisors.

#### **SECTION 12.10 Closure of Special Funds, Projects, and Accounts**

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

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

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

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



**SECTION 12.12 Parking Tax Allocation.**

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

**SECTION 12.13 Former Redevelopment Agency Funds.**

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

1 Successor Agency has sufficient additional funds available to reimburse departments  
2 for such additional services, the departmental expenditure authority to provide such  
3 services is hereby appropriated.

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

8  
9 The Mayor's Office of Housing and Community Development is authorized to act as the  
10 fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and  
11 disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of  
12 Directors.

#### 14 **SECTION 12.14 CleanPowerSF.**

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

#### 23 **SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting** 24 **Procedures**

25 Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors

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

#### 8 **SECTION 12.16 City Attorney Gifts and Grants for Federal Response**

9 The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of  
10 in-kind services, including but not limited to in-kind outside counsel services and expert  
11 consultant or witness services, to support the City Attorney's legal advice, advocacy,  
12 and litigation in preparation for or response to policies, actions, threats, and other  
13 decisions by the federal government. The City Attorney shall report all such grants and  
14 gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable  
15 reporting requirements in the Administrative Code and the Campaign and Governmental  
16 Conduct Code.

#### 18 **SECTION 14. Departments.**

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

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

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

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

1 Human Resources Director and the Controller are authorized to transfer employees,  
2 positions, and funding in order to effectuate the transfer of the program from one  
3 department to the other. The consolidated agency will be recognized for purposes of  
4 determining employee seniority, position transfers, budgetary authority and transfers or  
5 reappropriation of funds.

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

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

20  
21 (d) There shall be a Film, Grants, and Arts Agency (FGAA), whose formal name  
22 shall be determined at a later date, which shall be considered one entity for budget  
23 purposes and for disbursement of funds. Within the FGAA shall be two departments and  
24 one division of the General Services Agency: (1) the Arts Commission department, led  
25 by the Director of Cultural Affairs under its Commission, (2) the Film Commission

1 department, led by the Executive Director under its Commission, and (3) Grants for the  
2 Arts ("GFTA"), under the Director. This budgetary structure does not affect the legal  
3 status or structure of the two departments or GFTA. The Human Resources Director  
4 and the Controller are authorized to transfer employees, positions, and funding in order  
5 to effectuate the transfer of the program from one department or division to the other.  
6 The consolidated agency will be reorganized for purposes of determining employee  
7 seniority, position transfers, budgetary authority and transfers or reappropriation of  
8 funds.

9  
10 The Director of the Agency, appointed by the Mayor, will lead the FGAA. The Director  
11 will ensure that the departments and division within the Agency shall coordinate with  
12 each other to improve delivery of services to and for artists and the arts, increase  
13 administrative efficiencies and eliminate duplication of efforts. To this end, they may  
14 share staff and facilities. This coordination is not intended to diminish the authority of  
15 the two commissions—the Arts Commission and the Film Commission—over matters  
16 under their respective jurisdictions.

17  
18 (e) There shall be an Agency for Human Rights, which shall be considered one  
19 entity for budget purposes and for disbursement of funds. Within the Agency shall be  
20 two departments: (1) the Human Rights Commission, led by the Executive Director  
21 under its Commission, and (2) the Department on the Status of Women, led by the  
22 Director under the Commission on the Status of Women. This budgetary structure does  
23 not affect the legal status or structure of the two departments. The Human Resources  
24 Director and the Controller are authorized to transfer employees, positions, and funding  
25 in order to effectuate the transfer of the program from one department or division to the

1 other. The consolidated agency will be reorganized for purposes of determining  
2 employee seniority, position transfers, budgetary authority and transfers or  
3 reappropriation of funds.

4  
5 The Executive Director of the Human Rights Commission will lead the Agency for  
6 Human Rights. The Executive Director will ensure that the departments within the  
7 Agency shall coordinate with each other to improve delivery of services, increase  
8 administrative efficiencies, and eliminate duplication of efforts. To this end, they may  
9 share staff and facilities. This coordination is not intended to diminish the authority of  
10 the two commissions—the Human Rights Commission and the Commission on the  
11 Status of Women—over matters under their respective jurisdictions.

12 Neither the Executive Director of the Human Rights Commission nor the Director of the  
13 Department on the Status of Women shall receive additional compensation by virtue of  
14 their role in the Agency.

15  
16 (f) The Local Agency Formation Commission (LAFCo) is a separate legal entity  
17 established under state law and is not a department or agency of the City. Because the  
18 City has a legal obligation to provide funds to LAFCo, this ordinance includes an  
19 appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors  
20 or subject to the Board's oversight and direction, this ordinance includes appropriations  
21 to LAFCo in the Board of Supervisors budget for administrative reasons related to the  
22 format of this ordinance. Any transfers of funds to LAFCo from other appropriations in  
23 the budget are prohibited without approval by a subsequent ordinance. City staff,  
24 including but not limited to the Clerk of the Board of Supervisors, may not perform work  
25 for LAFCo, except as authorized by a memorandum of understanding between the City

1 and LAFCo, subject to any required approvals.

2  
3 **SECTION 15. Travel Reimbursement and Cell Phone Stipends.**

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

10  
11 The Controller may advance the sums necessary for traveling expenses, but proper  
12 account and return must be made of said sums so advanced by the person receiving  
13 the same within ten days after said person returns to duty in the City, and failure on the  
14 part of the person involved to make such accounting shall be sufficient cause for the  
15 Controller to withhold from such persons pay check or checks in a sum equivalent to the  
16 amount to be accounted.

17  
18 In consultation with the Human Resources Director, the Controller shall establish rules  
19 and parameters for the payment of monthly stipends to officers and employees who use  
20 their own cells phones to maintain continuous communication with their workplace, and  
21 who participate in a Citywide program that reduces costs of City-owned cell phones.

22  
23 **SECTION 15.1 State of California Travel Program.**

24 To ensure cost effective rates and charges and reduce administrative burdens and  
25 costs associated with expense reimbursement for City business-related travel and field



1 expenses, the Controller's Office is authorized to implement rules and regulations  
2 required of departments that participate in the State of California's Statewide Travel  
3 Program, administered by the California Department of General Services, which  
4 provides access to state-negotiated rates with hotel, airline, and car rental providers in  
5 adherence with the state's competitive procurement solicitation and contract award  
6 rules and regulations. In compliance with rules and regulations established by the  
7 Controller, which may be updated from time to time, departments are permitted to  
8 participate in the State of California Travel Program as per the pre-established terms  
9 and conditions required by the State for local governments. The Controller's Accounting  
10 Policies and Procedures manual shall include the State of California Travel Program  
11 rules and regulations. This provision shall satisfy San Francisco Administrative Code  
12 approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal  
13 Agreements with Other Public and Non-Profit Agencies, for travel and related services  
14 procured through the State of California Travel Program.

15  
16 **SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.**

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

1   **SECTION 17. Airport Service Payment.**

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

7

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

12

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

20

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

22   The Treasurer and Controller are hereby authorized to transfer available fund balances  
23   within pooled cash accounts to meet the cash management of the City, provided that  
24   special and non-subsidized enterprise funds shall be credited interest earnings on any  
25   funds temporarily borrowed therefrom at the rate of interest earned on the City Pooled

1 Cash Fund. No such cash transfers shall be allowed where the investment of said funds  
2 in investments such as the pooled funds of the City is restricted by law.

3  
4 **SECTION 19. Matching Funds for Federal or State Programs.**

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

9  
10 **SECTION 20. Advance Funding of Bond Projects – City Departments.**

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

20  
21 **SECTION 21. Advance Funding of Projects – Transportation Authority.**

22 Whenever the San Francisco County Transportation Authority requests advance  
23 funding of the costs of administration or the costs of projects specified in the City and  
24 County of San Francisco Transportation Expenditure Plan which will be funded from  
25 proceeds of the transactions and use tax as set forth in Article 14 of the Business and

1 Tax Regulations Code, the Controller is hereby authorized to make such advance. The  
2 Controller shall recover from the proceeds of the transactions and use tax when they  
3 become available, the amount of the advance and any interest earnings foregone by the  
4 City General Fund as a result of such cash advance funding. The Controller shall use  
5 the monthly rate of return earned by the Treasurer on General City Pooled Cash funds  
6 during the period or periods covered by the advance as the basis for computing the  
7 amount of interest foregone which is to be credited to the General Fund.

8  
9 **SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.**

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

15  
16 The Controller is hereby authorized to make the necessary transfers to correct objects  
17 of expenditure classifications, and corrections in classifications made necessary by  
18 changes in the proposed method of expenditure.

19  
20 **SECTION 22.1 Controller to Implement New Financial and Interfacing**  
21 **Subsystems.**

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

1 and unutilized (available) balances to reflect actual spending.

2  
3 **SECTION 23. Transfer of State Revenues.**

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

6  
7 **SECTION 24. Use of Permit Revenues from the Department of Building**  
8 **Inspection.**

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

13  
14 **SECTION 25. Board of Supervisors Official Advertising Charges.**

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

18  
19 **SECTION 26. Work Order Appropriations.**

20 The Board of Supervisors directs the Controller to establish work orders pursuant to  
21 Board-approved appropriations, including positions needed to perform work order  
22 services, and corresponding recoveries for services that are fully cost covered, including  
23 but not limited to services provided by one City department to another City department,  
24 as well as services provided by City departments to external agencies, including but not  
25 limited to the Office of Community Investment and Infrastructure, the Treasure Island

1 Development Authority, the School District, and the Community College District.  
2 Revenues for services from external agencies shall be appropriated by the Controller in  
3 accordance with the terms and conditions established to perform the service.  
4

#### 5 **SECTION 26.1 Property Tax System**

6 In order to minimize new appropriations to the property tax system replacement project,  
7 the Controller is authorized and directed to apply operational savings from the offices of  
8 the Tax Collector, Assessor, and Controller to the project. No later than June 1, 2018,  
9 the Controller shall report to the Budget and Legislative Analyst's Office and Budget and  
10 Finance Committee on the specific amount of operational savings, including details on  
11 the source of such savings, in the budgets of Tax Collector, Assessor, and Controller  
12 that are re-allocated to the Property Tax System Replacement Project.  
13

#### 14 **SECTION 26.2 Assessment Appeals System**

15 In order to minimize appropriations to the online assessment appeals application filing  
16 system project, the Controller is authorized and directed to apply any operating  
17 balances from the Assessment Appeals Board of the Board of Supervisors to the project  
18 through Fiscal Year 2029-30.  
19

#### 20 **SECTION 27. Revenue Reserves and Deferrals.**

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

1 the purposes for which they are appropriated.

2  
3 **SECTION 28. Close-Out of Reserved Appropriations.**

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

10  
11 **SECTION 28.1. Reserves Placed on Expenditures by Controller.**

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

17  
18 **SECTION 29. Appropriation Control of Capital Improvement Projects and**  
19 **Equipment.**

20 Unless otherwise exempted in another section of the Administrative Code or Annual  
21 Appropriation Ordinance, and in accordance with Administrative Code Section 3.18,  
22 departments may transfer funds from one Board-approved capital project to another  
23 Board-approved capital project. The Controller shall approve transfers only if they do  
24 not materially change the size or scope of the original project. Annually, the Controller  
25 shall report to the Board of Supervisors on transfers of funds that exceed 10% of the

1 original appropriation to which the transfer is made.

2  
3 The Controller is authorized to approve substitutions within equipment items purchased  
4 to equip capital facilities providing that the total cost is within the Board-approved capital  
5 project appropriation.

6  
7 The Controller is authorized to transfer approved appropriations between departments  
8 to correctly account for capitalization of fixed assets.

9  
10 The Controller is authorized to shift sources among cash and Certificate of Participation  
11 (COP)-funded capital projects across General Fund departments to ensure the most  
12 efficient and cost-effective administration of COP funds, provided there is no net  
13 increase or decrease in project budgets.

14  
15 The Controller is hereby authorized to revise COP debt service appropriations within  
16 General Fund supported COP debt service funds for authorized but unissued debt, in  
17 order to make final debt service payments due upon issuance of authorized debt. Such  
18 revisions shall not increase or decrease approved expenditure authority and shall only  
19 be done for the purpose of reducing interest costs in future years. Such revisions shall  
20 only be made if the Controller determines it is financially advantageous to do so.

21  
22 **SECTION 30. Business Improvement Districts.**

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



1 district.

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

11  
12 **SECTION 31. Infrastructure Financing, Infrastructure Revitalization and**  
13 **Financing, and Enhanced Infrastructure Financing Districts.**

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

- 16  
17 • Pursuant to California Government Code Section 53395 et seq. (IFD Law), the  
18 Board of Supervisors formed Infrastructure Financing Districts (IFD)  
19 • Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the  
20 Board of Supervisors formed Infrastructure and Revitalization Financing Districts  
21 (IRFD) within the City.  
22 • Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law),  
23 the Board of Supervisors and Enhanced Infrastructure Financing District Public  
24 Financing Authority No. 1 formed an Enhanced Infrastructure Financing District  
25 (EIFD).

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

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

| IFD/IRFD/EIFD No / Title   | Ordinance/<br>Resolution | Estimated Tax Increment * |               |
|--|--------------------------|---------------------------|---------------|
|  |                          | FY 2025-26                | FY 2026-27    |
| IFD 2 Port Infrastructure Financing District<br>Subproject Area Pier 70 G-1 Historic Core  | 27-16                    | \$ 811,000                | \$ 827,000    |
| IFD 2 Port Infrastructure Financing District<br>Subproject Areas Pier 70 G-2, G-3, and G-4 | 220-18                   | \$ 7,975,000              | \$ 8,134,000  |
| IFD 2 Port Infrastructure Financing District<br>Subproject Area I (Mission Rock)           | 34-18                    | \$ 11,035,000             | \$ 13,470,000 |
| IRFD 1 Treasure Island Infrastructure and<br>Revitalization Financing District             | 21-17                    | \$ 13,538,000             | \$ 15,947,000 |
| IRFD 2 Hoedown Yard Infrastructure and<br>Revitalization Financing District                | 348-18                   | \$ 1,867,000              | \$ 2,748,000  |
| EIFD 1 Power Station Enhanced Infrastructure and<br>Financing District**                   | 113-24                   | \$ -                      | \$ 197,000    |

\*Estimated tax increment per approved Infrastructure Financing Plans.

\*\*Increment allocated beginning FY 2026-27.

**SECTION 32. Community Facilities and Special Tax Districts.**

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

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

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

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

| District  | Ordinance | Projected Special Tax Levy* |              |
|---|-----------|-----------------------------|--------------|
|   |           | (FY 2025-26)                | (FY 2026-27) |
| STD No. 2009-1 - Improvement Area No. 1                             | 16-10     | \$108,735                   | \$114,038    |
| STD No. 2009-1 - Improvement Area No. 2                             | 16-10     | \$167,903                   | \$167,903    |
| CFD No. 2014-1 (Transbay) (1)                                       | 001-15    | \$34,033,224                | \$34,713,889 |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)    | 022-17    | \$3,747,554                 | \$3,822,505  |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)    | 022-17    | \$3,202,140                 | \$3,266,183  |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4) | 022-17    | \$1,319,405                 | \$1,345,793  |
| STD No. 2018-1 (Central SoMa)                                       | 021-19    | -                           | -            |
| STD No. 2019-1 (Pier 70 Condos) (5)                                 | 027-20    | -                           | -            |
| Facilities Special Tax  |           | \$1,228,621                 | \$1,253,193  |
| Arts Building Special Tax   |           | -                           | -            |
| Services Special Tax  |           | -                           | -            |
| STD No. 2019-2 (Pier 70 Leased) (6)                                 | 028-20    | -                           | -            |
| Facilities Special Tax  |           | \$584,803                   | \$596,499    |
| Arts Building Special Tax   |           | -                           | -            |
| Shoreline Special Tax   |           | -                           | -            |
| Services Special Tax  |           | -                           | -            |
| STD No. 2020-1 (Mission Rock) (7)                                   | 079-20    | -                           | -            |
| Development Special Tax (8)   |           | \$7,077,075                 | \$7,218,616  |
| Office Special Tax  |           | \$1,310,741                 | \$1,336,955  |
| Shoreline Special Tax   |           | \$1,242,473                 | \$1,267,322  |
| Contingent Services Special Tax                                     |           | -                           | -            |
| STD No. 2022-1 (Power Station)                                      | 061-22    | -                           | -            |

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

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

(2) Based on building permits issued as of May 5, 2025. Actual special tax levy may be lower.

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

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

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

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

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

(8) Reflects the maximum special tax on Developed Property. Does not reflect the tax increment offset of Assessed Parcels.

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

One hundred thirty-nine million, nine hundred sixty thousand and seven hundred fourteen dollars (\$139,960,714) of projected but unbudgeted, unassigned fund balance from fiscal year 2024-26 is designated for balancing future budget shortfalls in FY 2027-28 and after. This amount shall not be included in the calculations of deposits to the

1 Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

2  
3 **SECTION 32.2. Federal and State Emergency Revenue Revisions.**

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

11  
12  
13 **SECTION 32.3. Federal and State Revenue Risk Reserve.**

14 Administrative Provision 32 of the fiscal year 2021-22 budget designated fund balance  
15 from fiscal year 2020-21 to the Federal and State Emergency Grant Disallowance  
16 Reserve for the purpose of managing revenue shortfalls related to reimbursement  
17 disallowances from the Federal Emergency Management Agency (FEMA) and other  
18 state and federal agencies. Administrative Provision 32.1 of the fiscal year 2021-22  
19 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for  
20 the purpose of managing projected budget shortfalls following the spend down of  
21 federal and state stimulus funds and other one-time sources used to balance the fiscal  
22 year 2021-22 and fiscal year 2022-23 budget. The fiscal year 2024-25 ending balances  
23 of these reserves are hereby assigned to a budget contingency reserve for the purpose  
24 of managing revenue shortfalls related to changes in federal funding. In addition, all  
25 revenue escheated to the General Fund from City Option Medical Reimbursement

Accounts in fiscal year 2025-26 is hereby appropriated for deposits to this reserve. These revenues shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

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

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

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

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

**SECTION 35. Police Department and Sheriff's Department Overtime Reporting.**

The Police Department and Sheriff's Department shall provide quarterly reports of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:

DAVID CHIU, City Attorney

By: \_\_\_\_\_/s/\_\_\_\_\_

BRADLEY A. RUSSI

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~~.

### **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

1  
2 fiscal year but were not enumerated in the appropriation and salary ordinances for the  
3 prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the  
4 Mayor has approved the reclassification of a position in the department's budget for the  
5 current fiscal year, the Controller shall process a temporary or "tx" requisition at the  
6 request of the department and subject to approval of the Human Resources Director.  
7 Such action will allow for the continued employment of the incumbent in their former  
8 position pending action on the proposed reclassifications.

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

15

## 16 **SECTION 5. Transfers of Functions and Duties.**

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

24

25 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

1 required transfer of funds, the Controller and Human Resources Director are authorized  
2 to make any personnel transfers or reassignments between the affected departments  
3 and appointing officers at a mutually convenient time, not to exceed 100 days from the  
4 effective date of the ordinance or Mayoral memorandum transferring the duty or  
5 function. The Controller, the Human Resources Director and Clerk of the Board of  
6 Supervisors, with assistance of the City Attorney, are hereby authorized and directed to  
7 make such changes as may be necessary to conform to all applicable ordinances to  
8 reflect said reorganization, transfer of duty or performance between departments.

#### 10 **SECTION 5.1 Agencies Organized ~~u~~Under One Department.**

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

#### 18 **SECTION 5.2 Continuing Funds Appropriated.**

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

1 **SECTION 5.3 Multi-Year Revenues.**

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

7

8 **SECTION 5.4 Contracting Funds.**

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

12

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

15

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

19

20 **SECTION 5.5 Real Estate Services.**

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

24

25 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

1 Redemption Reserve account. The Bond Interest and Redemption Reserve is hereby  
2 appropriated to meet debt service requirements including printing of bonds, cost of bond  
3  
4 rating services, funds due to the Internal Revenue Service, and the legal opinions  
5 approving the validity of bonds authorized to be sold not otherwise provided for herein.  
6

7 Issuance, legal, and financial advisory service costs, including the reimbursement of  
8 departmental services in connection therewith, for debt instruments issued by the City,  
9 to the extent approved by the Board of Supervisors in authorizing the debt, may be paid  
10 from the proceeds of such debt and are hereby appropriated for said purposes.  
11

12 To the extent bond rating fees are incurred and payable prior to the issuance of Board  
13 of Supervisors authorized Certificates of Participation due to unexpected changes in  
14 market conditions causing a delay in issuance, such fees may be paid from funds  
15 appropriated for annual Certificates of Participation debt service that exceed the actual  
16 requirements for bond interest and redemption.  
17

## 18 **SECTION 7. Allotment Controls.**

19 Since several items of expenditures herein appropriated are based on estimated  
20 receipts, income, or revenues which may not be fully realized, it shall be incumbent  
21 upon the Controller to establish a schedule of allotments, of such duration as the  
22 Controller may determine, under which the sums appropriated to the several  
23 departments shall be expended. The Controller shall revise such revenue estimates  
24 periodically. If such revised estimates indicate a shortage, the Controller shall hold in  
25 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

1 cases where it is provided by the Charter that a specified or minimum tax shall be levied  
2 for any department the amount of appropriation herein provided derived from taxes shall  
3  
4  
5 not exceed the amount actually produced by the levy made for such department.  
6

7 The Controller, in issuing payments or in certifying contracts, purchase orders, or other  
8 encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted  
9 portions of appropriation items to be available for encumbrance or expenditure and shall  
10 not approve the incurring of liability under any allotment in excess of the amount of such  
11 allotment. In case of emergency or unusual circumstances which could not be  
12 anticipated at the time of allotment, an additional allotment for a period may be made on  
13 the recommendation of the department head and the approval of the Controller. After  
14 the allotment schedule has been established or fixed, as heretofore provided, it shall be  
15 unlawful for any department or officer to expend or cause to be expended a sum greater  
16 than the amount set forth for the particular activity in the allotment schedule so  
17 established, unless an additional allotment is made, as herein provided.  
18

19 Allotments, liabilities incurred, and expenditures made under expenditure appropriations  
20 herein enumerated shall in no case exceed the amount of each such appropriation,  
21 unless the same shall have been increased by transfers or supplemental appropriations  
22 made in the manner provided by Section 9.105 of the Charter.  
23

#### 24 **SECTION 7.1 Prior Year Encumbrances.**

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

## SECTION 7.2 Equipment Purchases.

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

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

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



1  
2  
3  
4

5 **SECTION 7.3 Enterprise Deficits.**

6 Funds appropriated herein to meet estimated enterprise deficits shall be made available

7

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

12

13 **SECTION 7.4 Public Utilities Commission Debt Service.**

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

22

23 **SECTION 8. Expenditure Estimates.**

24 Where appropriations are made for specific projects or purposes which may involve the  
25 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,

1 when requested, an estimate of the amount of any such expenditures to be made during  
2 the ensuing period.

#### 3 4 **SECTION 8.1 State and Federal Funds.**

5 The Controller is authorized to increase ~~F~~federal and ~~S~~state funds that may be claimed  
6 due to new General Fund expenditures appropriated by the Board of Supervisors. The  
7 Human Resources Director is authorized to add civil service positions required to  
8 implement the programs authorized by these funds. The Controller and the Human  
9 Resources Director shall report to the Board of Supervisors any actions taken under this  
10 authorization before the Board acts on the Annual Appropriation and Annual Salary  
11 Ordinances.

#### 12 13 **SECTION 8.2 State and Federal Funding Restorations.**

14 If additional ~~S~~state or ~~F~~federal funds are allocated to the City to backfill ~~S~~state or federal  
15 reductions, the Controller shall backfill any funds appropriated to any program to the  
16 General Reserve.

#### 17 18 **SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls**

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

#### 24 25 **SECTION 9. Interdepartmental Services.**

1 The Controller is hereby authorized and directed to prescribe the method to be used in  
2 making payments for interdepartmental services in accordance with the provisions of  
3 Section 3.105 of the Charter, and to provide for the establishment of interdepartmental  
4  
5 reserves which may be required to pay for future obligations which result from current  
6 performances. Whenever, in the judgment of the Controller, the amounts which have  
7 been set aside for such purposes are no longer required or are in excess of the amount  
8 which is then currently estimated to be required, the Controller shall transfer the amount  
9 no longer required to the fund balance of the particular fund of which the reserve is a  
10 part. Provided further that no expenditure shall be made for personnel services, rent,  
11 equipment, ~~and or~~ capital outlay purposes from any interdepartmental reserve or work  
12 order fund without specific appropriation by the Board of Supervisors.

13  
14 The amount detailed in departmental budgets for services of other City departments  
15 cannot be transferred to other spending categories without prior agreement from both  
16 the requesting and performing departments.

17  
18 The Controller, pursuant to the provisions of Charter Section 3.105, shall review and  
19 may adjust charges or fees for services that may be authorized by the Board of  
20 Supervisors for the administration of the Technology Marketplace. Such fees are hereby  
21 appropriated for that purpose.

## 22 23 **SECTION 10. Positions in the City Service.**

24 Department heads shall not make appointments to any office or position until the  
25 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.

1

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

6

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

9

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

14

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

19

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

25

(g) The Controller is hereby authorized to transfer any legally available funds to  
adjust salary and fringe benefit appropriations as required under reclassifications

1  
2 -recommended by the Human Resources Director and approved by the Board of  
3 Supervisors in implementing the Management Compensation and Classification Plan.

4  
5 Amounts transferred shall not exceed the actual amount required including the cost to  
6 the City of mandatory fringe benefits.

7  
8 (h) Pursuant to California Labor Code Section 4850.4, the Controller is authorized to  
9 make advance payments from departments' salary accounts to employees participating  
10 in CalPERS who apply for disability retirement. Repayment of these advanced disability  
11 retirement payments from CalPERS and from employees are hereby appropriated to the  
12 departments' salary account.

13  
14 (i) For purposes of defining terms in Administrative Code Section 3.18, the  
15 Controller is authorized to process transfers where such transfers are required to  
16 administer the budget through the following certification process: In cases where  
17 expenditures are reduced at the level of appropriation control during the Board of  
18 Supervisors phase of the budget process, the Chair of the Budget and Finance  
19 Committee, on recommendation of the Controller, may certify that such a reduction  
20 does not reflect a deliberate policy reduction adopted by the Board. The Mayor's  
21 Budget Director may similarly provide such a certification regarding reductions during  
22 the Mayor's phase of the budget process.

23  
24 **SECTION 10.2 Professional Services Contracts.**

25 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

1 using City personnel in lieu of private contractors with the approval of the Human  
2 Resources Director and the Mayor and ~~the~~ certification by the Controller that such  
3 transfer of funds would not increase the cost of government.

### 4 5 **SECTION 10.3 Surety Bond Fund Administration.**

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

### 10 11 **SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).**

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

22  
23 Adjustments made pursuant to this section shall reflect only the percentage increase  
24 required to adjust appropriations to reflect revised salary and other pay requirements  
25 above the funding level established in the base and adopted budget of the respective  
departments.

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

9  
10 **SECTION 10.5 MOUs to be Reflected in Department Budgets.**

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

18  
19 **SECTION 10.6 Funding Memoranda of Understanding (MOUs).**

20 Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda  
21 of Understanding with recognized employee organizations or an arbitration award has  
22 become effective, and said memoranda or award contains provisions requiring the  
23 expenditure of funds, the Controller, on the recommendation of the Human Resources  
24 Director, shall reserve sufficient funds to comply with such provisions and such funds  
25 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



1 make funds available to departments to carry out the purposes required by the  
2 Memoranda of Understanding or arbitration award.

3  
4 **SECTION 10.7 Fringe Benefit Rate Adjustments.**

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

11  
12 When the Controller determines that prepayment of the employer share of pension  
13 contributions is likely to be fiscally advantageous, the Controller is authorized to adjust  
14 appropriations and transfers in order to make and reconcile such prepayments.

15  
16 **SECTION 10.8 Police Department Uniformed Positions.**

17 Positions in the Police Department for each of the various ranks that are filled based on  
18 the educational attainment of individual officers may be filled interchangeably at any  
19 level within the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The  
20 Controller and Human Resources Director are hereby authorized to adjust payrolls,  
21 salary ordinances, and other documents, where necessary, to reflect the current status  
22 of individual employees; provided however, that nothing in this section shall authorize  
23 an increase in the total number of positions allocated to any one rank or to the Police  
24 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 t~~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~~is 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 s~~ Said account or fund shall be maintained by the Controller as long as any portion of said moneys or property remains.

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

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

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

12  
13 **SECTION 11.2 Insurance Recoveries.**

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

17  
18 **SECTION 11.3 Bond Premiums.**

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

21  
22 **SECTION 11.4 Ballot Arguments.**

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

25

**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 ~~S~~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 ~~S~~state, ~~F~~federal, ~~and-or~~ 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 to 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 ~~the~~ 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-or~~ federal disaster and emergency assistance funding, the Mayor and Board of Supervisors

1 -designate the Executive Director of the Department of Emergency Management, the  
2 Controller, and the Deputy Controller to be the agents authorized to execute  
3 agreements for and on behalf of the City, for disaster and emergency assistance  
4 funding from ~~SS~~state and ~~FF~~federal agencies, for all open and future disasters.  
5

6 Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from  
7 previously identified and unidentifiable donors, are hereby appropriated for COVID-19  
8 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds  
9 shall be included in the San Francisco Disaster and Emergency Response and  
10 Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative  
11 Code Sec. 10.100-100(d).  
12  
13  
14

#### 15 **SECTION 11.16 Interest on Grant Funds.**

16 Whenever the City earns interest on funds received from the State of California or the  
17 federal government and said interest is specifically required to be expended for the  
18 purpose for which the funds have been received, said interest is hereby appropriated in  
19 accordance with the terms under which the principal is received and appropriated.  
20

#### 21 **SECTION 11.17 Treasurer – Banking Agreements.**

22 Whenever the Treasurer finds that it is in the best interest of the City to use either a  
23 compensating balance or fee for service agreement to secure banking services that  
24 benefit all participants of the pool, any funds necessary to be paid for such agreement  
25 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

1 -changes will be designed to enhance the usefulness of fund balance information by  
2 providing clearer fund balance classifications that can be more consistently applied and  
3 by clarifying the existing governmental fund type definitions. Reclassification of funds  
4 shall be reviewed by the City's outside auditors during their audit of the City's financial  
5 statements.

#### 7 **SECTION 11.21 State Local Public Safety Fund.**

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

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

#### 18 **SECTION 11.22 Health Care Security Ordinance Agency Fund.**

19 Irrevocable health care expenditures made to the City by employers on behalf of their  
20 employees pursuant to the provisions of Labor & Employment Code Articles 21 and  
21 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance  
22 are maintained in the Health Care Security Ordinance Fund, an agency fund maintained  
23 by the City for the benefit of City Option account holders. Interest earnings in the fund  
24 are hereby appropriated for the administrative costs incurred to manage participant  
25 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 S~~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 the~~ Board of Supervisors 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 eCitywide 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 Sstate and Ffederal 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



1 -provision of central services to the Municipal Transportation Agency in the books and  
2 accounts of the City. No change can increase or decrease the overall level of the City's  
3 budget.

#### 5 **SECTION 12.8 Treasure Island Authority.**

6 Should the Treasure Island property be conveyed and deed transferred from the  
7 ~~F~~federal ~~G~~government, the Controller is hereby authorized to make budgetary  
8 adjustments necessary to ensure that there is no General Fund impact from this  
9 conveyance, and that expenditures of special assessment revenues conform to  
10 governmental accounting standards and requirements of the special assessment as  
11 adopted by voters and approved by the Board of Supervisors.

#### 13 **SECTION 12.9 Hetch Hetchy Power Stabilization Fund.**

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

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

23 The power purchase amount reflected in the Public Utility Commission's expenditure  
24 budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power  
25 purchase appropriations may be increased by the Controller to reflect the pass through

1 -costs of power purchased for resale under long-term fixed contracts previously  
2 approved by the Board of Supervisors.

### 5 **SECTION 12.10 Closure of Special Funds, Projects, and Accounts**

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

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

### 19 **SECTION 12.11 Charter-Mandated Baseline Appropriations.**

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

1

**2 SECTION 12.12 Parking Tax Allocation.**

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

8

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

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

19

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

24

25 If i during the course of the budget period, the OCII requests departments to provide  
additional services beyond budgeted amounts and the Controller determines that the

1 -Successor Agency has sufficient additional funds available to reimburse departments  
2 for such additional services, the departmental expenditure authority to provide such  
3 services is hereby appropriated.

4  
5 When 100% of property tax increment revenues for a redevelopment project area are  
6 pledged based on an agreement that constitutes an enforceable obligation, the  
7 Controller will increase or decrease appropriations to match actual revenues realized for  
8 the project area.

9  
10 The Mayor's Office of Housing and Community Development is authorized to act as the  
11 fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and  
12 disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of  
13 Directors.

#### 14 15 **SECTION 12.14 CleanPowerSF.**

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

#### 23 24 **SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting**

##### 25 **Procedures**

Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors

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

#### 7 8 **SECTION 12.16 City Attorney Gifts and Grants for Federal Response**

9 The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of  
10 in-kind services, including but not limited to in-kind outside counsel services and expert  
11 consultant or witness services, to support the City Attorney's legal advice, advocacy,  
12 and litigation in preparation for or response to policies, actions, threats, and other  
13 decisions by the federal government. The City Attorney shall report all such grants and  
14 gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable  
15 reporting requirements in the Administrative Code and the Campaign and Governmental  
16 Conduct Code.

#### 17 18 **SECTION 14. Departments.**

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

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

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

(c) There shall be a Human Services Agency, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Human Services Agency shall be two departments: (1) the Department of Human Services, under the Human Services Commission, and (2) the Department of Disability and Aging Services ("DAAS"), under the Disability and Aging Services Commission, which 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

1 -Human Resources Director and the Controller are authorized to transfer employees,  
2 positions, and funding in order to effectuate the transfer of the program from one  
3 department to the other. The consolidated agency will be recognized for purposes of  
4 determining employee seniority, position transfers, budgetary authority and transfers or  
5 reappropriation of funds.

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

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

20  
21 (d) There shall be a Film, Grants, and Arts Agency (FGAA), whose formal name  
22 shall be determined at a later date, which shall be considered one entity for budget  
23 purposes and for disbursement of funds. Within the FGAA shall be two departments and  
24 one division of the General Services Agency: (1) the Arts Commission department, led  
25 by the Director of Cultural Affairs under its Commission, (2) the Film Commission

1 -department, led by the Executive Director under its Commission, and (3) Grants for the  
2 Arts ("GFTA"), under the Director. This budgetary structure does not affect the legal  
3 status or structure of the two departments or GFTA. The Human Resources Director  
4 and the Controller are authorized to transfer employees, positions, and funding in order  
5 to effectuate the transfer of the program from one department or division to the other.  
6 The consolidated agency will be reorganized for purposes of determining employee  
7 seniority, position transfers, budgetary authority and transfers or reappropriation of  
8 funds.

9  
10 The Director of the Agency, appointed by the Mayor, will lead the FGAA. The Director  
11 will ensure that the departments and division within the Agency shall coordinate with  
12 each other to improve delivery of services to and for artists and the arts, increase  
13 administrative efficiencies and eliminate duplication of efforts. To this end, they may  
14 share staff and facilities. This coordination is not intended to diminish the authority of  
15 the two commissions—the Arts Commission and the Film Commission—over matters  
16 under their respective jurisdictions.

17  
18 (e) There shall be an Agency for Human Rights, which shall be considered one  
19 entity for budget purposes and for disbursement of funds. Within the Agency shall be  
20 two departments: (1) the Human Rights Commission, led by the Executive Director  
21 under its Commission, and (2) the Department on the Status of Women, led by the  
22 Director under the Commission on the Status of Women. This budgetary structure does  
23 not affect the legal status or structure of the two departments. The Human Resources  
24 Director and the Controller are authorized to transfer employees, positions, and funding  
25 in order to effectuate the transfer of the program from one department or division to the



1 -other. The consolidated agency will be reorganized for purposes of determining  
2 employee seniority, position transfers, budgetary authority and transfers or  
3 reappropriation of funds.

4  
5 The Executive Director of the Human Rights Commission will lead the Agency for  
6 Human Rights. The Executive Director will ensure that the departments within the  
7 Agency shall coordinate with each other to improve delivery of services, increase  
8 administrative efficiencies, and eliminate duplication of efforts. To this end, they may  
9 share staff and facilities. This coordination is not intended to diminish the authority of  
10 the two commissions—the Human Rights Commission and the Commission on the  
11 Status of Women—over matters under their respective jurisdictions.

12  
13 Neither the Executive Director of the Human Rights Commission nor the Director of the  
14 Department on the Status of Women shall receive additional compensation by virtue of  
15 their role in the Agency.

16  
17 (df) The Local Agency Formation Commission (LAFCo) is a separate legal entity  
18 established under ~~S~~state law and is not a department or agency of the City. Because  
19 the City has a legal obligation to provide funds to LAFCo, this ordinance includes an  
20 appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors  
21 or subject to the Board's oversight and direction, this ordinance includes appropriations  
22 to LAFCo in the Board of Supervisors budget for administrative reasons related to the  
23 format of this ordinance. Any transfers of funds to LAFCo from other appropriations in  
24 the budget are prohibited without approval by a subsequent ordinance. City staff,  
25 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

1

2 ~~-~~and LAFCo, subject to any required approvals.

3

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

5 The Controller shall establish rules for the payment of all amounts payable for travel for  
6 officers and employees, and for the presentation of such vouchers as the Controller  
7 shall deem proper in connection with expenditures made pursuant to ~~said~~this Section.

8 No allowance shall be made for traveling expenses provided for in this ordinance unless  
9 funds have been appropriated or set aside for such expenses in accordance with the  
10 provisions of the Charter.

11

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

18

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

23

#### 24 **SECTION 15.1 State of California Travel Program.**

25 To ensure cost effective rates and charges and reduce administrative burdens and  
costs associated with expense reimbursement for City business-related travel and field

1 ~~-~~expenses, the Controller's Office is authorized to implement rules and regulations  
2 required of departments that participate in the State of California's Statewide Travel  
3 Program, administered by the California Department of General Services, which  
4 provides access to ~~S~~state-negotiated rates with hotel, airline, and car rental providers in  
5 adherence with the ~~S~~state's competitive procurement solicitation and contract award  
6 rules and regulations. In compliance with rules and regulations established by the  
7 Controller, which may be updated from time to time, departments are permitted to  
8 participate in the State of California Travel Program as per the pre-established terms  
9 and conditions required by the State for local governments. The Controller's Accounting  
10 Policies and Procedures manual shall include the State of California Travel Program  
11 rules and regulations. This provision shall satisfy San Francisco Administrative Code  
12 approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal  
13 Agreements with Other Public and Non-Profit Agencies, for travel and related services  
14 procured through the State of California Travel Program.

15  
16 **SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.**

17 The Controller is hereby authorized to establish a Contributed Revenue and Adjustment  
18 Reserve to accumulate receipts in excess of those estimated revenues or unexpended  
19 appropriations stated herein. Said reserve is established for the purpose of funding the  
20 budget of the subsequent year, and the receipts in this reserve are hereby appropriated  
21 for said purpose. The Controller is authorized to maintain an Audit and Adjustment  
22 Reserve to offset audit adjustments~~;~~ and to balance expenditure accounts to conform to  
23 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

1 -Cash Fund. No such cash transfers shall be allowed where the investment of said  
2 funds in investments such as the pooled funds of the City is restricted by law.

3  
4 **SECTION 19. Matching Funds for Federal or State Programs.**

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

9  
10 **SECTION 20. Advance Funding of Bond Projects – City Departments.**

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

20  
21  
22 **SECTION 21. Advance Funding of Projects – Transportation Authority.**

23 Whenever the San Francisco County Transportation Authority requests advance  
24 funding of the costs of administration or the costs of projects specified in the City and  
25 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

1 -Tax Regulations Code, the Controller is hereby authorized to make such advance. The  
2 Controller shall recover from the proceeds of the transactions and use tax when they  
3 become available, the amount of the advance and any interest earnings foregone by the  
4 City General Fund as a result of such cash advance funding. The Controller shall use  
5 the monthly rate of return earned by the Treasurer on General City Pooled Cash funds  
6 during the period or periods covered by the advance as the basis for computing the  
7 amount of interest foregone which is to be credited to the General Fund.

8  
9 **SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.**

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

15  
16 The Controller is hereby authorized to make the necessary transfers to correct objects  
17 of expenditure classifications, and corrections in classifications made necessary by  
18 changes in the proposed method of expenditure.

19  
20 **SECTION 22.1 Controller to Implement New Financial and Interfacing**  
21 **Subsystems.**

22 In order to further the implementation and adoption of the Financial and Procurement  
23 System's modules, the Controller shall have the authority to reclassify departments'  
24 appropriations to conform to the accounting and project costing structures established in  
25 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 ~~S~~s~~t~~ate 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 26.2 Assessment Appeals System**

In order to minimize appropriations to the online assessment appeals application filing system project, the Controller is authorized and directed to apply any operating balances from the Assessment Appeals Board of the Board of Supervisors to the project through Fiscal Year 2029-30.

#### **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

1 original appropriation to which the transfer is made.

2  
3  
4 The Controller is authorized to approve substitutions within equipment items purchased  
5 to equip capital facilities providing that the total cost is within the Board-approved capital  
6 project appropriation.

7  
8 The Controller is authorized to transfer approved appropriations between departments  
9 to correctly account for capitalization of fixed assets.

10  
11 The Controller is authorized to shift sources among cash and Certificate of Participation  
12 (COP)-funded capital projects across General Fund departments to ensure the most  
13 efficient and cost-effective administration of COP funds, provided there is no net  
14 increase or decrease in project budgets.

15  
16 The Controller is hereby authorized to revise COP debt service appropriations within  
17 General Fund supported COP debt service funds for authorized but unissued debt, in  
18 order to make final debt service payments due upon issuance of authorized debt. Such  
19 revisions shall not increase or decrease approved expenditure authority and shall only  
20 be done for the purpose of reducing interest costs in future years. Such revisions shall  
21 only be made if the Controller determines it is financially advantageous to do so.

22  
23 **SECTION 30. Business Improvement Districts.**

24 Proceeds from all special assessments levied on real property included in the property-  
25 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 ~~S~~state legislation:

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law), the Board of Supervisors and Enhanced Infrastructure Financing District Public Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

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

| IFD/IRFD/EIFD No / Title   | Ordinance/<br>Resolution | Estimated Tax Increment * |               |
|--|--------------------------|---------------------------|---------------|
| IFD/IRFD/EIFD No / Title   | Ordinance/<br>Resolution | Estimated Tax Increment * |               |
|  |                          | FY 2025-26                | FY 2026-27    |
| IFD 2 Port Infrastructure Financing District<br>Subproject Area Pier 70 G-1 Historic Core  | 27-16                    | \$ 811,000                | \$ 827,000    |
| IFD 2 Port Infrastructure Financing District<br>Subproject Areas Pier 70 G-2, G-3, and G-4 | 220-18                   | \$ 7,975,000              | \$ 8,134,000  |
| IFD 2 Port Infrastructure Financing District<br>Subproject Area I (Mission Rock)           | 34-18                    | \$ 11,035,000             | \$ 13,470,000 |
| IRFD 1 Treasure Island Infrastructure and<br>Revitalization Financing District             | 21-17                    | \$ 13,538,000             | \$ 15,947,000 |
| IRFD 2 Hoedown Yard Infrastructure and<br>Revitalization Financing District                | 348-18                   | \$ 1,867,000              | \$ 2,748,000  |
| EIFD 1 Power Station Enhanced Infrastructure and   |                          |                           |               |
| IFD/IRFD/EIFD No / Title   | Ordinance/<br>Resolution | Estimated Tax Increment * |               |
|  |                          | FY 2025-26                | FY 2026-27    |
| IFD 2 Port Infrastructure Financing District<br>Subproject Area Pier 70 G-1 Historic Core  | 27-16                    | \$ 811,000                | \$ 827,000    |
| IFD 2 Port Infrastructure Financing District<br>Subproject Areas Pier 70 G-2, G-3, and G-4 | 220-18                   | \$ 7,975,000              | \$ 8,134,000  |
| IFD 2 Port Infrastructure Financing District<br>Subproject Area I (Mission Rock)           | 34-18                    | \$ 11,035,000             | \$ 13,470,000 |
| IRFD 1 Treasure Island Infrastructure and<br>Revitalization Financing District             | 21-17                    | \$ 13,538,000             | \$ 15,947,000 |
| IRFD 2 Hoedown Yard Infrastructure and<br>Revitalization Financing District                | 348-18                   | \$ 1,867,000              | \$ 2,748,000  |
| EIFD 1 Power Station Enhanced Infrastructure and<br>Financing District**                   | 113-24                   | \$ -                      | \$ 197,000    |

\*Estimated tax increment per approved Infrastructure Financing Plans.

\*\*Increment allocated beginning FY 2026-27.

1

**2 SECTION 32. Community Facilities and Special Tax Districts.**

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

10

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

16

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

22

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

|   |        |   |   |
|---|--------|---|---|
| Contingent Services Special Tax<br>STD No. 2022-1 (Power Station) | 061-22 | - | - |
|---|--------|---|---|

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

- (1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.  
(2) Based on building permits issued as of May 5, 2025. Actual special tax levy may be lower.  
(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.  
(4) Special tax estimates based on Attachment 2 of the RMA.  
(5) Based on VDDA Execution Dates and COOs as of April 5, 2024. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.  
(6) Based on VDDA Execution Dates and COOs as of April 5, 2024. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.  
(7) Based on Parcel Lease Execution Dates as of April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels

| District  | Ordinance | Projected Special Tax Levy* |              |
|---|-----------|-----------------------------|--------------|
|   |           | (FY 2025-26)                | (FY 2026-27) |
| STD No. 2009-1 - Improvement Area No. 1                             | 16-10     | \$108,735                   | \$114,038    |
| STD No. 2009-1 - Improvement Area No. 2                             | 16-10     | \$167,903                   | \$167,903    |
| CFD No. 2014-1 (Transbay) (1)                                       | 001-15    | \$34,033,224                | \$34,713,889 |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)    | 022-17    | \$3,747,554                 | \$3,822,505  |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)    | 022-17    | \$3,202,140                 | \$3,266,183  |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4) | 022-17    | \$1,319,405                 | \$1,345,793  |
| STD No. 2018-1 (Central SoMa)                                       | 021-19    | -                           | -            |
| STD No. 2019-1 (Pier 70 Condos) (5)                                 | 027-20    |                             |              |
| Facilities Special Tax  |           | \$1,228,621                 | \$1,253,193  |
| Arts Building Special Tax   |           | -                           | -            |
| Services Special Tax  |           | -                           | -            |
| STD No. 2019-2 (Pier 70 Leased) (6)                                 | 028-20    |                             |              |
| Facilities Special Tax  |           | \$584,803                   | \$596,499    |
| Arts Building Special Tax   |           | -                           | -            |
| Shoreline Special Tax   |           | -                           | -            |
| Services Special Tax  |           | -                           | -            |
| STD No. 2020-1 (Mission Rock) (7)                                   | 079-20    |                             |              |
| Development Special Tax (8)   |           | \$7,077,075                 | \$7,218,616  |
| Office Special Tax  |           | \$1,310,741                 | \$1,336,955  |
| Shoreline Special Tax   |           | \$1,242,473                 | \$1,267,322  |
| Contingent Services Special Tax                                     |           |                             |              |
| STD No. 2022-1 (Power Station)                                      | 061-22    | -                           | -            |

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

- (1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.  
(2) Based on building permits issued as of May 5, 2025. Actual special tax levy may be lower.  
(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.  
(4) Special tax estimates based on Attachment 2 of the RMA.  
(5) Based on VDDA Execution Dates and COOs as of April 5, 2024. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.  
(6) Based on VDDA Execution Dates and COOs as of April 5, 2024. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.  
(7) Based on Parcel Lease Execution Dates as of April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24.  
(8) Reflects the maximum special tax on Developed Property. Does not reflect the tax increment offset of Assessed Parcels.

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

One hundred ~~fifty-four~~thirty-nine million, ~~eight-nine~~ hundred sixty thousand and ~~nine~~  
~~seven~~ hundred ~~forty-three~~fourteen dollars (\$~~154,860,943~~139,960,714) of projected but  
unbudgeted, unassigned fund balance from fiscal year 202~~34~~4-24~~6~~6 is designated for

balancing future budget shortfalls in FY 2025~~7~~-2026~~8~~ and after. This amount shall not be included in the calculations of deposits to the

Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

### **SECTION 32.2. Federal and State Emergency Revenue Revisions.**

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

### **~~SECTION 32.3. Fiscal Cliff Reserve.~~**

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

### **SECTION 32.3. Federal and State Revenue Risk Reserve.**

Administrative Provision 32 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the 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. Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. The fiscal year 2024-25 ending balances of these reserves are hereby assigned to a budget contingency reserve for the purpose of managing revenue shortfalls related to changes in federal funding. In addition, all revenue escheated to the General Fund from City Option Medical Reimbursement Accounts in fiscal year 2025-26 is hereby appropriated for deposits to this reserve. These revenues shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

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

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

### **SECTION 34. Transbay Joint Powers Authority Financing.**



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

**SECTION 35. Police Department and Sheriff's Department Overtime Reporting.**

The Police Department and Sheriff's Department shall provide quarterly reports of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:

DAVID CHIU, City Attorney

By: \_\_\_\_\_/s/\_\_\_\_\_

~~ANNE PEARSON~~BRADLEY A. RUSSI

Deputy City Attorney

**Board of Supervisors Budget Spending Plan**

|   | FY 2025-26        |                  |                   | FY 2026-27        |                  |                   | All Years         |                   |                    |
|---|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|--------------------|
|   | General Fund      | Non General Fund | Total             | General Fund      | Non General Fund | Total             | General Fund      | Non General Fund  | Total              |
| <b>Department Budget Reductions</b>               |                   |                  |                   |                   |                  |                   |                   |                   |                    |
| General Fund                                      | 26,740,039        | -                | <b>26,740,039</b> | 12,150,618        | -                | <b>12,150,618</b> | 38,890,657        | -                 | <b>38,890,657</b>  |
| Non General Fund                                  | -                 | 4,976,763        | <b>4,976,763</b>  | -                 | 2,408,676        | <b>2,408,676</b>  | -                 | 7,385,439         | <b>7,385,439</b>   |
| CHF - 1825 to 0922 Downward Position Substitution | -                 | 12,837           | <b>12,837</b>     | -                 | 13,137           | <b>13,137</b>     | -                 | 25,974            | <b>25,974</b>      |
| <b>Supplementary Committee Reductions:</b>        |                   |                  |                   |                   |                  |                   |                   |                   |                    |
| Department Agreements                             | 2,247,549         | 2,491,619        | <b>4,739,168</b>  | 2,289,584         | 2,505,629        | <b>4,795,213</b>  | 4,537,133         | 4,997,248         | <b>9,534,381</b>   |
| Police Overtime, placed on reserve                | (537,583)         | -                | <b>(537,583)</b>  | (652,130)         | -                | <b>(652,130)</b>  | (1,189,713)       | -                 | <b>(1,189,713)</b> |
| Federal & State Revenue Risk Reserve              | (840,000)         | -                | <b>(840,000)</b>  | -                 | -                | <b>-</b>          | (840,000)         | -                 | <b>(840,000)</b>   |
| <b>Additional Budgetary Actions</b>               |                   |                  |                   |                   |                  |                   |                   |                   |                    |
|   | -                 | -                | -                 | -                 | -                | -                 | -                 | -                 | -                  |
|   | -                 | -                | -                 | -                 | -                | -                 | -                 | -                 | -                  |
| <b>TOTAL SOURCES</b>                              | <b>27,610,005</b> | <b>7,468,382</b> | <b>35,078,387</b> | <b>13,788,072</b> | <b>4,914,305</b> | <b>18,702,377</b> | <b>41,398,077</b> | <b>12,382,687</b> | <b>53,780,764</b>  |
|   |                   | <b>7,481,219</b> | <b>35,091,224</b> |                   | <b>4,927,442</b> | <b>18,715,514</b> |                   | <b>12,408,661</b> | <b>53,806,738</b>  |

**Other Committee Actions**

Sheriff's Office - Budget & Finance Committee reserves \$50,000 of technology projects workorder, \$25,000 of property rent, \$93,828 of software licensing fees cost, and \$1,000,000 of salaries and mandatory fringe benefits budget in FY 2025-26, pending update on Sheriff's overtime spending.

Department of Technology - Budget & Finance Committee reserves \$50,000 of other current expenses that is supported by the technology projects workorder from Sheriff in FY 2025-26, pending Sheriff's overtime spending.

Human Services Agency and Department of Emergency Management - Budget & Finance Committee reserves \$9,900,000 in FY 2025-26 and \$18,630,000 in FY 2026-27 of street ambassadors budget, pending progress in the competitive procurement progress and report to the Budget and Finance Committee on the Department's long-term plans for the ambassador contracts.

Recreation and Park - Budget & Finance Committee reserves \$3,000,000 of funds for the San Francisco Zoo in FY 2025-26 pending an update from the Budget and Legislative Analyst.

Homelessness and Supportive Housing - Budget & Finance Committee reserves \$6,861,866 of the Mayor's proposed Interim Housing Expansion in FY 2025-26, pending progress on project execution.

City Administrator & Department of Technology - Budget & Finance Committee reserves \$8,462,420 in FY 2026-27 of Digital Services budget and workorder, pending the Department of Technology, City Administrator, and Controller's Office staff effectuate a workorder model adjustment.

Administrative Provision Section 12.16 City Attorney Gifts and Grants for Federal Response - Add a requirement for the City Attorney to provide a written report to the Board of Supervisors no later than July 1, 2026 and annually thereafter describing all gifts and grants accepted under this provision, and add a sunset date of January 20, 2029.

Board of Supervisors Spending Plan Fiscal Years 2025-26 and 2026-27

| Item #                | Description   | Dept     | FY26 GFS   | FY26 NGFS | 1x | TOTAL FY26<br>ALL FUNDS | FY27 GFS   | FY27 NGFS | 1x | TOTAL FY27<br>ALL FUNDS | GFS        | NGFS | All funds  |
|-----------------------|---|----------|------------|-----------|----|-------------------------|------------|-----------|----|-------------------------|------------|------|------------|
| <b>ALL TOTAL</b>      |   |          | 21,232,493 | -         |    | 21,232,493              | 20,159,541 | -         |    | 20,159,541              | 41,392,034 | -    | 41,392,034 |
| <b>LAYOFF TOTAL</b>   |   |          | 6,399,211  | -         |    | 6,399,211               | 8,737,042  | -         |    | 8,737,042               | 15,136,253 | -    | 15,136,253 |
| 1                     | Restoring Permanent Civil Service (PCS) layoffs only  |          | 3,505,311  |           |    | 3,505,311               | 4,757,544  |           |    | 4,757,544               | 8,262,855  | -    | 8,262,855  |
| 2                     | Restoring Permanent Exempt (PEX) layoffs only   |          | 1,868,029  |           |    | 1,868,029               | 2,795,045  |           |    | 2,795,045               | 4,663,074  | -    | 4,663,074  |
| 3                     | Restoring Temporary Exempt (TEX) layoffs only   |          | 1,025,871  |           |    | 1,025,871               | 1,184,453  |           |    | 1,184,453               | 2,210,324  | -    | 2,210,324  |
| <b>SERVICES TOTAL</b> |   |          | 14,833,282 | -         |    | 14,833,282              | 11,422,499 | -         |    | 11,422,499              | 26,255,781 | -    | 26,255,781 |
| 1                     | SRO hotel code enforcement program  | DBI      | 3,000,000  |           |    | 3,000,000               | 3,000,000  |           |    | 3,000,000               | 6,000,000  | -    | 6,000,000  |
| 2                     | General civil legal services  | MOHCD    | 3,000,000  |           | x  | 3,000,000               | 1,200,000  |           | x  | 1,200,000               | 4,200,000  | -    | 4,200,000  |
| 3                     | Worker rights enforcement and case referral   | ADM/OLSE |            |           |    | -                       | 400,000    |           | x  | 400,000                 | 400,000    | -    | 400,000    |
| 4                     | Sugary drinks tax community engagement program for marginalized and underserved communities   | DPH      | 320,000    |           | x  | 320,000                 |            |           |    | -                       | 320,000    | -    | 320,000    |
| 5a                    | CityBuild and workforce programming to vulnerable populations   | ECN      | 3,000,000  |           |    | 3,000,000               | 2,000,000  |           |    | 2,000,000               | 5,000,000  | -    | 5,000,000  |
| 5b                    | CityBuild and workforce programming to vulnerable populations   | ECN      | -          |           |    | -                       | 1,000,000  |           | x  | 1,000,000               | 1,000,000  | -    | 1,000,000  |
| 6                     | In-language immigrant case management, tenants rights education and counseling, educational partnerships, trauma informed literacy and youth services in D6 and D11, and community stabilization and cultural development | MOHCD    | 1,308,899  |           | x  | 1,308,899               | 808,899    |           | x  | 808,899                 | 2,117,798  | -    | 2,117,798  |
| 7                     | Assessment appeals recovery; Positions 3-year Limited Term  | ASR      | 500,000    |           |    | 500,000                 | 1,200,000  |           |    | 1,200,000               | 1,700,000  | -    | 1,700,000  |
| 8a                    | Board of Supervisors restorations   | BOS      | 683,305    |           | x  | 683,305                 | 722,522    |           | x  | 722,522                 | 1,405,827  | -    | 1,405,827  |
| 8b                    | Board of Supervisors Budget & Legislative Analyst COLA  | BOS      | 146,078    |           |    | 146,078                 | 216,078    |           |    | 216,078                 | 362,156    | -    | 362,156    |
| 9                     | Citywide community outreach and engagement expansion  | MOHCD    | 400,000    |           | x  | 400,000                 | 400,000    |           | x  | 400,000                 | 800,000    | -    | 800,000    |
| 10                    | Senior Community Connector program contract adjustment  | HSA/DAS  | 110,000    |           | x  | 110,000                 | 110,000    |           | x  | 110,000                 | 220,000    | -    | 220,000    |
| 11                    | Senior adult day services and food  | HSA/DAS  | 250,000    |           | x  | 250,000                 |            |           |    | -                       | 250,000    | -    | 250,000    |
| 12                    | Multi-service drop-in center to prevent trafficking among transgender TAY   | MOHCD    | 250,000    |           | x  | 250,000                 |            |           |    | -                       | 250,000    | -    | 250,000    |
| 13                    | Opportunities for All   | HRC      | 1,500,000  |           | x  | 1,500,000               |            |           |    | -                       | 1,500,000  | -    | 1,500,000  |
| 14                    | 1% CODB increase for Ryan White contracts, commensurate with General Fund CODB  | DPH      | 125,000    |           |    | 125,000                 | 125,000    |           |    | 125,000                 | 250,000    | -    | 250,000    |
| 15                    | LGBTQ Information and Referral, Community Building, Cultural Program and Financial Coaching Services  | MOHCD    | 240,000    |           | x  | 240,000                 | 240,000    |           | x  | 240,000                 | 480,000    | -    | 480,000    |



RECEIVED Ak  
OFFICE OF THE MAYOR  
SAN FRANCISCO  
2025 MAY 30 PM 04:21

To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Sophia Kittler, Mayor's Budget Director  
Date: May 30, 2025  
Re: Interim Exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance

Dear Madam Clerk,

I herein present exceptions to the Annual Salary Ordinance (ASO) and Annual Appropriations Ordinance (AAO) for consideration by the Budget and Appropriations Committee of the Board of Supervisors. The City's standard practice is to budget new positions beginning in pay period 7, at 0.79 FTE. 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, prior to final adoption of the budget.

Exceptions are being requested for the following positions:

***General Fund Positions (56.3 FTE)***

- **Office of the Controller (CON)**  
1688 Inspector General, Controller's Office (1.0 FTE). This position was created by voters through the passage of Proposition C in November 2024.
- **Department of Human Resources (HRD)**  
1042 IS Engineer-Journey (3.0 FTE); 1053 IS Business Analyst (1.0 FTE); 1824 Principal Administrative Analyst (1.0 FTE). These 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).
- **Department of Public Health (DPH)**  
2230 Physician Specialist (0.4 FTE); 0932 Manager IV (1.0 FTE); 1636 Health Care Billing Clerk II (1.0 FTE); 1824 Principal Administrative Analyst (1.0 FTE); 1932 Assistant Storekeeper (1.0 FTE); 2232 Senior Physician Specialist (1.0 FTE); 2593 Health Program Coordinator III (1.0 FTE); 2909 Hospital Eligibility Worker Supervisor (1.0 FTE); 2920 Medical Social Worker (1.0 FTE); P103 Special Nurse (1.4 FTE); 2328 Nurse Practitioner (1.5 FTE); 2932 Senior Behavioral Health Clinician (2.0 FTE); 2588 Health Worker IV (2.0 FTE); 2586 Health Worker II (3.0 FTE); 2587 Health Worker III (3.0 FTE); 2312 Licensed Vocational Nurse (6.0 FTE); 2320 Registered Nurse (10.0 FTE); 2930 Behavioral Health Clinician (13.0 FTE). These positions are part of the City's investment in transformed behavioral health and homelessness response, with greater accountability, integrated service delivery, and prioritization of compassionate care.

***Non-General Fund Positions (10.5 FTE)***

- **Office of the Public Defender (PDR)**  
8177 Attorney (Civil/Criminal) (1.0 FTE). An interim exception is required as this is a

new grant for an existing Clean Slate Attorney position at PDR.

- **Department of Public Health (DPH)**

2320 Registered Nurse (0.5 FTE); 2586 Health Worker II (1.0 FTE); 2587 Health Worker III (2.0 FTE); 2588 Health Worker IV (2.0 FTE); 2930 Behavioral Health Clinician (2.0 FTE); 2932 Senior Behavioral Health Clinician (2.0 FTE). These positions are part of the City's investment in transformed behavioral health and homelessness response, with greater accountability, integrated service delivery, and prioritization of compassionate care.

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,



Sophia Kittler  
Mayor's Budget Director

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

OFFICE OF THE MAYOR  
SAN FRANCISCO



DANIEL LURIE  
MAYOR

RECEIVED AK  
BOARD OF SUPERVISORS  
SAN FRANCISCO  
2025 MAY 30 PM04:20

To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Sophia Kittler, Mayor's Budget Director  
Date: May 30, 2025  
Re: Minimum Compensation Ordinance and the Mayor's FY 2025-26 and FY 2026-27  
Proposed Budget

---

Madam Clerk,

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for nonprofit corporations will be \$21.55 as of July 1, 2025, 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 \$22.50 as of July, 1, 2025, eventually reaching \$23.00 by January 1, 2026.

This letter provides notice to the Board of Supervisors that the Mayor's proposed budget for Fiscal Years (FY) FY 2025-26 and FY 2026-27 contains funding to support these minimum compensation age levels for nonprofit corporations and public entities.

If you have any questions, please contact my office.

Sincerely,

A handwritten signature in black ink, appearing to read "SK", with a horizontal line extending to the right.

Sophia Kittler  
Mayor's Budget Director

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





RECEIVED **AK**  
BOARD OF SUPERVISORS  
SAN FRANCISCO  
2025 MAY 30 PM 04:20

To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Sophia Kittler, Mayor's Budget Director  
Date: May 30, 2025  
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 1093 IT Operations Support Administrator III) from the War Memorial (WAR) to the Department of Technology (TIS) in response to TIS's proposal to take on IT management responsibilities.
- Two positions (1.0 FTE 1054 IS Business Analyst-Principal; 1.0 FTE 1052 IS Business Analyst) to be transferred from the Department of Children, Youth, and Their Families (CHF) to TIS to streamline IT service provision citywide, consolidating IT functions under the Department of Technology to improve efficiency and service delivery..
- Two positions (1.0 FTE 0922 Manager I; 1.0 FTE 1823 Senior Administrative Analyst) from the Human Rights Commission (HRC) to the Police Department (POL), which make up the Sexual Harassment and Assault Response and Prevention (SHARP) team, to be transferred from HRC to POL as the final move to transition SHARP to POL.
- Four positions (2.0 FTE 1777 Media/Security Systems Specialist; 2.0 FTE 1781 Media/Security Systems Supervisor) to be transferred from the Office of the City Administrator to TIS to align functions under the most appropriate teams. Currently, A/V services are split between Media Services and SFGovTV. Consolidating all A/V responsibilities under SFGovTV would improve service delivery, increase staffing flexibility, and better align technical expertise. Media Services also oversees security systems in Real Estate-managed buildings, and this responsibility would remain with Real Estate as part of its facilities management role.
- Fifteen positions, including all 7 Commissioners, (0.7 FTE 0111 Board/Commission Members, Group II; 0.09 FTE 0931 Manager III; 0.51 FTE 1823 Administrative Analyst; 2.0 FTE 2998 Representatives, Commission on the Status of Women; 1.0 FTE 0961 Department Head; 1.0 FTE 1840 Junior Management Assistant; 1.0 FTE 1822 Administrative Analyst; 1.0 FTE 1824 Principal Administrative Analyst from the Department on the Status of Women (WOM) to HRC). This list includes six General Fund and two Non-General Fund positions. These changes are made through the Department and do not affect the Commission on the Status of Women. The changes are made at the Mayor's request to consolidate the two Departments into a singular agency to

share financial resources that will benefit the communities of San Francisco and allow the Commissions to effectively follow their Charter mandates.

- Eleven positions (1.0 FTE 2593 Health Program Coordinator III; 1.0 FTE 2932 Senior Behavioral Health Clinician; 2.0 FTE Behavioral Health Clinician; 7.0 FTE 2587 Health Worker III) from the Department of Homelessness and Supportive Services (HOM) to the Department of Public Health (DPH) to integrate staff providing physical and mental health support to people experiencing homelessness or transitioning out of homelessness as part of Whole Person Integrated Care.

If you have any questions, please feel free to contact my office.

Sincerely,

A handwritten signature in black ink, appearing to be 'SK', with a long horizontal line extending to the right.

Sophia Kittler  
Mayor's Budget Director

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





## **BUILDING INSPECTION COMMISSION (BIC)**

**Department of Building Inspection**

**49 South Van Ness Avenue, 5<sup>th</sup> Floor San Francisco, California 94103**

**Voice (628) 652 -3510**

March 11, 2025

Daniel Lurie  
Mayor

**COMMISSION**

Alysabeth  
Alexander-Tut  
President

Evita Chavez  
Catherine Meng  
Bianca Neumann  
Kavin Williams

Sonya Harris  
Secretary

Monique Mustapha  
Asst. Secretary

Patrick O'Riordan,  
C.B.O., Director

Ms. Angela Calvillo  
Clerk of the Board  
Board of Supervisors, City Hall  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco, CA 94102-4694

Dear Honorable Supervisors:

**RE: Building Inspection Commission's official recommendation on  
Positions and Code Enforcement Grants included in DBI's Proposed  
Budget**

The Building Inspection Commission (BIC) respectfully submits this letter as a supplemental request regarding staff positions and clarification of the BIC's official position regarding the general fund line in our budget that currently funds code enforcement outreach efforts in apartments and single room occupancy (SRO) buildings.

**Positions:**

The BIC commends Mayor Lurie for his bold leadership in enacting a hiring and contracting freeze to address the historic General Fund deficit. It is in the spirit of economic recovery and homelessness prevention that the BIC submits these requests for your consideration.

As an enterprise department, DBI staff and programs are funded by our fee revenue and service charges, our hiring does not impact the General Fund deficit.

The work done by the department is critical to economic recovery, health and safety, emergency preparedness, and emergency response. The department does this work by reviewing and approving plans for everything from a single family home renovation to a new hospital, by holding landlords to account for unsafe living conditions, through the soft story program, high-rise window inspections, and responding when disaster strikes; It is DBI's responsibility to ensure the safety and habitability of our City.

The BIC requests your support to fill the positions requested in DBI's budget submission to maintain, and increase the efficiency of providing core public services.

Please approve DBI's positions as requested in the proposed budget.

Code Enforcement Grants (Currently General Fund line)

The BIC passed one motion that approved forwarding the staff's budget to the Mayor and Board of Supervisors *with the recommendation that the Code Enforcement Grants be fully funded*. The BIC considered two pathways for funding this budget line by restoring FY 25-26 10% reduction and the FY 26-27 additional 15% reduction:

1. General Fund: The Mayor and Board of Supervisors could restore the Code Enforcement Grants to full funding using the General Fund; or
2. 1.5% Fee Increase: DBI could increase fees across the board by 1.5% as part of its fee legislation to compensate for the proposed General Fund reductions in support.

For decades, DBI funded community-based enforcement programming. However, most recently the General Fund has supported these programs. This change in funding source was, in part, a result of a budget shortfall.

The work of these Code Enforcement Grants is important and supports the core mission of DBI. These programs reach residents that are living in unsafe living conditions that do not know where to start or are too afraid to report. They are often the most vulnerable SRO residents, immigrant families, and low-income seniors. The BIC supports and recognizes the value of the work done by these programs and the necessity for culturally competent, multi-lingual, direct services to vulnerable populations. These providers go to the tenants as well as take complaints. Reduction in outreach services will not mean a reduction in need, it will mean more tenants leave inhabitable apartments and end up homeless or people will suffer health conditions as a result of uninhabitable housing.

Thank you for your time and consideration of these two important elements to keep city services running. We appreciate your time and attention to these services.

Sincerely,

Building Inspection Commissioners

*Alysabeth Alexander-Tut*

*Evita Chavez*

*Catherine Meng*

*Bianca Neumann*

*Kavin Williams*

cc: Patrick O'Riordan, Director  
Mayor Daniel Lurie  
Board of Supervisors



June 3, 2025

Click on this page to be redirected to the  
Legislative Research Center to view the  
entirety of Public Correspondence received.

Budget and Appropriations Committee  
Supervisors Connie Chan  
Matt Dorsey  
Joel Engardio  
Shamann Walton  
Rafael Mandelman

Dear Budget and Appropriations Committee:

It has come to my attention that the Legacy Business program is in jeopardy of losing its Program Manager position. From the very beginning, Richard Kurylo has exemplified his role in the program and has identified over 400 legacy businesses in San Francisco.

Due to Rick's advocacy, there are currently 13 legacy businesses in Japantown, and we are presently working on identifying additional businesses. Rick has been very instrumental in supporting our legacy small businesses and we could not have accomplished this arduous task without his dedicated support.

We understand that the current budget crisis is staggering but we urge you to please consider retaining this important position that will help keep San Francisco one of the top tourist destinations in the country especially as we rebuild the city's economic future.

Sincerely,

Richard Hashimoto  
President

Cc: Supervisor Bilal Mahmood

OFFICE OF THE MAYOR  
SAN FRANCISCO



DANIEL LURIE  
MAYOR

To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Sophia Kittler, Mayor's Budget Director  
Date: May 30, 2025  
Re: Mayor's FY 2025-26 and FY 2026-27 Budget Submission

RECEIVED AK  
BOARD OF SUPERVISORS  
SAN FRANCISCO  
2025 MAY 30 PM 04:18

Madam Clerk,

In accordance with City and County of San Francisco Charter, Article IX, Section 9.100, the Mayor's Office hereby submits the Mayor's proposed budget by May 30<sup>th</sup>, corresponding legislation, and related materials for Fiscal Year (FY) 2025-26 and FY 2026-27.

In addition to the Mayor's Proposed FY 2025-26 and FY 2026-27 Budget Book, the following items are included in the Mayor's submission:

- Proposed Interim Budget and Annual Appropriation Ordinance (AAO)
- Proposed Interim Annual Salary Ordinance (ASO)
- Proposed Budget and Annual Appropriation Ordinance (AAO)
- Proposed Annual Salary Ordinance (ASO)
- Administrative Provisions for both, but separate documents of the AAO and ASO, in tracked changes, and on pleading paper
- Proposed Budget for the Office of Community Investment and Infrastructure
- A Transfer of Function letter detailing the transfer of positions from one City department to another
- An Interim Exception letter to the ASO
- PUC Capital Amendment and Debt Authorization
- Prop J Certification Letters
- A letter addressing funding levels for consumer price index increases for nonprofit corporations or public entities for the coming two fiscal years
- 40 pieces of trailing legislation
- 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,

Sophia Kittler  
Mayor's Budget Director

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

| No | DEPT | Item   | Description  | Type of Legislation | File # |
|----|------|--|--|---------------------|--------|
| 1  | ADM  | Code Amendment   | Amending the Administrative Code to modify the fees for the use of City Hall   | Ordinance           | 250591 |
| 2  | ADM  | Code Amendment   | Amending the Administrative Code to transfer responsibilities for oversight of the collection of sexual orientation and gender identity data from the City Administrator to the Human Rights Commission and removing obsolete reporting requirements   | Ordinance           | 250593 |
| 3  | ADM  | Code Amendment   | Amending the Administrative Code to clarify the status of the Treasure Island Development Authority ("TIDA") as a City department  | Ordinance           | 250594 |
| 4  | ADM  | Continuing Prop J  | Convention Facilities Management   | Resolution          | 250615 |
| 5  | ADM  | Continuing Prop J  | Security Services for RED Buildings  | Resolution          | 250615 |
| 6  | ADM  | Continuing Prop J  | Custodial Services for RED Buildings   | Resolution          | 250615 |
| 7  | ADM  | Continuing Prop J  | Security Guard Service at Central Shops  | Resolution          | 250615 |
| 8  | BOS  | Continuing Prop J  | Budget and Legislative Analyst Services  | Resolution          | 250615 |
| 9  | CON  | Access Line Tax  | Resolution concurring with the Controller's establishment of the Consumer Price Index for 2025, and adjusting the Access Line Tax by the same rate.  | Resolution          | 250612 |
| 10 | CON  | Code Amendment   | Amending the Administrative Code to eliminate the Budget Savings Incentive Fund  | Ordinance           | 250595 |
| 11 | CON  | Neighborhood Beautification and Graffiti Clean-up Fund Tax | Adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2025  | Ordinance           | 250596 |
| 12 | DBI  | DBI Fee Changes  | Amending the Building, Subdivision, and Administrative Codes to adjust fees charged by the Department of Building Inspection and to establish Subfunds within the Building Inspection Fund; and affirming the Planning Department's determination under the California Environmental Quality Act | Ordinance           | 250592 |
| 13 | DEC  | Early Care and Education                                   | Modifying the baseline funding requirements for early care and   | Ordinance           | 250597 |



|    |     |                                |   |                                    |                  |
|----|-----|--------------------------------|---|------------------------------------|------------------|
|    |     | Commercial Rents Tax Baseline  | education programs in Fiscal Years (FYs) 2025-2026 and 2026-2027, to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax for those baseline programs  |                                    | cont'd<br>250597 |
| 14 | DPH | State Recurring Grants FY25-36 | Authorizing the acceptance and expenditure of Recurring State grant funds by the San Francisco Department of Public Health for Fiscal Year (FY) 2025-2026   | Resolution                         | 250618           |
| 15 | DPH | CCE Expansion Grant            | Grant Agreement - California Department of Social Services - Community Care Expansion Program - Anticipated Revenue to the City \$9,895,834   | Resolution                         | 250619           |
| 16 | DPH | Code Amendment                 | Various Codes - Environmental Health Permit, Fee, and Penalties Revisions   | Ordinance                          | 250606           |
| 17 | DPH | HHIP Grant                     | Delegation of 9.118 Authority - Accept and Expend Grant - San Francisco Health Authority, a local governmental entity doing business as the San Francisco Health Plan ("Health Plan" or "SFHP") - Housing and Homelessness Incentive Program ("HHIP") Expanding San Francisco Department of Public Health Recuperative Care Community Supports - \$2,489,698.63 | Resolution                         | 250620           |
| 18 | DPH | IPP Grant                      | Delegation of 9.118 Authority - Accept and Expend Grant - San Francisco Health Authority, a local governmental entity doing business as the San Francisco Health Plan ("Health Plan" or "SFHP") - Incentive Payment Program ("IPP") San Francisco Department of Public Health Epic Enhancement Implementation Project - \$6,000,000                             | Resolution                         | 250621           |
| 19 | DPH | Patient Revenues               | Amending the Health Code to set patient rates for services provided by the Department of Public Health (DPH), for Fiscal Years 2025-2026 and 2026-2027; and authorizing DPH to waive or reduce fees to meet the needs of low-income patients through its  | <del>Resolution</del><br>Ordinance | 250607           |

|    |       |  |   |            |                  |
|----|-------|--|---|------------|------------------|
|    |       |  | provision of charity care and other discounted payment programs   |            | cont'd<br>250607 |
| 20 | DPH   | Continuing Prop J                                  | Healthcare Security at Primary Care Clinics   | Resolution | 250615           |
| 21 | DPW   | DPW Fee Changes                                    | Public Works, Subdivision Codes - Fee Modification and Waiver   | Ordinance  | 250608           |
| 22 | DPW   | Continuing Prop J                                  | Yard Operations and Street Tree Nursery   | Resolution | 250615           |
| 23 | HOM   | Continuing Prop J                                  | Security Services   | Resolution | 250615           |
| 24 | HOM   | Continuing Prop J                                  | Homelessness and Supportive Housing security services   | Resolution | 250615           |
| 25 | HOM   | Homelessness and Supportive Housing Fund           | Approving the FYs 2025-2026 and 2026-2027 Expenditure Plan for the Department of Homelessness and Supportive Housing Fund   | Resolution | 250613           |
| 26 | HOM   | Our City, Our Home Homelessness Gross Receipts Tax | Funding Reallocation - Our City, Our Home Homelessness Gross Receipts Tax - Services to Address Homelessness - \$88,495,000 Plus Future Revenue Through FY 2027-28            | Ordinance  | 250609           |
| 27 | LIB   | Friends of the Library A&E                         | Annual Accept & Expend legislation for the SFPL's Friends of the Library Fund   | Resolution | 250614           |
| 28 | MOHCD | Continuing Prop J                                  | Treeline Security Inc services for City-owned properties in predevelopment for affordable housing sites   | Resolution | 250615           |
| 29 | OCII  | OCII Budget Resolution                             | Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2025-26 Budget                        | Resolution | 250611           |
| 30 | OCII  | OCII Interim Budget Resolution                     | Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2025-26 Interim Budget                | Resolution | 250610           |
| 31 | PDR   | Crankstart Foundation Grant A&E                    | Accept and Expend Grant - Retroactive - Immigration Defense Unit - Crankstart Foundation - Amendment to the Annual Salary Ordinance for FYs 2024-25 and 2025-26 - \$3,400,000 | Ordinance  | 250598           |
| 32 | POL   | Code Amendment                                     | Registration Fees and Fingerprint ID Fund   | Ordinance  | 250599           |
| 33 | PUC   | Fixed Budget Amendment                             | Continues waiving certain small business first-year permit, license, and business registration fees   | Ordinance  | 250602           |



|    |     |  |   |            |        |
|----|-----|--|---|------------|--------|
| 34 | REC | Bobo Estate A&E                              | Accept and Expend Bequest - Estate of William Benjamin Bobo - Benches, Park Furnishings and Park Improvements Across San Francisco - \$3,600,000  | Resolution | 250616 |
| 35 | REC | Code Amendment                               | Amending the Park Code to authorize the Recreation and Park Department to charge fees for reserving tennis/pickleball courts at locations other than the Golden Gate Park Tennis Center; and affirming the Planning Department's determination under the California Environmental Quality Act     | Ordinance  | 250603 |
| 36 | REC | Authorizing Paid Parking in Golden Gate Park | Authorizing the Municipal Transportation Agency (SFMTA) to set parking rates in Golden Gate Park in accordance with Park Code provisions that authorize SFMTA rate-setting on park property; and affirming the Planning Department's determination under the California Environmental Quality Act | Resolution | 250617 |
| 37 | REC | Code Amendment                               | PUC Cost Recovery Fee   | Ordinance  | 250604 |
| 38 | REC | Code Amendment                               | Scholarship Recovery Fee  | Ordinance  | 250605 |
| 39 | REG | Continuing Prop J                            | Assembly and mailing of vote-by-mail ballot packets   | Resolution | 250615 |
| 40 | SHF | Continuing Prop J                            | Jail Food Service   | Resolution | 250615 |