

File No. 250589

Committee Item No. 2

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee Date June 20, 2025

Board of Supervisors Meeting Date _____

Cmte Board

- ☒ ☐ Ordinance
 - [Mayor's Proposed Annual Appropriation Ordinance – FYs2025-2026 and FY2026-2027](#)
- ☐ ☐ Budget and Legislative Analyst Report
- ☐ ☐ Youth Commission Report
- ☒ ☐ 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](#)

☒ ☐ [Public Correspondence](#)

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>	ASO Administrative Provisions – Clean and Tracked Changes
<input checked="" type="checkbox"/>	<input type="checkbox"/>	MYR Interim Exceptions 5/30/2025
<input checked="" type="checkbox"/>	<input type="checkbox"/>	MYR Minimum Compensation Ordinance Letter 5/30/2025
<input checked="" type="checkbox"/>	<input type="checkbox"/>	MYR Transfer of Functions 5/30/2025
<input checked="" type="checkbox"/>	<input type="checkbox"/>	MYR Trailing Legislation List
<input checked="" type="checkbox"/>	<input type="checkbox"/>	BIC Letter 3/11/2025
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	

Completed by: Brent Jalipa Date June 12, 2025
 Completed by: Brent Jalipa Date _____

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CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED BUDGET AND APPROPRIATION ORDINANCE

AS OF MAY 30, 2025



File No. 250589

Ordinance No. _____

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

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>
<u>Descriptions for Departmental Budget Hearing, June 20, 2025 Meeting, 10:00 a.m.</u>	
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
HSB 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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:

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
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 salaries¹ 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

¹ 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.

POL - Police Department

[illegible][illegible]

FY 2025-26			FY 2026-27		
Total Policy Recommendations			Total Policy Recommendations		
	One-Time	Ongoing	One-Time	Ongoing	Total
General Fund	\$0	\$1,250,000	\$0	\$1,325,000	\$1,325,000
Non-General Fund	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$1,250,000	\$0	\$1,325,000	\$1,325,000

POL - Police Department

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
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
Total							\$38,955

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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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	From	To	From	To	Savings
						1T					GF
											1T

Fiscal Recommendations

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

FY 2025-26

Total Recommended Reductions

	One-Time		Ongoing		Total
	General Fund		General Fund		
	Non-General Fund		Non-General Fund		
	\$0		\$100,000		\$100,000
	\$0		\$0		\$0
Total	\$0		\$100,000		\$100,000

FY 2026-27

Total Recommended Reductions

	One-Time		Ongoing		Total
	General Fund		General Fund		
	Non-General Fund		Non-General Fund		
	\$0		\$100,000		\$100,000
	\$0		\$0		\$0
Total	\$0		\$100,000		\$100,000

AAM - Asian Art Museum

[illegible]

AAM Asian Art Museum													
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
			Total Savings	\$240,867						Total Savings	\$250,913		

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.

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	\$240,867	\$240,867	General Fund	\$0	\$250,913	\$250,913
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$0	\$240,867	\$240,867	Total	\$0	\$250,913	\$250,913

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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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	Savings

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
	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 2025-26Budget 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 2026-27Budget 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:

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

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.

¹ 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.

² 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		FTE		Amount	
		From	To	From	To	From	To	From	To
					Savings	GF	1T		Savings
									GF
									1T

Fiscal Recommendations

		LIB Public Library													
	Equipment Purchase-Budget			\$110,000	\$0	\$110,000		X							
LIB-1		Defer purchase of box truck. The Department indicated that it could defer purchase of this vehicle for one year with minimal operational impact.													
	Dp-Wp Equipment Maint			\$629,264	\$529,264	\$100,000						\$629,264	\$529,264	\$100,000	
LIB-2		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.													
	Advertising			\$300,000	\$200,000	\$100,000		X							
LIB-3		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.													
	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	
LIB-4		Total Savings \$204,834													
		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													

Recommendations of the Budget and Legislative Analyst

LIB - Public Library

[illegible]

Policy Recommendations

[illegible]

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							

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	\$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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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:

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
HRC Human Rights Commission	9772 Community 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	Savings	GF	1T

Fiscal Recommendations

	Human Rights Commission														
	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 And	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 \$7,465														
HRC-1	very the proposed substitution of staff for the same performance level. 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. 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.														
	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 \$62,677														
HRC-2	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
	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							
HRC-3		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.													
	Programmatic Projects-Budget			\$17,921,057	\$17,603,690		\$317,367	x				\$17,921,057	\$17,584,698	\$336,359	x
HRC-4		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.													
	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							
HRC-5		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.													
	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							
HRC-6		Deny the proposed upward substitution of 1.00 FTE 9770 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.													

**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					
	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
		Total Savings					\$0		Total Savings					\$0	
HRC-7		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.													
	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
HRC-8		Total Savings					\$0		Total Savings					\$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				FY 2026-27			
Total Recommended Reductions				Total Recommended Reductions			
One-Time		Ongoing	Total	One-Time		Ongoing	Total
General Fund		\$76,224	\$384,729	General Fund		\$0	\$406,501
Non-General Fund		\$0	\$0	Non-General Fund		\$0	\$0
Total		\$76,224	\$384,729	Total		\$0	\$406,501

HRC - Human Rights Commission

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
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
Total							\$621,925

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Department of 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		From	To	From	To	
						Savings	1T				

Fiscal Recommendations

		Children, Youth and Their Families																								
	DT Technology Projects				\$113,551		\$0		\$113,551	x	x							\$0								
CHF-1		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.																								
	Prof & Specialized Svcs-Bdgt				\$722,089		\$222,089		\$500,000	x	x							\$0								
CHF-2		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.																								
	Other Source-CODB								\$0									\$333,333	x	x						
	Other Source-CODB								\$0									\$166,667	x	x						
CHF-3		Total Savings										\$0					Total Savings					\$500,000				
		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.																								
		One-time savings in FY 2026-27.																								

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	Savings

Policy Recommendations

CHF-4	Children, Youth & Their Families													
	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
		Total Savings				\$273,200				Total Savings				\$284,556
	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.													
	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.													
	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
Total	\$0	\$273,200	\$273,200

FY 2026-27

Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	\$0	\$284,556	\$284,556
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$284,556	\$284,556

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
Total							\$291,071

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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

DEC - Early Childhood

[illegible]

Fiscal Recommendations

	DEC Early Care & Education																	
	Adm-Real Estate Special Svcs			\$22,573	\$0	\$22,573	x		\$23,688	\$0	\$23,688	x		\$23,688	\$0	\$23,688	x	
	Ef-PUC-Water Charges			\$17,486	\$0	\$17,486	x		\$18,710	\$0	\$18,710	x		\$18,710	\$0	\$18,710	x	
	GF-PUC-Light Heat & Power			\$42,735	\$0	\$42,735	x		\$49,601	\$0	\$49,601	x		\$49,601	\$0	\$49,601	x	
	GF-Social Services			\$113,300	\$0	\$113,300	x		\$116,700	\$0	\$116,700	x		\$116,700	\$0	\$116,700	x	
	PUC Sewer Service Charges			\$23,502	\$0	\$23,502	x		\$28,377	\$0	\$28,377	x		\$28,377	\$0	\$28,377	x	
	Sr-DPW Building Repair			\$211,450	\$0	\$211,450	x		\$250,000	\$0	\$250,000	x		\$250,000	\$0	\$250,000	x	
	Sr-DPW-Urban Forestry			\$45,000	\$0	\$45,000	x		\$75,000	\$0	\$75,000	x		\$75,000	\$0	\$75,000	x	
	Adm-Real Estate Special Svcs			\$0	\$22,573	(\$22,573)			\$0	\$23,688	(\$23,688)			\$0	\$23,688	(\$23,688)		
	Ef-PUC-Water Charges			\$0	\$17,486	(\$17,486)			\$0	\$18,710	(\$18,710)			\$0	\$18,710	(\$18,710)		
	GF-PUC-Light Heat & Power			\$0	\$42,735	(\$42,735)			\$0	\$49,601	(\$49,601)			\$0	\$49,601	(\$49,601)		
	GF-Social Services			\$0	\$113,300	(\$113,300)			\$0	\$116,700	(\$116,700)			\$0	\$116,700	(\$116,700)		
	PUC Sewer Service Charges			\$0	\$23,502	(\$23,502)			\$0	\$28,377	(\$28,377)			\$0	\$28,377	(\$28,377)		
	Sr-DPW Building Repair			\$0	\$211,450	(\$211,450)			\$0	\$250,000	(\$250,000)			\$0	\$250,000	(\$250,000)		
	Sr-DPW-Urban Forestry			\$0	\$45,000	(\$45,000)			\$0	\$75,000	(\$75,000)			\$0	\$75,000	(\$75,000)		
	Total Savings											Total Savings						
	\$0											\$0						
DEC-1	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		GF	1T	FTE		Amount		GF	1T
		From	To	From	To			From	To	From	To		
DEC-2	1822 Administrative Analyst	1.00	0.00	\$128,490	\$0			1.00	0.00	\$133,357	\$0		
	Mandatory Fringe Benefits			\$49,933	\$0			1.00	0.00	\$52,462	\$0		
				<i>Total Savings</i>						<i>Total Savings</i>			
					\$178,423						\$185,819		
DEC-3	1246 Principal Human Resource Analyst	1.00	0.00	\$187,464	\$0			1.00	0.00	\$194,565	\$0		
	Mandatory Fringe Benefits			\$62,356	\$0			1.00	0.00	\$65,416	\$0		
				<i>Total Savings</i>						<i>Total Savings</i>			
					\$249,820						\$259,981		
DEC-4	9775 Senior Community Development Specialist II	1.00	0.00	\$167,136	\$0			1.00	0.00	\$173,466	\$0		
	Mandatory Fringe Benefits			\$58,225	\$0			1.00	0.00	\$61,038	\$0		
				<i>Total Savings</i>						<i>Total Savings</i>			
					\$225,361						\$234,504		
DEC-4	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 and is funded through Commercial Rent tax revenue.												
	Ongoing savings.												

FY 2025-26

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund	\$0	\$476,046	\$476,046
Non-General Fund	\$0	\$177,558	\$177,558
Total	\$0	\$653,604	\$653,604

FY 2026-27

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund	\$0	\$562,076	\$562,076
Non-General Fund	\$0	\$118,228	\$118,228
Total	\$0	\$680,304	\$680,304

DEC - Early Childhood

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

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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	1T	From	To	From	To	Savings	GF 1T

Fiscal Recommendations

DBI-1	DBI Administration			\$50,000	\$0	\$50,000				\$50,000	\$0	\$50,000	
	Programmatic Projects-Budget												
				Total Savings	\$50,000					Total Savings	\$50,000		
DBI-2	Reduce Programmatic Projects budget. The Department can delay new programming and utilize existing resources, including projected carryforward funds.												
	Training - Budget			\$20,000	\$0	\$20,000				\$20,000		\$20,000	
				Total Savings	\$20,000					Total Savings	\$20,000		
DBI-3	Reduce Training budget. The Department can attend more local trainings and save on travel expenses.												
	Prof & Specialized Svcs-Bdgt			\$20,000	\$0	\$20,000				\$20,000	\$0	\$20,000	
				Total Savings	\$20,000					Total Savings	\$20,000		
DBI-4	Reduce Professional Services budget. The Department can utilize internal staff resources and save on contracted professional services.												
	9993 Attrition Savings			\$0	(\$20,148)	\$20,148		X					
	Mandatory Fringe Benefits			\$0	(\$7,219)	\$7,219		X					
				Total Savings	\$27,366					Total Savings	\$0		
	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
Total	\$27,366	\$90,000	\$117,366

FY 2026-27

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$90,000	\$90,000
Total	\$0	\$90,000	\$90,000

DBI- Building Inspection

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
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
Total							\$246,357

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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.

REC - Recreation & Park Commission

Fiscal Recommendations

**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			FTE		Amount				
		From	To	From	To	Savings	GF 1T	From	To	From	To	Savings	GF 1T
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.											
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		GF	1T	FTE		Amount		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	
				Total Savings \$134,144						Total Savings \$139,907			
		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.											
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	
				Total Savings \$134,144						Total Savings \$139,907			
		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.											
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	
				Total Savings \$134,144						Total Savings \$139,907			
		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.											
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
				Total Savings \$122,211						Total Savings \$127,533			
		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.											

**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		GF 1T	Savings	FTE		Amount		GF 1T	Savings	
		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		
		Total Savings \$124,756						Total Savings \$130,113						
	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.													
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		
		Total Savings \$116,115						Total Savings \$121,222						
	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.													
REC-16	Attrition Savings			(\$1,767,199)	(\$1,860,958)	\$93,759	x							
	Mandatory Fringe Benefits			(\$707,159)	(\$749,069)	\$41,910	x							
		Total Savings \$135,669												
	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.													

FY 2025-26

Total Recommended Reductions

		One-Time	Ongoing	Total
General Fund	\$500,385	\$665,838	\$1,166,223	
Non-General Fund	\$0	\$775,192	\$775,192	
Total	\$500,385	\$1,441,030	\$1,941,415	

FY 2026-27

Total Recommended Reductions

		One-Time	Ongoing	Total
General Fund	\$0	\$825,412	\$825,412	
Non-General Fund	\$0	\$671,056	\$671,056	
Total	\$0	\$1,496,468	\$1,496,468	

REC - Recreation & Park Commission

[illegible]

Policy Recommendations

		REC Operations														
	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		
				Total Savings			\$101,121		Total Savings						\$105,189	
REC-17	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.															
	0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760			Ongoing savings							
	Mandatory Fringe Benefits			\$67,107	\$0	\$67,107			1.00	0.00	\$180,342	\$0	\$180,342			
	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)			
				Total Savings			\$54,755		Total Savings						\$57,114	
REC-18	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		GF	1T	FTE		Amount		GF	1T	
		From	To	From	To			Savings	To	From	To			Savings
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.												
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					
									Ongoing savings					

Recommendations of the Budget and Legislative Analyst

REC - Recreation & Park Commission

[illegible]

	FY 2025-26		FY 2026-27	
	Total Policy Recommendations		Total Policy Recommendations	
	One-Time	Ongoing	One-Time	Ongoing
General Fund	\$179,396	\$269,671	\$0	\$281,030
Non-General Fund	\$0	\$54,755	\$0	\$57,114
Total	\$179,396	\$324,426	\$0	\$338,144

REC - Recreation & Park Commission

[illegible]

FY 2025-26

FY 2026-27

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
Total							\$200,816

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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:

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
DEM Administration	0923	1
DEM Emergency Services	0933	1
DEM Administration	1241	1
DEM – Emergency Medical 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 grand 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		GF	1T	FTE		Amount		GF	1T	
		From	To	From	To			From	To	From	To			
DEM-6		DEM Emergency Services												
	Attrition Savings			(\$74,845)		(\$85,766)		X	X					\$0
	Mandatory Fringe Benefits			(\$29,994)		(\$33,812)		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.

One-time savings.

FY 2025-26				FY 2026-27			
Total Recommended Reductions				Total Recommended Reductions			
General Fund	One-Time	Ongoing	Total	General Fund	One-Time	Ongoing	Total
	\$217,516	\$0	\$217,516		\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$217,516	\$0	\$217,516	Total	\$0	\$0	\$0

Recommendations of the Budget and Legislative Analyst

DEM - Emergency Management

[illegible]

FY 2025-26			FY 2026-27		
Total Policy Recommendations			Total Policy Recommendations		
	One-Time	Ongoing	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0	\$752,739	\$752,739
Non-General Fund	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$752,739	\$752,739

DEM - Emergency Management

[illegible]

Reserve Recommendations

[illegible]

Recommendations of the Budget and Legislative Analyst

DEM - Emergency Management

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

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
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
Total							\$86,274

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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

HSH - Homelessness and Supportive Housing

[illegible]

Fiscal Recommendations

		HOM Programs												
	Prof & Specialized Svcs			\$6,658,758	\$5,158,758	\$1,500,000	X				\$7,824,691	\$6,324,691	\$1,500,000	X
HOM-1		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.												
	Community Based Org Svcs			\$3,498,627	\$3,348,627	\$150,000	X	X					\$0	
HOM-2		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.												
	Community Based Org Svcs			\$2,118,580	\$1,588,935	\$529,645	X	X					\$0	
HOM-3		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.												
	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	
HOM-4		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.												
	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	
HOM-5				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			FTE		Amount		
		From	To	From	To	Savings	GF	1T	From	To	Savings
HOM-6	7334 Stationary Engineer	0.80	0.00	\$103,164	\$0	\$103,164			1.00	1.00	\$137,748
	Mandatory Fringe Benefits			\$42,133	\$0	\$42,133					\$56,305
	7334 Stationary Engineer	0.08	0.00	\$103,164	\$0	\$103,164			1.00	1.00	\$137,748
	Mandatory Fringe Benefits			\$42,133	\$0	\$42,133					\$56,305
				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.										
HOM-7	7524 Institution Utility Worker	0.80	0.00	\$62,994	\$0	\$62,994			1.00	1.00	\$82,280
	Mandatory Fringe Benefits			\$31,402	\$0	\$31,402					\$42,250
	7524 Institution Utility Worker	0.80	0.00	\$62,994	\$0	\$62,994			1.00	1.00	\$82,280
	Mandatory Fringe Benefits			\$31,402	\$0	\$31,402					\$42,250
				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.										
HOM-8	1823 Senior Administrative Analyst	0.80	0.00	\$118,976	\$0	\$118,976			1.00	0.00	\$155,402
	Mandatory Fringe Benefits			\$43,441	\$0	\$43,441					\$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.									
HOM-9	1634 Principal Account Clerk	0.80	0.00	\$88,587	\$0	\$88,587			1.00	0.00	\$115,709
	Mandatory Fringe Benefits			\$36,160	\$0	\$36,160					\$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									

HSB - 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
Total							\$1,821,338

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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:

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
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

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
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

ECN - Economic & Workforce Development

[illegible]

Fiscal Recommendations

		ECN Economic Development																
	CBO Services			\$1,835,038	\$0	\$1,835,038	x	x										
ECN-1		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.																
	CBO Services			\$5,153,093	\$4,853,093	\$300,000	x						\$5,494,622	\$5,194,622	\$300,000	x		
ECN-2		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.																
		ECN Workforce Development																
	CBO Services			\$3,490,000	\$0	\$3,490,000	x	x										
ECN-3		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		
		Ongoing savings																

		FY 2025-26			FY 2026-27		
		Total Recommended Reductions			Total Recommended Reductions		
		One-Time	Ongoing	Total	One-Time	Ongoing	Total
General Fund		\$5,325,038	\$337,000	\$5,662,038	General Fund	\$0	\$368,843
Non-General Fund		\$0	\$0	\$0	Non-General Fund	\$0	\$0
Total		\$5,325,038	\$337,000	\$5,662,038	Total	\$0	\$368,843

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
Total							\$2,053,706

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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

HSA - Human Services Agency														
Rec #	Account Title	FY 2025-26						FY 2026-27						
		FTE		Amount				FTE		Amount				
		From	To	From	To			From	To	From	To			
Fiscal Recommendations														
		Admin Support Division												
	Debt Service-Budget			\$1,592,842	\$0	\$1,592,842	X				\$6,033,525	\$0	\$6,033,525	X
HSA-1		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.												
	Software Licensing Fees			\$60,000	\$0	\$60,000	x	x						x
HSA-2		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.												
	Fees, Licenses, Permits			\$150,000	\$0	\$150,000	x	x			\$0	\$0	\$0	
HSA-3		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		Savings		GF 1T		FTE		Amount	
		From	To	From	To	From	To	From	To	From	To	From	To
HSA-4	DT Technology Projects			\$421,311	\$221,311	\$200,000	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.											
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.											
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.											

**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	From	To	From	To
HSA-7	1823 Senior Administrative Analyst	1.00	0.00	\$149,730	\$0	1.00	0.00	\$155,402	\$0
	Mandatory Fringe Benefits			\$55,104	\$0			\$57,855	\$0
				Total Savings	\$204,834			Total Savings	\$213,257
HSA-8	0933 Manager V	1.00	0.00	\$232,869	\$0	1.00	0.00	\$241,690	\$0
	Mandatory Fringe Benefits			\$77,237	\$0			\$81,136	\$0
				Total Savings	\$310,106			Total Savings	\$322,826
HSA-9	0923 Manager II	1.00	0.00	\$186,552	\$0	1.00	0.00	\$193,618	\$0
	Mandatory Fringe Benefits			\$68,988	\$0			\$72,316	\$0
	1657 Accountant IV	0.00	1.00	\$0	\$173,250	0.00	1.00	\$0	\$179,813
	Mandatory Fringe Benefits			\$0	\$60,535			\$0	\$63,464
HSA-9				Total Savings	\$21,755			Total Savings	\$22,657

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.

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.

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

HSA - Human Services Agency

Rec #		Account Title	FY 2025-26						FY 2026-27																	
			FTE		Amount		GF 1T	Savings	FTE		Amount		GF 1T	Savings												
			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											
HSA-11		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											
HSA-11		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						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.																							
			1.00		0.00		\$118,245		\$0		\$118,245		x		1.00		0.00		\$122,724		\$0		\$122,724		x	
							\$47,517		\$0		\$47,517		x						\$49,966		\$0.00		\$49,966		x	
			Total Savings						\$165,762						Total Savings						\$172,690					
			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.																							
			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		FTE		Amount	
		From	To	From	To	From	To	From	To
HSA-12	9993 Attrition Savings			\$0	(\$127,745)				
	Mandatory Fringe Benefits			\$0	(\$47,249)				
				Total Savings		\$174,994		Total Savings	
								\$0	
HSA-13	0932 Manager IV	1.00	0.00	\$215,893	\$0	1.00	0.00	\$224,071	\$0
	Mandatory Fringe Benefits			\$74,437	\$0			\$78,251	\$0
				Total Savings		\$290,330		Total Savings	
								\$302,322	
HSA-12	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	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				FTE		Amount					
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
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							Total Savings						
		\$17,130							\$17,766						
HSA-14	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.														
	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							Total Savings						
		\$178,423							\$185,819						
HSA-15	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.														
	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							Total Savings						
		\$210,267							\$218,901						
HSA-16	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.														
	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							Total Savings						
		\$178,423							\$185,819						
HSA-17	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		GF	1T	FTE		Amount		GF	1T		
		From	To	From	To			Savings	From	To	Savings				
	Systems Consulting Services			\$96,000	\$0	\$96,000	x	x					\$0		
HSA-18		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.													
	Community Based Org Svcs			\$6,500,377	\$5,700,377	\$800,000	x	x					\$0		
HSA-19		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.													
	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
HSA-20		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					FY 2026-27				
Total Recommended Reductions					Total Recommended Reductions				
		One-Time	Ongoing	Total			One-Time	Ongoing	Total
General Fund		\$1,966,732	\$2,818,813	\$4,785,545	General Fund		\$0	\$7,310,225	\$7,310,225
Non-General Fund		\$259,284	\$476,767	\$736,051	Non-General Fund		\$0	\$496,495	\$496,495
Total		\$2,226,016	\$3,295,580	\$5,521,596	Total		\$0	\$7,806,720	\$7,806,720

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		From	To	From	To	
	1825 Principal Administrative Analyst II	1.00	0.00	\$189,931	\$0		1.00	0.00	\$197,126	\$0	
	Mandatory Fringe Benefits			\$63,773	\$0				\$66,924	\$0	
	1824 Principal Administrative Analyst	0.00	1.00	\$0	\$173,385		0.00	1.00	\$0	\$179,952	
	Mandatory Fringe Benefits			\$0	\$60,567				\$0	\$63,496	
	1825 Principal Administrative Analyst II	1.00	0.00	\$189,931	\$0		1.00	0.00	\$197,126	\$0	
	Mandatory Fringe Benefits			\$63,773	\$0				\$66,924	\$0	
	1824 Principal Administrative Analyst	0.00	1.00	\$0	\$173,385		0.00	1.00	\$0	\$179,952	
	Mandatory Fringe Benefits			\$0	\$60,567				\$0	\$63,496	
HSA-23											
				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.									
		1.00	0.00	\$186,552	\$0		1.00	0.00	\$193,618	\$0	
				\$69,605	\$0				\$73,269	\$0	
HSA-24				Total Savings	\$256,157				Total Savings	\$266,887	
		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.									
				\$7,574,620	\$6,574,620						
	Community Based Org Svcs				\$1,000,000						
HSA-25		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.									
		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.									
		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	From	To	From	To
					Savings	GF	1T		Savings
									GF
									1T

FY 2025-26					FY 2026-27				
Total Policy Recommendations					Total Policy Recommendations				
		One-Time	Ongoing	Total			One-Time	Ongoing	Total
General Fund		\$1,000,000	\$265,986	\$1,265,986	General Fund		\$0	\$277,075	\$277,075
Non-General Fund		\$0	\$103,439	\$103,439	Non-General Fund		\$0	\$107,752	\$107,752
Total		\$1,000,000	\$369,425	\$1,369,425	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		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.							
		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.							
		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.							
		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 #	FY 2025-26										FY 2026-27				
	FTE					Amount					FTE				
	From	To	From	To	Savings	GF	1T	From	To	From	To	From	To	Savings	GF 1T
Account Title															

FY 2025-26										FY 2026-27									
Total Reserve Recommendations					Total					Total Reserve Recommendations					Total				
One-Time					Ongoing					One-Time					Ongoing				
General Fund	\$9,900,000				\$0					General Fund	\$0				\$0				
Non-General Fund	\$0				\$0					Non-General Fund	\$0				\$0				
Total	\$9,900,000				\$0					Total	\$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
Total							\$694,118

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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	Savings

Fiscal Recommendations

		JUV Juvenile Hall																				
	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				
					Total Savings \$150,000										Total Savings \$150,000							
JUV-1		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.																				
		JUV General																			Ongoing savings.	
	9993 Attrition Savings				(\$114,291)	(\$142,585)	\$28,294	X	X								\$0					
	Mandatory Fringe Benefits				(\$45,805)	(\$60,071)	\$14,266	X	X								\$0					
					Total Savings \$42,560										Total Savings \$0							
JUV-2		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			Total
One-Time	Ongoing		
General Fund	\$42,560	\$150,000	\$192,560
Non-General Fund	\$0	\$0	\$0
Total	\$42,560	\$150,000	\$192,560

FY 2026-27

Total Recommended Reductions			Total
One-Time	Ongoing		
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 \$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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
	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													
ADP-4	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
Total	\$0	\$458,513	\$458,513

FY 2026-27

Total Policy Recommendations			
One-Time	Ongoing	Total	
General Fund	\$0	\$535,451	\$535,451
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$535,451	\$535,451

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
Total							\$301,304

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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:

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
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.

FIR - Fire

[illegible]

FIR-1	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.																			
FIR-2			FIR Support Services																	
	DT Technology Projects				\$360,074		\$260,074		\$100,000	X							\$360,074	\$260,074	\$100,000	X
			Reduce workload due to carryforward balances. The Department maintains a workload 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	
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				FY 2026-27			
Total Recommended Reductions				Total Recommended Reductions			
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$250,000	\$275,028	\$525,028	General Fund	\$0	\$304,729	\$304,729
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$250,000	\$275,028	\$525,028	Total	\$0	\$304,729	\$304,729

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
Total							\$20,367

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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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:

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
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
Total	\$150,000	\$0	\$150,000

GF = General Fund

1T = One Time

DPA - Police Accountability

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
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
Total							\$16,420

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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:

<u>Division</u>	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
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	Savings

Fiscal Recommendations

SDA Inspector General											
SDA-1	Materials & Supplies-Budget			\$4,821	\$2,821	\$2,000	x			\$4,700	\$2,821
											\$1,879
											x
SDA-2											

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.

\$0

\$0

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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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
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.☑													
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.													
SHF-3	Software Licensing Fees			\$1,500,000	\$1,406,172	\$93,828	x		One-time savings.					
	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

SHF - Sheriff													
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				
SHF-4		SHF Custody											
	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
		Total Savings		\$500,000		Total Savings							\$0
		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		SHF Field											
	Attrition Savings			(\$1,343,869)	(\$1,643,869)	\$300,000		x					\$0
	Mandatory Fringe Benefits			(\$537,756)	(\$737,756)	\$200,000		x					\$0
		Total Savings		\$500,000		Total Savings							\$0
		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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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
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.												
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												
		One-time savings												
		One-time savings												
		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.												

FY 2025-26

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$36,472	\$0	\$36,472
Non-General Fund	\$0	\$0	\$0
Total	\$36,472	\$0	\$36,472

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

PDR - Public Defender

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
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
Total							\$990

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
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

	Account Title	FY 2025-26						FY 2026-27					
Rec #		FTE		Amount				FTE		Amount			
		From	To	From	To	Savings	GF 1T	From	To	From	To	Savings	GF 1T
		Fiscal Recommendations											
		DAT District Attorney											
	Programmatic Projects-Budget			\$2,921,304	\$2,896,304	\$25,000	x	x				\$0	
DAT-1		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.											
	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					
DAT-2		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 & COUNTY OF SAN FRANCISCO, CALIFORNIA

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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

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Mayor's Proposed Budget

FY 2025-27

June 11, 2025

June 11, 2025



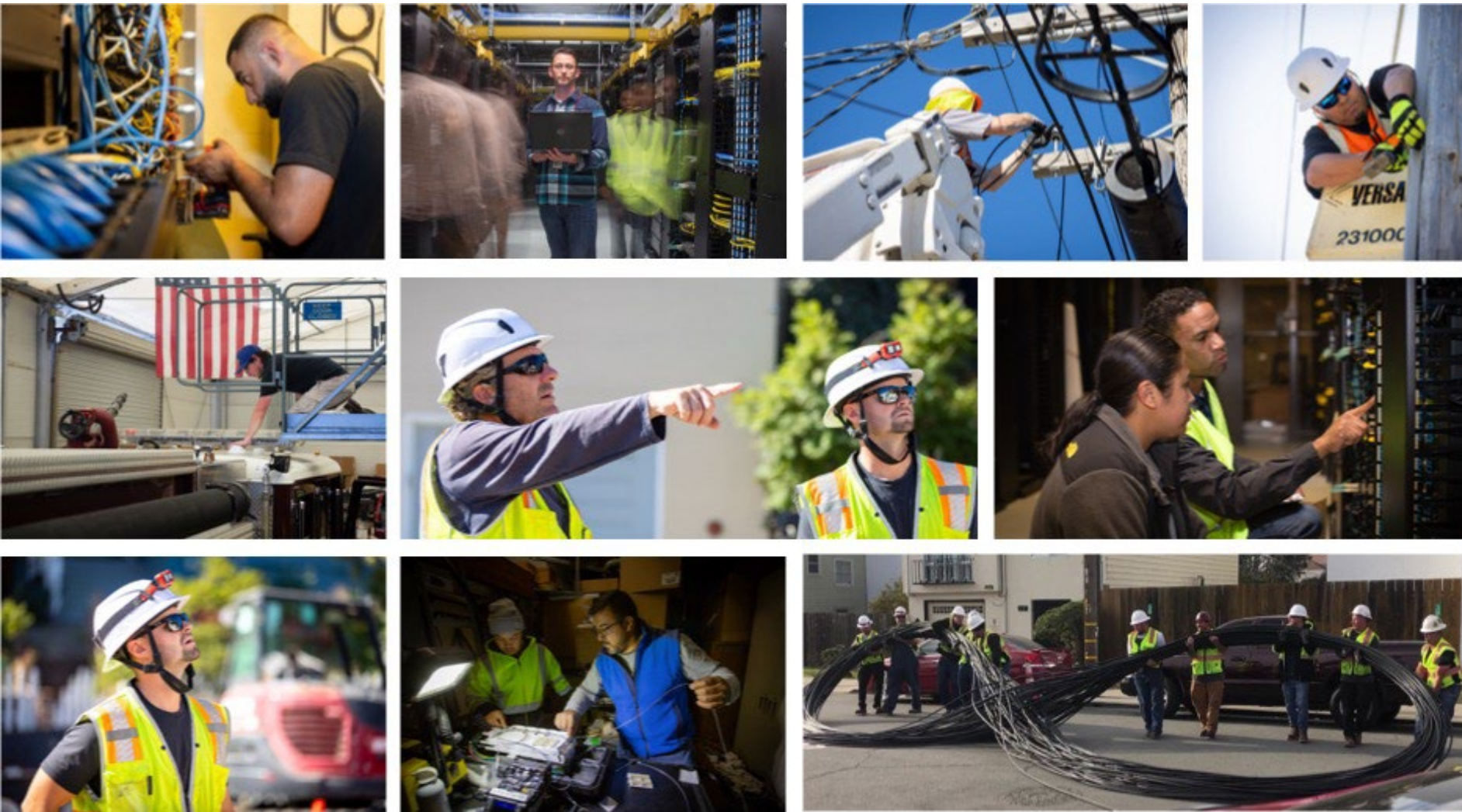
Treasurer & Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

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Office of the Treasurer & Tax Collector

Presented by Treasurer José Cisneros

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FY 25-26 Budget

BOS Budget &
Appropriations
Committee

June 11, 2025

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BOARD OF APPEALS

BOS Budget Presentation
FY26 & FY27
June 11, 2025



San Francisco Office of the City Administrator

Carmen Chu, City Administrator

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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

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Department of Human Resources Budget Proposal Fiscal Years 2025-26 & 26-27

Carol Isen, Human Resources Director
June 11, 2025



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Department of Elections

Proposed Budget

FY 2025 – 2026 and FY 2026 – 2027

Budget and Appropriations Committee Hearing

June 11, 2025



General City Responsibility (GEN)



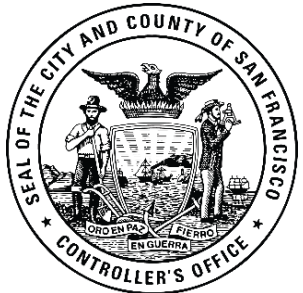
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Office of the Controller

June 12, 2024



Proposed Budget FY 2025-26 & FY 2026-27



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Office of the Controller

June 11, 2025



SAN FRANCISCO
HUMAN SERVICES AGENCY

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Human Services Agency FY 2025-26 and FY 2026-27 Proposed Budget

June 11, 2025



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PLANNING DEPARTMENT FY2025-2027 BUDGET

Rich Hillis
Planning Director, June 11, 2025



San Francisco
Planning

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Department of Building Inspection Proposed Budget FY 2025-26 and 2026-27

Patrick O’Riordan, Director



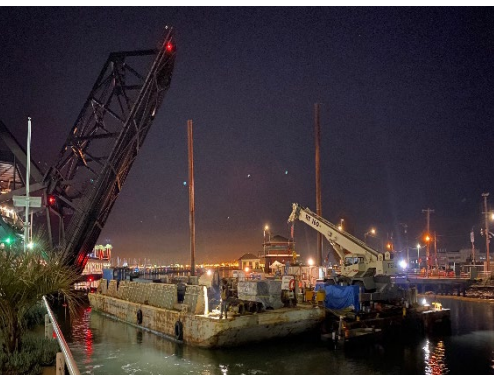
City & County of San Francisco Ethics Commission

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FY 2025-26 and FY 2026-27 Departmental Budget Presentation BOS Budget and Appropriations Committee Wednesday, June 11, 2025

Patrick Ford, Executive Director

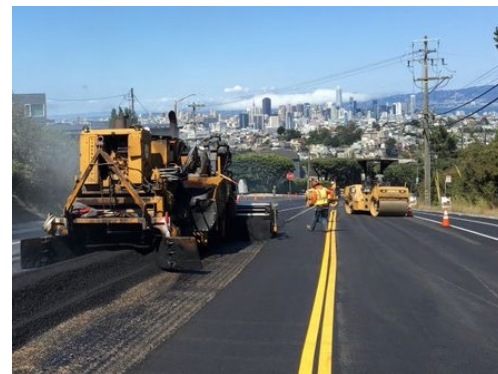
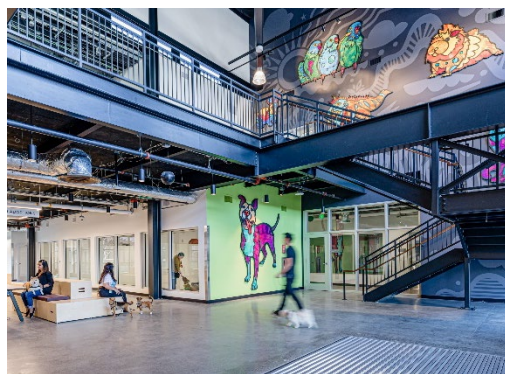
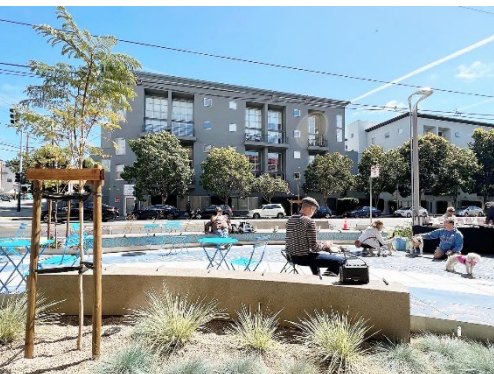


June 11, 2025

San Francisco Public Works FY26 & FY27 Budget

Carla Short
Director

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Board of Supervisors Budget & Appropriations Committee

Proposed Budget FY 2025-26 & FY 2026-27

June 11, 2025

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Asian Art Museum

City and County of San Francisco

Budget and Appropriations Committee Meeting

June 12, 2025



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DRAFT

FY 2026 FAMSFS Budget Hearing

June 12, 2025

SCI FY25-26 & FY 26-27 Budget Presentation

Mathew Lau
Chief Financial Officer
California Academy of Sciences

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DRAFT

sfac san francisco
arts commission

FY 2026 & FY 2027 Proposed Budget

Budget and Finance Committee Hearing
June 12, 2025

La Rose des Vents by Jean-Michel Othoniel, 2015; Photo by Ethan Kaplan Photography

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San Francisco War Memorial & Performing Arts Center

BUDGET PRESENTATION: FY 2025-26 | FY 2026-27

Board of Supervisors' Budget and Appropriations Committee

JUNE 12, 2025

Managing Director, Kate Sofis

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Department of Child Support Services

Proposed Budget for

FY 2025-2026 and FY 2026-2027

Karen M. Roye, Department Head



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Department Budget Presentation

Board of Supervisors, Budget and Finance
June 12, 2025





San Francisco Recreation & Parks

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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

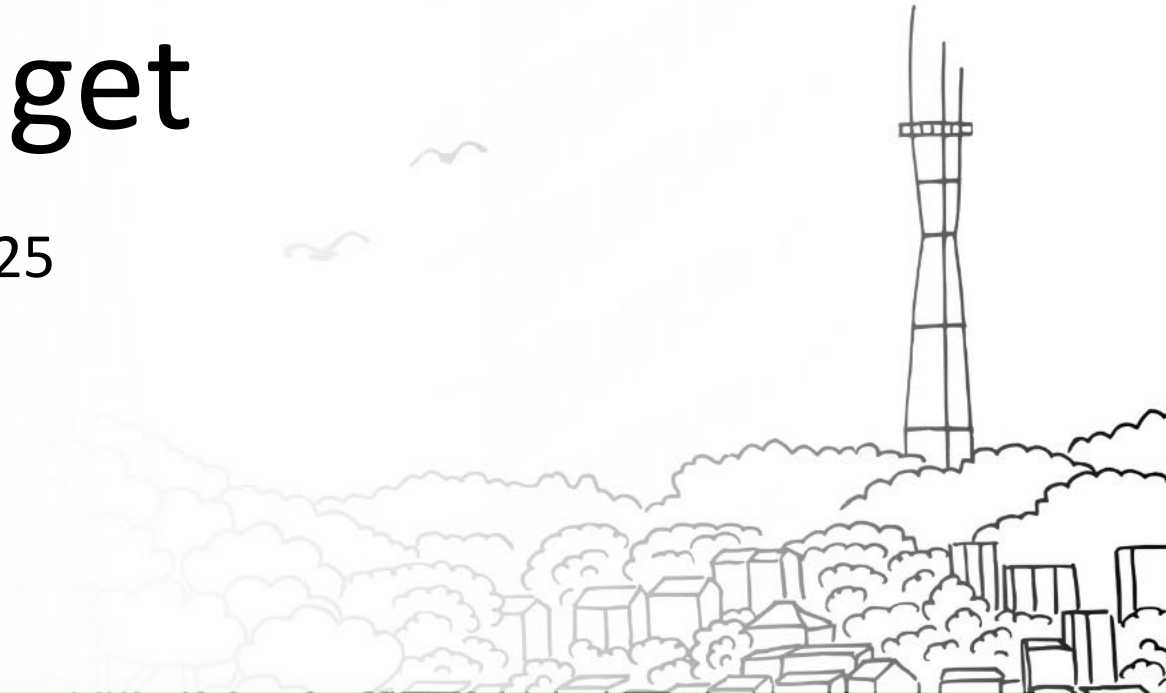


DEPARTMENT OF
HOMELESSNESS AND
SUPPORTIVE HOUSING

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FY 2025-26 & FY 2026-27 Mayor's Proposed Budget

Budget & Appropriations Committee | June 12, 2025





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DEPARTMENT OF PUBLIC HEALTH

FY 25-27 BUDGET

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Mayor's Office of Housing & Community Development and Office of the Mayor



MAYOR'S OFFICE OF
HOUSING & COMMUNITY DEVELOPMENT



OFFICE OF **MAYOR DANIEL LURIE**

Proposed Budget

June 12, 2025



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SAN FRANCISCO
HUMAN RIGHTS
COMMISSION



FY26 & FY27 Proposed Budget

Human Rights Commission

June 12, 2025

DRAFT
AS OF JUNE 6, 2025



San Francisco Department of Children, Youth and Families

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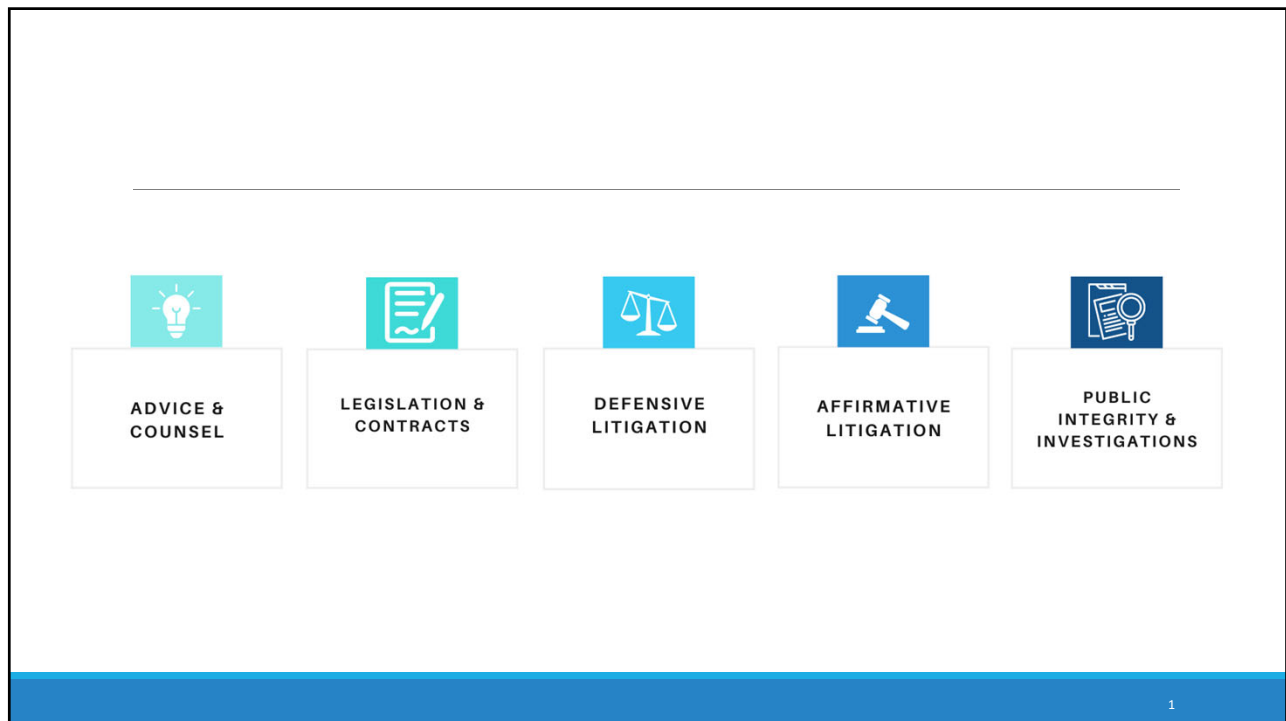
FY2025-26 and FY2026-27 Budget

Board of Supervisors
Budget and Appropriations Committee Meeting

June 12, 2025



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Budget & Appropriations Committee

June 13, 2025

Brandon E. Riley
Court Executive Officer

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FY 2025-26 & 2026-27 Proposed Budget

Budget & Appropriations Committee Hearing

June 13, 2025

Tyrone Jue, Director

SAN FRANCISCO
ENVIRONMENT
DEPARTMENT

SINCE



1870

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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>

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**SAN FRANCISCO
PUBLIC LIBRARY**

SF Board of Supervisors Budget & Appropriations Committee

Fiscal Year 26 & 27 Proposed Budget

Michael Lambert
City Librarian

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San Francisco Employees' Retirement System

Department Budget Presentation

Prepared for: Budget and Appropriations Committee of the San Francisco Board of Supervisors

June 13, 2025



SFERS

San Francisco Employees' Retirement System

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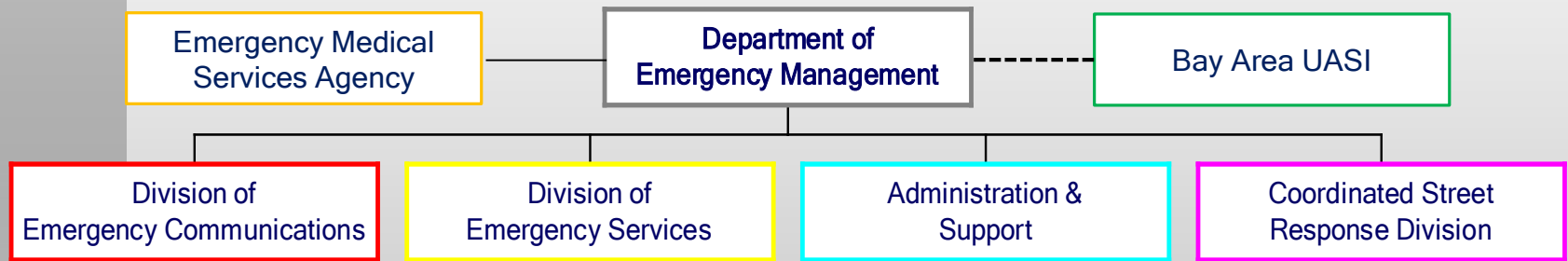
RESIDENTIAL RENT STABILIZATION & ARBITRATION BOARD

BUDGET PRESENTATION
FY 2025-2026 & FY 2026-2027
JUNE 13, 2025

DEM's FY 2025-2027 Budget Proposal

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OVERVIEW OF DEM'S DIVISIONS



Department of Emergency Management



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Juvenile Probation Department Budget Presentation FY 2024/25 & FY 2025/26

Budget & Appropriations Committee
San Francisco Board of Supervisors
June 14, 2024
Katherine W. Miller
Chief Probation Officer



San Francisco Adult Probation Department

BUDGET PROPOSAL PRESENTATION

Fiscal Years 2025-26 &
2026-27

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June 13, 2025

Cristel M. Tullock

Chief Probation Officer



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San Francisco Public Defender Mano Raju

Budget Presentation to Board of Supervisors

June 13, 2025



**SAN FRANCISCO
PUBLIC DEFENDER**

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Fiscal Year 2025-26 and 2026-27 Budget Overview

San Francisco Fire Department

Budget & Finance Committee – June 13, 2025



San Francisco
Sheriff's Office

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FY 2026 & FY 2027 Budget

Budget & Appropriation Committee Presentation



June 13, 2025

Department of Police Accountability

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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



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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.

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OFFICE OF THE DISTRICT ATTORNEY

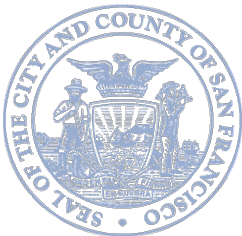
- District Attorney Brooke Jenkins
- Budget & Appropriations Committee
- June 13, 2025



SFPD FY26 & FY27 BUDGET

BUDGET AND APPROPRIATIONS COMMITTEE

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**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

1 Supervisors.

2
3 During the period of the interim Annual Appropriation Ordinance and interim Annual
4 Salary Ordinance, no transfer of funds within a department shall be permitted without
5 approval of the Controller, Mayor's Budget Director and the Chair of the Budget and
6 Finance Committee.

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

13
14 If the Budget and Finance Committee or Budget and Appropriations Committee
15 recommends a budget that increases funding that was deleted in the Mayor's Budget,
16 the Controller shall have the authority to continue to pay these expenses until final
17 enactment of the budget.

18
19 **SECTION 4.1 Interim Budget – Positions.**

20 No new position may be filled in the interim period with the exception of those positions
21 which in the discretion of the Controller are critical for the operation of existing programs
22 or for projects previously approved by the Board of Supervisors or are required for
23 emergency operations or where such positions would result in a net increase in
24 revenues or where such positions are required to comply with law. New positions shall
25 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

depositing revenues that are applicable to the ensuing fiscal year. Said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.

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

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

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

SECTION 5.5 Real Estate Services.

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

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

1 **SECTION 5.6 Collection Services.**

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

11

12 **SECTION 5.7 Contract Amounts Based on Savings.**

13 When the terms of a contract provide for payment amounts to be determined by a
14 percentage of cost savings or previously unrecognized revenues, such amounts as are
15 actually realized from either said cost savings or unrecognized revenues are hereby
16 appropriated to the extent necessary to pay contract amounts due. The Controller is
17 authorized and is hereby directed to establish appropriate accounts to record such
18 transactions.

19

20 **SECTION 6. Bond Interest and Redemption.**

21 In the event that estimated receipts from other than utility revenues, but including
22 amounts from ad-valorem taxes, shall exceed the actual requirements for bond interest
23 and redemption, said excess shall be transferred to a General Bond Interest and
24 Redemption Reserve account. The Bond Interest and Redemption Reserve is hereby
25 appropriated to meet debt service requirements including printing of bonds, cost of bond

1 rating services, funds due to the Internal Revenue Service, and the legal opinions
2 approving the validity of bonds authorized to be sold not otherwise provided for herein.

3
4 Issuance, legal, and financial advisory service costs, including the reimbursement of
5 departmental services in connection therewith, for debt instruments issued by the City,
6 to the extent approved by the Board of Supervisors in authorizing the debt, may be paid
7 from the proceeds of such debt and are hereby appropriated for said purposes.

8
9 To the extent bond rating fees are incurred and payable prior to the issuance of Board
10 of Supervisors authorized Certificates of Participation due to unexpected changes in
11 market conditions causing a delay in issuance, such fees may be paid from funds
12 appropriated for annual Certificates of Participation debt service that exceed the actual
13 requirements for bond interest and redemption.

14
15 **SECTION 7. Allotment Controls.**

16 Since several items of expenditures herein appropriated are based on estimated
17 receipts, income, or revenues which may not be fully realized, it shall be incumbent
18 upon the Controller to establish a schedule of allotments, of such duration as the
19 Controller may determine, under which the sums appropriated to the several
20 departments shall be expended. The Controller shall revise such revenue estimates
21 periodically. If such revised estimates indicate a shortage, the Controller shall hold in
22 reserve an equivalent amount of the corresponding expenditure appropriations set forth
23 herein until the collection of the amounts as originally estimated is assured, and in all
24 cases where it is provided by the Charter that a specified or minimum tax shall be levied
25 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.

1 **SECTION 7.3 Enterprise Deficits.**

2 Funds appropriated herein to meet estimated enterprise deficits shall be made available

3

4 to each such enterprise only to the extent that an actual deficit shall exist and not to

5 exceed the amount herein provided. Any amount not required for the purpose of

6 meeting an enterprise fund deficit shall be transferred back to the General Fund at the

7 end of each fiscal year unless otherwise appropriated by ordinance.

8

9 **SECTION 7.4 Public Utilities Commission Debt Service.**

10 The San Francisco Public Utilities Commission shall, in coordination with the

11 Controller's Office, record and report the use of debt service appropriations in their

12 respective debt service funds consistent with the Schedule of Bond Redemption and

13 Interest Statement included herein and as required pursuant to Governmental

14 Accounting Standards Board (GASB) and Generally Accepted Accounting Principles

15 (GAAP) accounting rules, requirements and practices. The Controller is hereby

16 authorized to make all associated net-zero appropriation transfers to ensure compliant

17 financial reporting.

18

19 **SECTION 8. Expenditure Estimates.**

20 Where appropriations are made for specific projects or purposes which may involve the

21 payment of salaries or wages, the head of the department to which such appropriations

22 are made, or the head of the department authorized by contract or interdepartmental

23 order to make expenditures from each such appropriation, shall file with the Controller,

24 when requested, an estimate of the amount of any such expenditures to be made during

25 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.

25

1 **SECTION 11.5 Tenant Overtime.**

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

8

9 **SECTION 11.6 Refunds.**

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

20

21 **SECTION 11.7 Arbitrage.**

22 The Controller is hereby authorized and directed to refund excess interest earnings on
23 bond proceeds (arbitrage) when such amounts have been determined to be due and
24 payable under applicable Internal Revenue Service regulations. Such arbitrage refunds
25 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

1 costs of power purchased for resale under long-term fixed contracts previously
2 approved by the Board of Supervisors.

3 4 **SECTION 12.10 Closure of Special Funds, Projects, and Accounts**

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

12
13 This budget ordinance appropriates fund balance from active project closeouts in
14 continuing funds in the General Fund and a number of special revenue and enterprise
15 funds. The Controller is directed to deappropriate projects to realize the fund balance
16 used as a source in the adopted budget.

17 18 **SECTION 12.11 Charter-Mandated Baseline Appropriations.**

19 The Controller is authorized to increase or reduce budgetary appropriations as required
20 by the Charter for baseline allocations to align allocations to the amounts required by
21 formula based on actual revenues received during the fiscal year. Departments must
22 obtain Board of Supervisors' approval prior to any expenditure supported by increasing
23 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.

13
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.

22
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/ Resolution	Estimated Tax Increment *	
		FY 2025-26	FY 2026-27
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 811,000	\$ 827,000
IFD 2 Port Infrastructure Financing District 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 Subproject Area I (Mission Rock)	34-18	\$ 11,035,000	\$ 13,470,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 13,538,000	\$ 15,947,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ 1,867,000	\$ 2,748,000
EIFD 1 Power Station Enhanced Infrastructure and 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.

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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.

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

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

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

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

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

(g) The Controller is hereby authorized to transfer any legally available funds to adjust salary and fringe benefit appropriations as required under reclassifications

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 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 ~~¶~~ 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 ~~e~~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 ~~S~~state and ~~F~~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.

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.

3 4 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.

13
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.

18 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~~state budget.

SECTION 24. Use of Permit Revenues from the Department of Building Inspection.

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

SECTION 25. Board of Supervisors Official Advertising Charges.

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

SECTION 26. Work Order Appropriations.

The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department, as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island

Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

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

SECTION 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/ Resolution	Estimated Tax Increment *	
IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2025-26	FY 2026-27
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 811,000	\$ 827,000
IFD 2 Port Infrastructure Financing District 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 Subproject Area I (Mission Rock)	34-18	\$ 11,035,000	\$ 13,470,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 13,538,000	\$ 15,947,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ 1,867,000	\$ 2,748,000
EIFD 1 Power Station Enhanced Infrastructure and 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 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



RECEIVED Ak
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM04:21

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

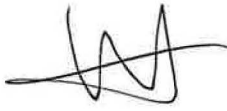
new grant for an existing Clean Slate Attorney position at PDR.

- **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,

A handwritten signature in black ink, appearing to be 'SK' or similar, with a horizontal line extending to the left.

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 blue ink, appearing to be "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:

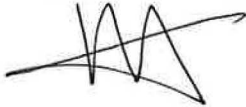
- One position (1.0 FTE 1093 IT Operations Support Administrator III) from the War Memorial (WAR) to the Department of Technology (TIS) in response to TIS's proposal to take on IT management responsibilities.
- Two positions (1.0 FTE 1054 IS Business Analyst-Principal; 1.0 FTE 1052 IS Business Analyst) 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 stroke 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, 5th 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

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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



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 PM04:18

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 30th, 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,

A handwritten signature in blue ink, appearing to read "SK", with a green checkmark to its right.

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 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	Resolution Ordinance	250607

			provision of charity care and other discounted payment programs		cont'd 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