File No. 260616 **Committee Item No.** 1
Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee **Date** June 22, 2026
Board of Supervisors Meeting **Date** _____

Cmte Board

☒ ☐ **Ordinance**
- **Proposed Annual Appropriation Ordinance FYs 2026-2027 and 2027-2028 – 6/1/2026**
- **Proposed Annual Salary Ordinance FYs 2026-2027 and 2027-2028 – 6/1/2026**

☒ ☐ **Budget and Legislative Analyst Report**
- **Description of Departments 6/18/2026**
- **Description of Departments 6/22/2026**

☐ ☐ **Youth Commission Report**
☒ ☐ **Department/Agency Cover Letter and/or Report**
- **MYR Proposed Budget Book FYs 2026-2027 and 2027-2028**
- **AAO Administrative Provisions- Clean and Redlined**
- **ASO Administrative Provisions- Clean and Redlined**
- **MYR Interim Exceptions – AAO/ASO Letter 6/1/2026**
- **MYR Minimum Compensation – Non-Profits Letter 6/1/2026**
- **MYR Transfer of Functions Letter 6/1/2026**
- **MYR Technical Adjustments Letter 6/1/2026**
  - **MYR Round 1 Technical Adjustments Letter Non-Positions/Positions - 6/11/2026**
  - **MYR Round 2 Technical Adjustments Letter Non-Positions/Positions - 6/18/2026**
- **MYR Transmittal Letter and Trailing Legislation 6/1/2026**

☒ ☐ **Public Correspondence**

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☒ ☐ HSH Presentation 6/22/2026
☒ ☐ HSH Budget Memo 6/18/2026
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☒ ☐ ASR Presentation 6/10/2026
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☒ ☐ TTX Org Chart and Position List
☒ ☐ TIS Presentation 6/10/2026

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- [x] [ ] POL Position List Supplement

Completed by: Brent Jalipa **Date** June 18, 2026
Completed by: Brent Jalipa **Date**

CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED
BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2026

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

File No. 260596 **Ordinance No. _____**

FISCAL YEAR ENDING JUNE 30, 2027 and
FISCAL YEAR ENDING JUNE 30, 2028

CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED
SALARY ORDINANCE

AS OF JUNE 1, 2026

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

File No. 260597 **Ordinance No. _____**

FISCAL YEAR ENDING JUNE 30, 2027 and
FISCAL YEAR ENDING JUNE 30, 2028

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, 2026

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 2026-2027 to Fiscal Year 2027-2028 Budget.

Descriptions for Departmental Budget Hearing, June 22, 2026 Meeting, 11:00 a.m.

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YEAR ONE: FY 2026-27

Budget Changes

The Department's $9,045,125 budget for FY 2026-27, as proposed by the Mayor, is $932,185 or 11.5% more than the original FY 2025-26 budget of $8,112,940.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 13.17 FTEs, which are 0.97 FTEs more than the 12.20 FTEs in the original FY 2025-26 budget. This represents an 8.0% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's Steinhart Aquarium operations are supported by General Fund revenues.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $9,596,904 budget for FY 2027-28, as proposed by the Mayor, is $551,779 or 6.1% more than the Mayor's proposed FY 2026-27 budget of $9,045,125.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 13.17 FTEs, which are equal to the FTEs in the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's Steinhart Aquarium operations are supported by General Fund revenues.

DEPARTMENT: SCI – ACADEMY OF SCIENCES

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Academy of Sciences	$7,422,345	$7,460,485	$7,658,802	$8,112,940	$9,045,125
Funded FTE Count	12.12	13.35	13.35	12.20	13.17

The Department's budget increased by $1,622,780 or 21.9% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 1.05 or 8.7% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $932,185 largely due to cost of living increases for positions, increases for capital projects, and increases in costs paid to other City departments for interdepartmental services.

The Mayor's proposed FY 2026-27 budget does not include layoffs of positions directly funded by the City.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $551,779 largely due to increases in costs paid to other City departments for interdepartmental services as well as cost of living increases for positions.

The Mayor's proposed FY 2026-27 budget does not include layoffs of positions directly funded by the City.

RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2026-27 AND FY 2027-28

DEPARTMENT: SCI – ACADEMY OF SCIENCES

RECOMMENDATIONS

YEAR ONE: FY 2026-27

Our reserve recommendations total $2,287,827 in FY 2026-27.

YEAR TWO: FY 2027-28

Our reserve recommendations total $5,534,526 in FY 2027-28.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

SCI- Academy of Sciences

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Reserve Recommendations

	SCI Academy of Sciences														
	Prof & Specialized Svcs			$1,065,081	$532,541	$532,541	x	x			$1,065,081	$0	$1,065,081	x	x
SCI-1	Place 50% of the Department's Professional and Specialized Services budget on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending performance and management audit of the Academy of Sciences. According to Department staff, these funds support the operation, maintenance, and regulatory compliance of Steinhart Aquarium.								Ongoing reserve.						
	Other Professional Services			$75,000	$37,500	$37,500	x	x			$75,000	$0	$75,000	x	x
SCI-2	Place 50% of the Department's Other Professional Services budget on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending performance and management audit of the Academy of Sciences. According to Department staff, these funds support the operation, maintenance, and regulatory compliance of Steinhart Aquarium.								Ongoing reserve.						
	7205 Chief Stationary Engineer			$170,923	$85,462	$85,462	x	x	1.00	0.00	$178,716	$0	$178,716	x	x
	Mandatory Fringe Benefits			$64,837	$32,419	$32,419	x	x			$69,469	$0	$69,469	x	x
				Total Reserve	*$117,880*						*Total Reserve*	*$248,185*			
SCI-3	Place 50% of the salary and benefits for 1.00 FTE 7205 Chief Stationary Engineer on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending performance and management audit of the Academy of Sciences. This proposed reserve does not include proposed appropriations for Attrition Savings, Holiday Pay, Overtime, Premium Pay, Step Adjustments, or Temporary Salaries.								Ongoing reserve.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

SCI- Academy of Sciences

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
SCI-4	7335 Senior Stationary Engineer			$152,697	$76,349	$76,349	x	x	1.00	0.00	$159,660	$0	$159,660	x	x
	Mandatory Fringe Benefits			$60,598	$30,299	$30,299	x	x			$64,982	$0	$64,982	x	x
		Total Reserve			*$106,648*				*Total Reserve*			*$224,642*			
		Place 50% of the salary and benefits for 1.00 FTE 7335 Senior Stationary Engineer on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending performance and management audit of the Academy of Sciences. This proposed reserve does not include proposed appropriations for Attrition Savings, Holiday Pay, Overtime, Premium Pay, Step Adjustments, or Temporary Salaries.							Ongoing reserve.						
SCI-5	7334 Stationary Engineer			$1,509,065	$754,533	$754,533	x	x	11.20	0.00	$1,577,868	$0	$1,577,868	x	x
	Mandatory Fringe Benefits			$639,162	$319,581	$319,581	x	x			$685,839	$0	$685,839	x	x
		Total Reserve			*$1,074,114*				*Total Reserve*			*$2,263,707*			
		Place 50% of the salary and benefits for 11.20 FTE 7334 Stationary Engineers on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending performance and management audit of the Academy of Sciences. This proposed reserve does not include proposed appropriations for Attrition Savings, Holiday Pay, Overtime, Premium Pay, Step Adjustments, or Temporary Salaries.							Ongoing reserve.						
SCI-6	Bldgs, Structures & Improvement Project Budget			$1,676,582	$1,257,437	$419,146	x	x			$1,657,911	$0	$1,657,911	x	x
		Place 25% of the Buildings, Structures & Improvement Project budget on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending audit of the Academy of Sciences. These funds support facilities maintenance as well as capital projects, including an elevator modernization project and a project to address infrastructure maintenance, waterproofing, and mechanical upgrades across Aquarium facility systems.							Ongoing reserve for facilities maintenance and capital projects.						

FY 2026-27
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$2,287,827	$0	**$2,287,827**
Non-General Fund	$0	$0	**$0**
Total	**$2,287,827**	**$0**	**$2,287,827**

FY 2027-28
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$5,534,526	$0	**$5,534,526**
Non-General Fund	$0	$0	**$0**
Total	**$5,534,526**	**$0**	**$5,534,526**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $370,583,358 budget for FY 2026-27, as proposed by the Mayor, is $22,962,947 or 6.6 % more than the original FY 2025-26 budget of $347,620,411.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 65.07 FTEs, which are 1.96 FTEs less than the 67.03 FTEs in the original FY 2025-26 budget. This represents a 2.9 % decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $162,596,426 in FY 2026-27 are $110,609,867 or 40.5% less than FY 2025-26 revenues of $273,206,293.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $382,382,020 budget for FY 2027-28, as proposed by the Mayor, is $11,798,662 or 3.2% more than the Mayor's proposed FY 2026-27 budget of $370,583,358.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 65.07 FTEs, which are equal to the 65.07 FTEs in the Mayor's proposed FY 2026-27 budget. This represents no change in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $159,983,868 in FY 2027-28 are $2,612,558 or 1.6% less than FY 2026-27 estimated revenues of $162,596,426.

DEPARTMENT: CHF – CHILDREN, YOUTH AND FAMILIES

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Department of Children, Youth, and their Families	$333,011,845	$317,963,722	$349,435,136	$347,620,411	$370,583,358
Funded FTE Count	67.80	73.21	66.83	67.03	65.07

The Department's budget increased by $37,571,513 or 11.3% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 2.73 or 4.03% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget increases by $22,962,947 largely due to the increased funding in Student Success Fund and Public Education Enrichment Fund (PEEF), which provide resources for educational and youth programs. These investments expand services for children, youth, and families, driving most of the year-over-year growth.

The Mayor's proposed FY 2026-27 budget includes the deletion of 2 positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
CHF Children Youth & Families	Junior Clerk	1
CHF Children Youth & Families	Public Service Aide – Assistant to Professionals	1

FY 2027-28

The Mayor's proposed FY 2027-28 budget rises again by $11,798,662 due to continued increases in the Student Success Fund, but the overall growth is smaller because some of the prior year funding was supported by onetime grants that are no longer available. Even with this offset, the City continues to prioritize long term support for education, community programs, and coordinated planning across agencies.

DEPARTMENT: CHF – CHILDREN, YOUTH AND FAMILIES

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $370,583,358 in FY 2026-27. Of the $1,017,654 in recommended reductions, $900,000 are ongoing savings and $117,654 are one-time savings. These reductions would still allow an increase of $21,945,293 or 6.3% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $1,156,371, for total General Fund savings of $1,956,371.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $382,382,020 in FY 2027-28. Of the $900,000 in recommended reductions, all are ongoing savings. These reductions would still allow an increase of $10,898,662 or 2.9% in the Department's FY 2027-28 budget.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

CHF - Children, Youth & Their Families

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	Children, Youth & Families														
	Community Based Org Srvcs			$2,046,880	$1,713,547	$333,333	X				$2,656,449	$2,323,116	$333,333	X	
CHF-1	Reduce budgeted amount for Community Based Org. Services. The department has consistently underspent on Community Based Org. Services.										Ongoing savings.				
	Community Based Org Srvcs			$1,023,440	$856,773	$166,667	X				$1,328,224	$1,161,557	$166,667	X	
CHF-2	Reduce budgeted amount for Community Based Org. Services. The department has consistently underspent on Community Based Org. Services.										Ongoing savings.				
	Temp Misc Regular Salaries			$939,716	$839,716	$100,000					$943,317	$843,317	$100,000		
CHF-3	Reduce budgeted amount for Temp. Salaries. The department has consistently underspent on Temp. Salaries.										Ongoing savings.				
	Community Based Org Srvcs			$1,400,000	$1,100,000	$300,000	X				$1,400,000	$1,100,000	$300,000	X	
CHF-4	Reduce budgeted amount for Community Based Org. Services within ERAF CHF Mental Health Centers. The department has consistently underspent on Community Based Org. Services in this program.										Ongoing savings.				
	Attrition Savings			($1,131,481)	($1,218,206)	$86,725		X							
	Mandatory Fringe Benefits			($463,741)	($494,670)	$30,929		X							
CHF-5	*Total Savings* *$117,654*														
	Increase Attrition Savings due to expected hiring timelines for three 1.0 vacant FTE 9775 Senior Community Development Specialist II. This 0.5 FTE adjustment would still allow the Department to fill the positions by January 2027.										One-time savings.				

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$800,000	**$800,000**
Non-General Fund	$117,654	$100,000	**$217,654**
Total	**$117,654**	**$900,000**	**$1,017,654**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$800,000	**$800,000**
Non-General Fund	$0	$100,000	**$100,000**
Total	**$0**	**$900,000**	**$900,000**

GF = General Fund
1T = One Time

CHF - Children, Youth & Families

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
838987	2024	229218	10020	12433	REAL OPTIONS FOR CITY KIDS	10023945	$370
839033	2024	229218	10020	8960	UNITED PLAYAZ INC	10040996	$18,056
839667	2024	229218	10020	14341	NEW DOOR VENTURES	10040996	$3,379
840372	2024	229218	10000	25020	ASIAN PACIFIC AMERICAN COMMUNITY CEN	10040995	$1,279
840381	2024	229218	10020	7937	YOUNG COMMUNITY DEVELOPERS INC	10040996	$222,842
840381	2024	229218	10020	7937	YOUNG COMMUNITY DEVELOPERS INC	10040996	$122,549
840862	2024	229218	10020	8358	WEST BAY PILIPINO MULTI-SERVICE CENTER	10040996	$156
840949	2024	229218	10020	22107	CREATIVITY EXPLORED	10040996	$2,208
840963	2024	229218	10020	15647	BRIDGES FROM SCHOOL TO WORK, INC.	10040996	$11,269
841328	2024	229218	10020	9453	TIDES CENTER	10001640	$438
842185	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10040996	$9,353
842884	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10040996	$14,827
842884	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10040996	$8,876
842981	2024	229218	10020	3238	JAPANESE COMMUNITY YOUTH COUNCIL	10040996	$43,642
842981	2024	229218	10020	3238	JAPANESE COMMUNITY YOUTH COUNCIL	10040996	$35,435
843186	2024	229218	10020	40679	SAN FRANCISCO FIRE YOUTH ACADEMY	10040996	$17,908
843219	2024	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10040996	$261
843246	2024	229218	10020	14228	NO OF MARKET/TENDERLOIN COM BENEFIT	10040996	$65,737
844306	2024	229218	10020	22753	CITY YOUTH NOW	10040996	$7,393
844417	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10040996	$12,529
849146	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10040997	$9,274
849570	2024	229218	10020	11181	FIVE KEYS SCHOOLS AND PROGRAMS	10040996	$7,109
849587	2024	229218	10020	49286	Success Stories Program	10040996	$20,224
855056	2024	229218	10020	11511	SAN FRANCISCO STUDY CENTER INC	10001640	$482
856579	2024	229218	10020	12994	POTRERO HILL NEIGHBORHOOD HOUSE	10001640	$9,969
859156	2024	229218	10020	18372	INGLESIDE COMMUNITY CENTER	10001640	$6,310
859182	2024	229218	10020	16537	LAVENDER YOUTH RECREATION & INFO CTR	10001640	$529
860416	2024	229218	10020	19368	GOOD SAMARITAN FAMILY RESOURCE CTR (	10001640	$366
860416	2024	229218	10020	19368	GOOD SAMARITAN FAMILY RESOURCE CTR (	10001640	$2,490
861277	2024	229218	10020	14944	MISSION NEIGHBORHOOD CENTERS INC	10001640	$40,674
861893	2024	229218	10020	42379	CHEFABLES	10022898	$181,461
862041	2024	229218	10020	14944	MISSION NEIGHBORHOOD CENTERS INC	10001640	$16,082
863691	2024	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10026681	$30,145
863698	2024	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10040997	$5,753
863698	2024	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10040997	$444
869862	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10001640	$5,091
872054	2024	229218	10020	54568	YouthSF	10022896	$3
880842	2024	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10001640	$424
882607	2024	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10040997	$111
885449	2024	229218	10020	8960	UNITED PLAYAZ INC	10001640	$6,809
886478	2024	229218	10020	50927	Bay Area Gators	10001640	$6,209
890776	2024	229218	10020	24637	BAY AREA COMMUNITY RESOURCES	10001640	$22,463
910180	2025	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10041040	$3,645
910180	2025	229218	10010	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10040995	$8,080
912804	2025	229218	10020	7937	YOUNG COMMUNITY DEVELOPERS INC	10022896	$82,487
935327	2025	229218	10020	42379	CHEFABLES	10022898	$91,234
						Total	**$1,156,371**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $343,638,412 budget for FY 2026-27, as proposed by the Mayor, is $2,140,150 or 0.6% more than the original FY 2025-26 budget of $341,498,262.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 67.68 FTEs, which are 5.29 FTEs more than the 62.39 FTEs in the original FY 2025-26 budget. This represents an 8.5% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $286,958,228 in FY 2026-27 are $6,468,750 or 2.2% less than FY 2025-26 revenues of $293,426,978.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $337,466,618 budget for FY 2027-28, as proposed by the Mayor, is $6,171,794 or 1.8% less than the Mayor's proposed FY 2026-27 budget of $334,638,412.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 71.89 FTEs, which are 4.21 FTEs more than the 67.68 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 6.2% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $278,780,323 in FY 2027-28 are $8,177,905 or 2.8% less than FY 2026-27 estimated revenues of $286,958,228.

DEPARTMENT: DEC – DEPARTMENT OF EARLY CHILDHOOD

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Department of Early Childhood	$375,176,907	$345,483,726	$336,660,759	$341,498,262	$343,638,412
Funded FTE Count	64.17	63.19	69.89	62.39	67.68

The Department's budget decreased by $31,538,495 or 8.4% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 3.51 or 5.5% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $2,140,150 largely due to increases in childcare subsidies and grant funding for community organizations that are part of the City's system of care young children, caregivers, and early educators. The Department is also reducing Proposition C expenditures by $8.7 million in FY 2026-27, but this reduction is largely offset by increases to PEEF funding.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $6,171,794 largely due to reductions in Prop C and PEEF funding. This combined $7.2 million reduction in funding is partially offset by growth in Prop 10-Tobacco Tax and restoration of baseline general fund.

The Mayor's proposed FY 2027-28 budget does not include proposed layoffs.

DEPARTMENT: DEC – DEPARTMENT OF EARLY CHILDHOOD

Recommendations

Year One: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $1,061,637 in FY 2026-27. Of the $1,061,637 in recommended reductions, $18,162 are ongoing savings and $1,043,475 are one-time savings. These reductions would still allow an increase of $1,078,513 or 0.3% in the Department's FY 2026-27 budget.

Year Two: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $25,173 in FY 2027-28. All of the $25,173 in recommended reductions are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DEC - Department of Early Childhood

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	DEC Early Childhood and Education														
	Community Based Org Srvcs			($8,325,500)	($9,368,975)	$1,043,475	X	X					$0		
DEC-1	Increase the one-time reductions to Community Based Organization Services by $1,043,475 in FY 2026-27. These savings account for expenditure authority in Fund 10000 that is not revenue-backed and therefore requires General Fund support. As the Children's and Early Learning baselines are overfunded in FY 2026-27, this expenditure authority and the associated General Fund support are no longer needed and the Department can instead use PEEF funds to issue grant funding for tuition reimbursement programming. Accepting this recommendation still permits General Fund authority to cover workorders for childcare facilities maintenance that is not eligible for PEEF funding.								One-time savings						
	0923 Manager II	0.80	0.00	$154,678	$0	$154,678			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$58,813	$0	$58,813					$79,606		$79,606		
	1824 Principal Administrative Analyst	0.00	0.80		$143,965	($143,965)			0.00	1.00	$0	$188,162	($188,162)		
	Mandatory Fringe Benefits			$0	$51,364	($51,364)					$0	$68,711	($68,711)		
DEC-2		*Total Savings*			*$18,162*				*Total Savings*			*$25,173*			
	Deny 1.00 new 0923 Manager II FTE and substitute the position with 1.00 FTE 1824 Principal Analyst. The program monitoring, planning, and compliance assessments performed by this position can be accomplished by the 1824 Principal Administrative Analyst classification.								Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$1,043,475	$0	**$1,043,475**
Non-General Fund	$0	$18,162	**$18,162**
Total	**$1,043,475**	**$18,162**	**$1,061,637**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$25,173	**$25,173**
Total	**$0**	**$25,173**	**$25,173**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $354,146,241 budget for FY 2026-27, as proposed by the Mayor, is $91,345,223 or 34.8% more than the original FY 2025-26 budget of $262,801,018.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 972.17 FTEs, which are 6.66 FTEs more than the 965.51 FTEs in the original FY 2025-26 budget. This represents a 0.69% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $262,646,273 in FY 2026-27 are $89,958,642 or 52.09% more than FY 2025-26 revenues of $172,687,631.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $282,559,001 budget for FY 2027-28, as proposed by the Mayor, is $71,587,240 or 20.21% less than the Mayor's proposed FY 2026-27 budget of $354,146,241.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 966.62 FTEs, which are 5.55 FTEs less than the 972.17 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.6% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $192,748,327 in FY 2027-28 are $69,897,946 or 26.6% less than FY 2026-27 estimated revenues of $262,646,273.

DEPARTMENT: REC – RECREATION AND PARK

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Recreation and Park Department	$241,306,994	$263,100,390	$254,873,111	$262,801,014	$354,146,241
Funded FTE Count	947.26	986.82	987.24	965.51	972.17

The Department's budget increased by $112,839,247 or 46.8% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 24.91 or 2.6% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026–27 budget for the Department has increased by $91,345,280, largely due to higher capital outlay for the Marina Yacht Harbor Remediation Project, which is fully funded by a PG&E settlement, as well as increased salaries and benefits to support new park sites funded through Community Facility District revenues.

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

The Mayor's proposed FY 2026-27 budget includes fee increases above inflation. Details of these proposed fees paid by individuals are as follows:

Fee	Proposed Increase	Expected Incremental Revenue
Golden Gate Park Parking Fee	Implementation of hourly parking fee (from $0 to $3)	$6,800,000
Camp Mather 2 person cabin weekly reservation	15%	$6,530
Camp Mather 3 person cabin weekly reservation	15%	$26,764
Camp Mather 4 person cabin weekly reservation	15%	$33,893
Camp Mather 5 person cabin weekly reservation	15%	$40,939
Camp Mather 6 person cabin weekly reservation	15%	$72,424
Camp Mather 6 person tentsite weekly reservation	15%	$11,349

Camp Mather weekly meal plan - Adult	15%	$163,853
Camp Mather weekly meal plan - Youth	15%	$57,415
Afterschool Fee	9%	$27,548

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $75,421,128 largely due to decreases in capital outlay expenditures related to the Marina Yacht Harbor Remediation and Improvement project and other one-time capital projects.

The Mayor's proposed FY 2027-28 budget does not include layoffs.

DEPARTMENT: REC – RECREATION AND PARK

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $915,721 in FY 2026-27. Of the $915,721 recommended reductions, $500,000 are ongoing savings and $415,721 are one-time savings. These reductions would still allow an increase of $90,429,559 or 34.4% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $174,871, for total General Fund savings of $1,090,592.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $500,000 in FY 2027-28. All of the $500,000 in recommended reductions are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

REC - Recreation and Park

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	REC Operations														
	Programmatic Projects-Budget			$713,914	$413,914	$300,000	x	x							
REC-1	Reduce the programmatic projects budget for the Peace Parks & Pathways program. The Department accumulated funding in the Continuing Operating authority due to reduced programming during COVID-19. The Department has spent $2.37M of the $2.6M budgeted for FY 2025–26 and has a carryforward balance of $1.2M from FY 2024–25, which can cover this one-time budget reduction.								One-time savings						
	Programmatic Projects-Budget			$432,024	$332,024	$100,000	x				$432,024	$332,024	$100,000	x	
REC-2	Reduce the programmatic projects budget for the Park Strop program. The Department experienced minimal spending in this authority due to delays in filling program positions resulting from the citywide hiring freeze. The Department has an available balance of $773,548 that will carry forward to FY 2026–27, which can cover this one-time budget reduction.								Ongoing savings						
	Equipment Purchase-Budget			$22,347	$0	$22,347	x	x							
REC-3	Deny the replacement of one utility cart. The Department has proposed replacing 10 utility carts; this recommendation would still allow the Department to replace 9 utility carts.								One-time savings						
	Equipment Purchase-Budget			$46,687	$0	$46,687	x	x							
REC-4	Deny the replacement of one mower. The Department has proposed replacing seven mowers. With recommendations REC-4 and REC-5, the Department would still be able to replace five mowers.								One-time savings						
	Equipment Purchase-Budget			$46,687	$0	$46,687	x	x							
REC-5	Deny the replacement of one mower. The Department has proposed replacing seven mowers. With recommendations REC-4 and REC-5, the Department would still be able to replace five movers.								One-time savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

REC - Recreation and Park

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
REC-6	9993M_C Attrition Savings - Miscellaneous			($176,302)	($459,985)	$283,683	x				$20	($299,982)	$300,002	x	
	Mandatory Fringe Benefits			($72,289)	($188,606)	$116,317	x				$4	($99,994)	$99,998	x	
		Total Savings		*$400,000*					*Total Savings*		*$400,000*				
		The Department is reassigning 23 positions from the Open Space Fund and the Park and Golf Fund into the General Fund and moving four positions out of the General Fund. Eighteen of these positions are being held for attrition; however, the overall increase in attrition savings in the General Fund does not fully reflect the movement of these positions.							Ongoing savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$415,721	$500,000	**$915,721**
Non-General Fund	$0	$0	**$0**
Total	**$415,721**	**$500,000**	**$915,721**

FY 2027-28
Total Recommended Reductions

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

GF = General Fund
1T = One Time

REC - Recreation and Park

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000741562	2023	150723	10010	000000661	YORKE ENGINEERING, LLC	10040573	$52
0000753939	2023	232197	10080	000004575	Race to Zero Waste	10001738	$209
0000839088	2024	262677	10080	000002230	CONTRA COSTA COUNTY- OFF OF THE SHERI	10001738	$1,644
0000839274	2024	262684	10080	000002027	FEDERAL EXPRESS CORP	10001738	$370
0000839281	2024	262684	10080	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001738	$216
0000839281	2024	262684	10080	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001738	$109
0000839284	2024	262684	10080	000000322	KONE INC	10001738	$4,468
0000839284	2024	262684	10080	000000322	KONE INC	10001738	$453
0000839287	2024	262684	10080	000000322	KONE INC	10001738	$2,500
0000839311	2024	262684	10080	000000322	KONE INC	10001738	$839
0000839317	2024	262684	10080	000000322	KONE INC	10001738	$109
0000839400	2024	262684	10080	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001738	$137
0000839400	2024	262684	10080	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001738	$50
0000839400	2024	262684	10080	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001738	$699
0000839437	2024	262684	10080	000001589	QUADIENT LEASING USA INC	10001738	$610
0000839443	2024	262684	10080	000001438	QUADIENT, INC	10001738	$455
0000839443	2024	262684	10080	000001438	QUADIENT, INC	10001738	$4,979
0000839844	2024	262661	10080	000001104	SHRED WORKS	10001738	$2
0000839847	2024	262684	10080	000001075	SONITROL OF SAN FRANCISCO	10001738	$1,628
0000839854	2024	262684	10080	000001052	STAPLES BUSINESS ADVANTAGE	10001738	$278
0000839866	2024	262684	10080	000000807	WORDJET TRANSCRIPTION	10001738	$110
0000842520	2024	150649	10010	000001561	MAR-VAL FOOD STORES	10001740	$400
0000842520	2024	150649	10010	000001561	MAR-VAL FOOD STORES	10001740	$400
0000847052	2024	150649	10000	000002395	BROWN SAND INC	10040573	$226
0000847060	2024	150648	10010	000004982	ODP Business Solutions, LLC	10001740	$110
0000847645	2024	262684	10080	000000904	U S PURE WATER CORP	10001738	$2,599
0000847856	2024	150708	10010	000004901	LakeTech, inc.	10001737	$75
0000849327	2024	150725	10010	000002438	BERONIO LUMBER CO	10001737	$1,456
0000849327	2024	150725	10010	000002438	BERONIO LUMBER CO	10001737	$17
0000849768	2024	150670	10010	000001661	LANGUAGELINE SOLUTIONS	10001740	$3,404
0000851620	2024	150725	10010	000001933	GOW SUPPLY COMPANY	10001737	$633
0000851753	2024	150678	10010	000002145	DEVIL MOUNTAIN WHOLESALE NURSERY, LL	10001737	$148
0000852020	2024	150670	10010	000001573	MARIN CHARTER & TOURS	10001740	$5,370
0000852530	2024	150725	10010	000001363	PACIFIC NURSERIES	10001737	$65
0000852530	2024	150725	10010	000001363	PACIFIC NURSERIES	10001737	$6
0000853042	2024	150693	10010	000000834	WEST COAST CONTRACTORS SERVICES	10001737	$611
0000854385	2024	262684	10080	000004746	H2O Water Company	10001738	$487
0000858545	2024	150648	10010	000004099	Claypeople, Inc	10001740	$35
0000860708	2024	150723	10010	000001931	GRAINGER	10038454	$145
0000862523	2024	262684	10080	000001218	RICOH USA INC	10001738	$3,000
0000862523	2024	262684	10080	000001218	RICOH USA INC	10001738	$561
0000862523	2024	262684	10080	000001218	RICOH USA INC	10001738	$3,000
0000862523	2024	262684	10080	000001218	RICOH USA INC	10001738	$1,104
0000862523	2024	262684	10080	000001218	RICOH USA INC	10001738	$1,791
0000864842	2024	150678	10010	000002115	ALHAMBRA	10001737	$109
0000864842	2024	150678	10010	000002115	ALHAMBRA	10001737	$633
0000865314	2024	262661	10080	000001238	RED WING SHOE STORE - STOCKTON	10001738	$250
0000865455	2024	150682	10010	000002495	AT&T MOBILITY	10001737	$72
0000869637	2024	262692	10080	000002518	ARC DOCUMENT SOLUTIONS LLC	10001739	$124
0000873303	2024	150678	10010	000002145	DEVIL MOUNTAIN WHOLESALE NURSERY, LL	10001737	$357
0000875130	2024	176644	10080	000001052	STAPLES BUSINESS ADVANTAGE	10001738	$136
0000875267	2024	150682	10010	000001363	PACIFIC NURSERIES	10001737	$167

REC - Recreation and Park

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000875559	2024	150680	10010	000002607	AGURTO CORPORATION DBA PESTEC	10001737	$9,986
0000876054	2024	150654	10010	000005372	Rec Express Inc	10001740	$34
0000876054	2024	150654	10010	000005372	Rec Express Inc	10001740	$262
0000876064	2024	150648	10010	000001052	STAPLES BUSINESS ADVANTAGE	10001740	$278
0000877270	2024	150647	10010	000003876	ANIMAL CONNECTION	10001740	$851
0000879053	2024	150680	10010	000001931	GRAINGER	10001737	$78
0000880649	2024	262684	10080	000001218	RICOH USA INC	10001738	$681
0000882659	2024	150648	10010	000000811	WIRELESS VOICE & DATA INC	10001740	$130
0000883869	2024	262684	10010	000003869	INTERGRAPHICS LLC	10041843	$1,230
0000884511	2024	150693	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001737	$5,617
0000884511	2024	150693	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001737	$489
0000884514	2024	150693	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001737	$32
0000884702	2024	262677	10080	000001447	NATIONAL SAFETY COUNCIL	10001738	$2,565
0000885627	2024	232197	10080	000004575	Race to Zero Waste	10001738	$149
0000885789	2024	150682	10010	000002450	BEARSAVER	10001737	$1,283
0000886696	2024	262661	10080	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001738	$220
0000886696	2024	262661	10080	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001738	$423
0000887248	2024	150670	10010	000004728	Royal Ambulance Inc.	10001740	$1,350
0000889836	2024	262666	10080	000002495	AT&T MOBILITY	10001738	$16
0000889836	2024	262666	10080	000002495	AT&T MOBILITY	10001738	$49
0000890094	2024	150689	10010	000002438	BERONIO LUMBER CO	10001737	$14
0000890094	2024	150689	10010	000002438	BERONIO LUMBER CO	10001737	$20
0000890094	2024	150689	10010	000002438	BERONIO LUMBER CO	10001737	$4,206
0000890095	2024	150689	10010	000002395	BROWN SAND INC	10001737	$152
0000890095	2024	150689	10010	000002395	BROWN SAND INC	10001737	$508
0000890538	2024	262684	10080	000001218	RICOH USA INC	10001738	$1,901
0000890538	2024	262684	10080	000001218	RICOH USA INC	10001738	$869
0000891599	2024	262684	10080	000000304	TK ELEVATOR CORPORATION	10001738	$142
0000891833	2024	150723	10010	000000661	YORKE ENGINEERING, LLC	10041843	$43
0000891962	2024	262661	10080	000001284	PROFESSIONAL CONTRACTOR SUPPLY (PCS)	10001738	$1,574
0000891980	2024	262661	10080	000005326	HERITAGE LANDSCAPE SUPPLY GROUP INC	10001738	$171
0000896753	2025	150706	10010	000001746	JOHNSTONE SUPPLY	10001737	$53
0000897098	2025	150706	10010	000002447	BELKORP AG LLC	10001737	$3
0000897843	2025	150711	10010	000005320	Black Box Safety, Inc	10001737	$2
0000898142	2025	150654	10010	000002133	DISCOUNT FABRICS	10001740	$141
0000909143	2025	150648	10010	000004099	Claypeople, Inc	10001740	$90
0000912408	2025	262684	10080	000001240	RECOLOGY SAN FRANCISCO	10001738	$71,654
0000912408	2025	262684	10080	000001240	RECOLOGY SAN FRANCISCO	10001738	$10,771
0000916792	2025	150649	10010	000000307	SWAIM BIOLOGICAL INC	10041843	$5
0000916981	2025	262684	10080	000000904	U S PURE WATER CORP	10001738	$6
0000921744	2025	262692	10080	000002134	DIRECT MAIL CENTER	10001739	$29
0000922396	2025	150648	10010	000001182	S & S WORLDWIDE INC	10001740	$129
0000923517	2025	150708	10010	000001518	MICHAEL BAEFSKY	10001737	$5
0000923811	2025	150680	10010	000002145	DEVIL MOUNTAIN WHOLESALE NURSERY, LL	10001737	$29
0000925936	2025	262692	10080	000001228	RESOURCE DESIGN INTERIORS	10001739	$5
0000925936	2025	262692	10080	000001228	RESOURCE DESIGN INTERIORS	10001739	$8
0000927018	2025	150670	10010	000002973	Challenge Works Inc	10001740	$25
0000927838	2025	150670	10010	000002555	AMERICAN RED CROSS	10001740	$4
0000929087	2025	262666	10080	000002495	AT&T MOBILITY	10001738	$15
0000929260	2025	150654	10010	000001931	GRAINGER	10001740	$668
0000929843	2025	150706	10010	000002395	BROWN SAND INC	10001737	$7
0000929843	2025	150706	10010	000002395	BROWN SAND INC	10001737	$12

REC - Recreation and Park

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000929847	2025	150706	10010	00000091	TURF STAR INC	10001737	$7,856
0000930765	2025	150654	10010	00000224	BOOKS INC	10001740	$457
0000930915	2025	150670	10010	00000118	S & S WORLDWIDE INC	10001740	$20
0000931714	2025	150646	10010	00000506	Blick Art Materials LLC	10001740	$101
0000932590	2025	150646	10010	00000120	RODENTPRO.COM LLC	10001740	$36
0000938747	2025	262684	10080	00000225	COIT SERVICE INC	10001738	$5
						Total	**$174,871**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $84,177,061 budget for FY 2026-27, as proposed by the Mayor, is $1,543,625 or 1.8% less than the original FY 2025-26 budget of $85,720,686.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 105.21 FTEs, which are 4.40 FTEs less than the 109.61 FTEs in the original FY 2025-26 budget. This represents a 4.0% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $31,868,765 in FY 2026-27 are $1,893,680 or 5.6% less than FY 2025-26 revenues of $33,762,445.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $87,389,267 budget for FY 2027-28, as proposed by the Mayor, is $3,212,206 or 3.8% more than the Mayor's proposed FY 2026-27 budget of $84,177,061.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 94.71 FTEs, which are 10.50 FTEs less than the 105.21 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 10.0% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $31,932,841 in FY 2027-28 are $64,076 or 0.2% more than FY 2026-27 estimated revenues of $31,868,765.

DEPARTMENT: ECN – ECONOMIC AND WORKFORCE DEVELOPMENT

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Economic and Workforce Development	$163,939,270	$158,081,988	$140,623,065	$85,720,686	$84,177,061
Funded FTE Count	112.50	116.58	115.10	109.61	105.21

The Department's budget decreased by $79,762,209 or 48.7% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 7.29 or 6.5% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by $1,543,625 largely due to a reduction in the First Year Free Small Business Assistance program administered by the Treasurer-Tax Collector and funded by the commercial vacancy tax, decreased Dream Keeper Initiative and joint development project funding, and the transfer of the Film Commission to the Arts Commission. These decreases are largely offset by a new small business rezoning construction relief program funded by a portion of the gross receipts tax and increased grants to community-based organizations for the Opportunities for All program.

The Mayor's proposed FY 2026-27 budget includes the deletion of nine positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
ECN Workforce Development	0931 Manager III	1
ECN Workforce Development	1822 Administrative Analyst	1
ECN Workforce Development	2978 Contract Compliance Officer II	1
ECN Workforce Development	9774 Senior Community Dev Specialist I	1
ECN Workforce Development	9775 Senior Community Dev Specialist II	1
ECN Economic Development	9774 Senior Community Dev Specialist I	2
ECN Office of Small Business	1823 Senior Administrative Analyst	1
ECN Office of Small Business	9774 Senior Community Dev Specialist I	1

Additionally, the Department reports that four additional individuals funded with temporary salaries will be terminated.

DEPARTMENT: ECN – ECONOMIC AND WORKFORCE DEVELOPMENT

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $3,212,206 largely due to generalized increases to community-based organization grants across the Department's workforce and economic development activities and programs.

DEPARTMENT: ECN – ECONOMIC AND WORKFORCE DEVELOPMENT

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $750,000 in FY 2026-27. All of the $750,000 in recommended reductions are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $444,074, for total General Fund savings of $1,194,074.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst has no recommended reductions in FY 2027-28.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ECN - Economic and Workforce Development

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	ECN Economic and Workforce Development														
	CBO Services			$4,096,560	$3,346,560	$750,000	X	X							
ECN-1	Reduce budgeted amount for grants to community-based organizations in the General Fund due to anticipated carryforward of prior year funding. While these funds are designated as part of the Children's Baseline, the Baseline has been overfunded by $33.2 million.								Ongoing savings						
	ECN Real Estate Development														
	Sr-DPW-General Administration			$4,709,880	$3,709,880	$1,000,000	X				$4,709,880	$3,709,880	$1,000,000	X	
	Developer Exactions			($13,390,161)	($12,390,161)	($1,000,000)	X				($13,574,237)	($12,574,237)	($1,000,000)	X	
ECN-2				*Total Savings*	*$0*						*Total Savings*	*$0*			
	Reduce the Department's workorder with DPW by $1,000,000 due to underutilization. There are no savings associated with this recommendation as the reduction in expenditures is offset by a commensurate reduction in revenues.								Ongoing savings						
	ECN Workforce Development														
	Programmatic Projects			$210,000	$0	$210,000	X				$210,000	$0	$210,000	x	
	Exp Recovery from Human Rights			($210,000)	$0	($210,000)	X				($210,000)	$0	($210,000)	x	
ECN-3	Eliminate a workorder with the Agency for Human Rights (AHR) for DKI Fatherhood Initiative job center services. AHR is revising its account structure and the Continuing Authority is being discontinued with DKI and other departmental grant funding being shifted to the more appropriate General Fund Annual Authority. Both departments will still be able to use residual balances in the existing workorder which were $340,000 as of May 31, 2026 in the next fiscal year or establish a workorder mid-year if necessary in the proper fund. Accordingly, this work order should be eliminated. The General Fund savings will be realized by AHR and a commensurate recommendation has been made in the AHR report.								Ongoing change. See AHR report for General Fund savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$750,000	**$0**	**$750,000**
Non-General Fund	$0	$0	**$0**
Total	**$750,000**	**$0**	**$750,000**

FY 2027-28
Total Recommended Reductions

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

GF = General Fund
1T = One Time

ECN - Economic and Workforce Development

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
653281	2022	207766	10010	20679	EMPLOYMENT DEVELOPMENT DEPT	10022546	$7,299
683963	2022	207767	10010	22948	CHINATOWN MERCHANTS ASSOCIATION	10034959	$50,000
727740	2023	207767	10010	28390	Excelsior Action Group	10039097	$15,159
763043	2023	207767	10010	46628	En2action, Inc.	10034959	$40,000
767471	2023	207766	10010	10436	STEPHEN DUSCHA	10022546	$21,475
808121	2024	207767	10010	16094	LOWER POLK COMMUNITY BENEFIT DISTRICT	10034959	$75,000
808606	2024	207767	10010	10525	STAPLES BUSINESS ADVANTAGE	10022531	$201
821012	2024	207767	10010	20132	FISHERMAN'S WHARF ASSOCIATION OF SF	10034629	$12,960
834702	2024	207767	10010	46628	En2action, Inc.	10034629	$24,286
856945	2024	229991	10000	37585	Kristine Damalas	10026724	$39,248
862446	2024	207766	10010	19357	GOODWILL INDUST OF S F SAN MATEO & MARIN	10022546	$18,669
888516	2024	207766	10010	20340	FACES SF	10022546	$15,934
892018	2024	207766	10010	24006	BRIGHTLINE DEFENSE PROJECT	10034959	$426
897398	2025	207766	10010	10818	SOCIAL POLICY RESEARCH ASSOCIATES INC.	10022546	$44,485
903110	2025	207767	10010	10525	STAPLES BUSINESS ADVANTAGE	10022531	$19
914297	2025	207767	10010	11164	SAN FRANCISCO HOUSING DEVELOPMENT CORPOR	10034629	$1,842
937171	2025	207767	10010	24724	BAR ASSOCIATION OF SAN FRANCISCO	10034629	$77,071
						Total	**$444,074**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $230,195,435 budget for FY 2026-27, as proposed by the Mayor, is $41,969,110 or 22.3% more than the original FY 2025-26 budget of $188,226,325.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 86.27 FTEs, which are 2.59 FTEs less than the 88.86 FTEs in the original FY 2025-26 budget. This represents a 2.9% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $55,094,187 in FY 2026-27 are $31,229,931 or 130.9% more than FY 2025-26 revenues of $23,864,256.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $211,379,879 budget for FY 2027-28, as proposed by the Mayor, is $18,815,556 or 8.2% less than the Mayor's proposed FY 2026-27 budget of $230,195,435.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 86.34 FTEs, which are 0.07 FTEs more than the 86.27 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.1% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $43,245,656 in FY 2027-28 are $11,848,531 or 21.5% less than FY 2026-27 estimated revenues of $55,094,187.

DEPARTMENT: MYR – MAYOR

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Mayor	$220,050,882	$201,045,952	$207,543,923	$188,226,325	$230,195,435
Funded FTE Count	82.15	82.98	79.22	88.86	86.27

The Department's budget increased by $10,144,553 or 4.6% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 4.12 or 5.0% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $41,969,110 largely due increases in the Mayor's Office of Housing and Community Development resulting from: (a) appropriations of 2015 Affordable Housing General Obligation Bond revenues, primarily to be used for downpayment assistance loan programs; (b) increases in community-based organization (CBO) services, including in the new Affordable Housing Opportunity Fund and growth in the Local Operating Subsidy Program which are partially offset by decreases in CBO services in other areas; (c) anticipated growth in contributions for affordable housing from Treasure Island Development Authority market-rate developments; (d) growth in the Housing Trust Fund; and (e) increases in debt service.

The Mayor's proposed FY 2026-27 budget includes the deletion of three positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
MYR Housing & Community Development	0922 Manager I	1
MYR Housing & Community Development	9772 Community Development Specialist	2

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $18,815,556 largely due to decreases in CBO services, debt service, and bond revenue appropriations.

The Mayor's proposed FY 2027-28 budget does not include layoffs.

DEPARTMENT: MYR – MAYOR

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $77,440 in FY 2026-27. Of the $77,440 in recommended reductions, $19,440 are ongoing savings and $58,000 are one-time savings. These reductions would still allow an increase of $41,891,670 or 22.3% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $260,355 and current-year project closeouts of $611,094, for total General Fund savings of $337,795.

Our policy recommendations total $527,272 in FY 2026-27. All of the $527,272 in policy recommendations are ongoing savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $19,440 in FY 2027-28. All of the $19,440 in recommended reductions are ongoing savings.

Our policy recommendations total $555,374 in FY 2027-28. All of the $555,374 in policy recommendations are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

MYR - Mayor

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

		MYR Housing & Community Dev													
MYR-1	Housing Authority			$1,485,197	$1,272,408	($212,789)	X				$1,485,197	$1,328,546	($156,651)	X	
	Programmatic Projects-Budget			$800,000	$587,211	$212,789	X				$800,000	$643,349	$156,651	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Reduce the Programmatic Projects budget that funds a portion of the City's support to the San Francisco Housing Authority and the associated revenue budget for Housing Authority reimbursement. This recommendation assumes FY 2026-27 and FY 2027-28 salary and benefits costs based on actual and anticipated filled position classifications.							Ongoing savings.						
MYR-2	Other Professional Services			$19,440	$0	$19,440	X				$19,440	$0	$19,440	X	
		Eliminate the budget for Other Professional Services. According to the Department, $0 of the current-year $19,440 budget was spent on professional services, and the funding was redeployed as grants to community-based organizations.							Ongoing savings.						
		MYR Office of the Mayor													
MYR-3	Other Current Expenses - Bdgt			$25,000	$19,500	$5,500	X	X						X	
		Reduce the Non-Personnel Services budget in the Protocol authority to reflect anticipated needs in FY 2026-27.							One-time savings.						
MYR-4	Programmatic Projects-Budget			$150,000	$97,500	$52,500	X	X						X	
		Reduce the Programmatic Projects budget. The Department can use fund balance to offset this one-time reduction.							One-time savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$58,000	$19,440	**$77,440**
Non-General Fund	$0	$0	**$0**
Total	**$58,000**	**$19,440**	**$77,440**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$19,440	**$19,440**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$19,440**	**$19,440**

GF = General Fund
1T = One Time

MYR - Mayor

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T

Policy Recommendations

	MYR Housing & Community Dev														
	0943 Manager VIII	1.00	0.00	$0	$0	$0			1.00	0.00	$0	$0	$0		
	Temporary - Miscellaneous			$630,110	$336,262	$293,848					$632,524	$323,275	$309,249		
	Mandatory Fringe Benefits			$54,505	$29,087	$25,418					$54,715	$27,964	$26,751		
	Housing Authority			$1,485,197	$1,165,931	($319,266)					$1,485,197	$1,149,197	($336,000)		
				Total Savings	*$0*						*Total Savings*	*$0*			
MYR-5		Consider deletion of 1.00 FTE 0943 Manager VIII position, which is currently vacant, and reduce the associated revenue budget for Housing Authority reimbursement. Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. This position is the San Francisco Housing Authority Deputy Director for Housing Authority Operations, and the position has been vacant since August 2025. According to the Department, this position is intended to be filled at the 0905 Mayoral Staff XVII classification and the Department intends to fill this position August 1, 2026. The costs of this position are fully reimbursed by the Housing Authority. Deletion of this position would reduce the City's support to the Housing Authority. In addition to this vacant position, the City supports the Housing Authority's Chief Financial Officer (1.00 FTE 0933 Manager V), Director of Program Excellence (1.00 FTE 1825 Principal Administrative Analyst II), and Senior Performance Analyst (1.00 FTE 0931 Manager III filled at the 1823 Senior Administrative Analyst classification), all of which are currently filled.												

MYR - Mayor

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
	0903 Mayoral Staff XV	1.00	0.00	$0	$0	$0			1.00	0.00	$0	$0	$0		
MYR-6		Consider deletion of 1.00 FTE 0903 Mayoral Staff XV, which has been vacant since February 2025. According to the job description for this classification, 0903 Mayoral Staff XV positions are considered management positions within the Office of the Mayor. However, the Department states that not all 0903 Mayoral Staff XV positions are considered management positions or perform managerial roles. Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. According to the Department, this position is intended to be the Place-Based Strategy Lead for the Mayor's Office with a focus on HOPE SF. According to the Department, a conditional offer letter to one finalist has been sent to the finalist who was fingerprinted, with an expected start date of July 13. This position is an off-budget position in a grant-supported fund.								Ongoing savings					
		MYR Office of the Mayor													
	0902 Mayoral Staff XIV	1.00	0.00	$191,085	$0	$191,085	X		1.00	0.00	$199,798	$0	$199,798	X	
	Mandatory Fringe Benefits			$72,551	$0	$72,551	X				$77,889	$0	$77,889	X	
		Total Savings		*$263,636*					*Total Savings*		*$277,687*				
MYR-7		Consider deletion of 1.00 FTE 0902 Mayoral Staff XIV, which has been vacant since March 2026. According to the job description for this classification, 0902 Mayoral Staff XIV positions are considered management position within the Office of the Mayor. However, the Department states that not all 0902 Mayoral Staff XIV positions are considered management positions or perform managerial roles. Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.								Ongoing savings					

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

MYR - Mayor

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
MYR-8	0902 Mayoral Staff XIV	1.00	0.00	$191,085	$0	$191,085	X		1.00	0.00	$199,798	$0	$199,798	X	
	Mandatory Fringe Benefits			$72,551	$0	$72,551	X				$77,889	$0	$77,889	X	
		Total Savings		*$263,636*					*Total Savings*		*$277,687*				
		Consider deletion of 1.00 FTE 0902 Mayoral Staff XIV, which has been vacant since March 2026. According to the job description for this classification, 0902 Mayoral Staff XIV positions are considered management position within the Office of the Mayor. However, the Department states that not all 0902 Mayoral Staff XIV positions are considered management positions or perform managerial roles. Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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						
MYR-9	0904 Mayoral Staff XVI	1.00	0.00	$0	$0	$0			1.00	0.00	$0	$0	$0		
		Consider deletion of 1.00 FTE 0904 Mayoral Staff XVI, which has been vacant since March 2026. The 0904 Mayoral Staff XVI classification is considered a management position within the Office of the Mayor. Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. This position is an off-budget position in a grant-supported fund.								Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

MYR - Mayor

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	0903 Mayoral Staff XV	0.50	0.00	$0	$0	$0			0.50	0.00	$0	$0	$0		
MYR-10		Consider deletion of 0.5 FTE 0903 Mayoral Staff XV, which has been vacant since September 2021. According to the job description for this classification, 0903 Mayoral Staff XV positions are considered management positions within the Office of the Mayor. However, the Department states that not all 0903 Mayoral Staff XV positions are considered management positions or perform managerial roles. Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. This position is an off-budget position in a grant-supported fund.								Ongoing savings						
	0903 Mayoral Staff XV	0.50	0.00	$0	$0	$0			0.50	0.00	$0	$0	$0		
MYR-11		Consider deletion of 0.5 FTE 0903 Mayoral Staff XV, which has been vacant since September 2021. According to the job description for this classification, 0903 Mayoral Staff XV positions are considered management positions within the Office of the Mayor. However, the Department states that not all 0903 Mayoral Staff XV positions are considered management positions or perform managerial roles. Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. This position is an off-budget position.								Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$527,272	$527,272
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$527,272**	**$527,272**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$555,374	$555,374
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$555,374**	**$555,374**

GF = General Fund
1T = One Time

MYR - Mayor

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000807446	2024	232055	10000	000001104	SHRED WORKS	10001887	$317
0000817766	2024	232055	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001887	$237
0000832398	2024	232055	10000	000002613	AEDESIGN	10001887	$1,610
0000858336	2024	232055	10000	000001104	SHRED WORKS	10001887	$121
0000898897	2025	232055	10000	000002919	DAMILIC CORPORATION	10001887	$18
0000937666	2025	232065	10000	000001822	INTERNATIONAL FIRE INC	10001734	$1,320
0000657960	2022	232065	10010	000004924	KaBOOM!, Inc.	10023912	$254,351
0000841317	2024	232065	10010	000002797	San Francisco Elevator Services, LLC	10023915	$362
0000871381	2024	232065	10010	000002797	San Francisco Elevator Services, LLC	10023915	$2,018
						Total	**$260,355**

Current Year Savings

MYR - Mayor

Rec #	Account Title	FY 2025-26 Amount From	To	Savings	GF	1T
		MYR Housing & Community Dev				
CY MYR-1	Community Based Org Srvcs			$7,648		X
	Community Based Org Srvcs			$114,022		X
	Community Based Org Srvcs			$489,424		X
	Community Based Org Srvcs			$1		X
		Close these projects for $611,094 in savings.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$611,094	$0	**$611,094**
Total	**$611,094**	**$0**	**$611,094**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $835,350,515 budget for FY 2026-27, as proposed by the Mayor, is $49,791,781 or 6.3% more than the original FY 2025-26 budget of $785,558,734.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 229.03 FTEs, which are 18.44 FTEs less than the 247.47 FTEs in the original FY 2025-26 budget. This represents a 7.5% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $580,952,702 in FY 2026-27 are $72,377,937 or 14.2% more than FY 2025-26 revenues of $508,574,765.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $781,919,489 budget for FY 2027-28, as proposed by the Mayor, is $53,431,026 or 6.4% less than the Mayor's proposed FY 2026-27 budget of $835,350,515.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 218.51 FTEs, which are 10.52 FTEs less than the 229.03 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 4.6% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $514,714,768 in FY 2027-28 are $66,237,934 or 11.4% less than FY 2026-27 estimated revenues of $580,952,702.

DEPARTMENT: HOM – HOMELESSNESS AND SUPPORTIVE HOUSING

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Homelessness and Supportive Housing	$672,019,804	$713,292,581	$846,323,741	$785,558,734	$835,350,515
Funded FTE Count	228.69	247.13	256.63	247.47	229.03

The Department's budget increased by $163,330,711 or 24.3% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 0.34 or 0.1% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $49,791,781 largely due to increased spending on homelessness prevention, interim housing, and supportive housing, including rapid rehousing subsidies, new emergency hotel vouchers and subsidies for families and transitional age youth, and the City's first Recovery Permanent Supportive Housing program.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $53,431,026 largely due to one-time revenue and grants ending.

The Mayor's proposed FY 2027-28 budget for the Department does not include any layoffs.

DEPARTMENT: HOM – HOMELESSNESS AND SUPPORTIVE HOUSING

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $2,026,054 in FY 2026-27. Of the $2,026,054 in recommended reductions, $1,026,054 are ongoing savings and $1,000,000 are one-time savings. These reductions would still allow an increase of $47,765,727 or 6.1% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $1,996,798 and current year savings of $4,431,400, for total General Fund savings of $8,454,252.

Our policy recommendations total $803,283 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $1,027,544 in FY 2027-28. All of the $1,027,544 in recommended reductions are ongoing savings.

Our policy recommendations total $846,138 in FY 2027-28, all of which are ongoing.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HOM - Homelessness and Supportive Housing

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	HOM Programs														
	Community Based Org Svcs			$25,505,380	$24,505,380	$1,000,000	X	X							
HOM-1	Reduce Community Based Org Services budget. The Department is increasing the budget for Shelter and Navigation Center provider agreements, despite historic underspending and significant annual carry-forwards. This reduction will still allow for sufficient funds for these services.								One-time savings.						
	Community Based Org Svcs			$25,505,380	$24,005,380	$500,000	X				$26,390,542	$25,890,542	$500,000	X	
HOM-2	Reduce Community Based Org Services budget. The Department is increasing the budget for Shelter and Navigation Center provider agreements, despite historic underspending and significant annual carry-forwards. This reduction will still allow for sufficient funds for these services.								Ongoing savings.						
	Community Based Org Svcs			$5,103,313	$4,603,313	$500,000	X				$5,256,412	$4,756,412	$500,000	X	
HOM-3	Reduce Community Based Org Services budget. The Department is increasing the budget for Homelessness Prevention provider agreements, despite historic underspending and significant annual carry-forwards. This reduction will still allow for sufficient funds for these services.								Ongoing savings.						
	1406 Senior Clerk	1.00	0.00	$103,689	$0	$103,689	X		1.00	0.00	$108,417	$0	$108,417	X	
	Mandatory Fringe Benefits			$46,128	$0	$46,128	X				$49,542	$0.00	$49,542	X	
	1404 Clerk	0.00	1.00	$0	$82,451	($82,451)	X		0.00	1.00	$0	$86,210	($86,210)	X	
	Mandatory Fringe Benefits				$41,312	($41,312)	X					$44,205.00	($44,205)	X	
		Total Savings			*$26,054*				*Total Savings*			*$27,544*			
HOM-4	Deny proposed upward substitution of 1.00 FTE 9920 Public Service Aide to 1.00 FTE 1406 Senior Clerk and instead substitute to 1.00 FTE 1404 Clerk. The Department is requesting the substitution to support front desk needs at 440 Turk. According to the Department, this position will have no supervisory responsibilities, and the 1404 job classification will be adequate to meet the needs.								Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$1,000,000	$1,026,054	**$2,026,054**
Non-General Fund	$0	$0	**$0**
Total	**$1,000,000**	**$1,026,054**	**$2,026,054**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$1,027,544	**$1,027,544**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,027,544**	**$1,027,544**

GF = General Fund
1T = One Time

HOM - Homelessness and Supportive Housing

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Policy Recommendations

		HOM Programs													
HOM-5	0923 Manager II	1.00	0.00	$193,612	$0	$193,612	X		1.00	0.00	$202,440	$0	$202,440	X	
	Mandatory Fringe Benefits			$74,149	$0	$74,149	X				$79,606	$0	$79,606	X	
		Total Savings		*$267,761*					*Total Savings*		*$282,046*				
		Deleting 1.00 FTE vacant 0923 Manager II that was vacated in May 2025 is a policy matter for the Board of Supervisors. This position has been vacant for over a year, and is one of 6 vacant manager positions, four of which are in this same job classification. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. Elimination of this vacant 0923 Manager II position is an opportunity to reduce the overall number of managerial positions citywide without requiring layoffs. The Department has 32 total vacant positions, and has not initiated recruitment for this position since it was vacated.						Ongoing savings.						
HOM-6	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
		Total Savings		*$267,761*					*Total Savings*		$282,046				
		Deleting 1.00 FTE vacant 0923 Manager II that was vacated in March 2026 is a policy matter for the Board of Supervisors. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. Elimination of this vacant 0923 Manager II position is an opportunity to reduce the overall number of managerial positions citywide without requiring layoffs.						Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HOM - Homelessness and Supportive Housing

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
HOM-7	**HOM Administration**														
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
		Total Savings			*$267,761*				*Total Savings*			$282,046			
		Deleting 1.00 FTE vacant 0923 Manager II that was vacated in November 2025 is a policy matter for the Board of Supervisors. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. Elimination of this vacant 0923 Manager II position is an opportunity to reduce the overall number of managerial positions citywide without requiring layoffs.						Ongoing savings						
HOM-8	0923 Manager II	1.00	0.00	$193,612	$0	$193,612	X		1.00	0.00	$202,440	$0	$202,440	X	
	Mandatory Fringe Benefits			$74,149	$0	$74,149	X				$79,606	$0	$79,606	X	
		Total Savings			*$267,761*				*Total Savings*			$282,046			
		Deleting 1.00 FTE vacant 0923 Manager II that was vacated in March 2026 is a policy matter for the Board of Supervisors. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. Elimination of this vacant 0923 Manager II position is an opportunity to reduce the overall number of managerial positions citywide without requiring layoffs.						Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$267,761	**$267,761**
Non-General Fund	$0	$535,522	**$535,522**
Total	**$0**	**$803,283**	**$803,283**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$282,046	**$282,046**
Non-General Fund	$0	$564,092	**$564,092**
Total	**$0**	**$846,138**	**$846,138**

GF = General Fund
1T = One Time

HOM - Homelessness and Supportive Housing

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
587648	2022	203646	10000	9304	TPH SUPPLY LLC	10026740	$750
657753	2022	203646	10000	18224	INTERNATIONAL FIRE INC	10037475	$2,607
737618	2023	203646	10000	21337	DISCOUNT PLUMBING & HEATING INC	10037475	$5,000
738023	2023	203646	10000	26428	A&H DOOR & ACCESS CONTROL	10037475	$5,000
738444	2023	203645	10000	18224	INTERNATIONAL FIRE INC	10026736	$1,902
738444	2023	203646	10000	18224	INTERNATIONAL FIRE INC	10037475	$1,905
758976	2023	203646	10060	9869	TENDERLOIN NEIGHBORHOOD DEVELOPMEI	10034971	$14,387
759868	2023	203646	10060	22473	COMMUNITY HOUSING PARTNERSHIP	10026740	$93,755
759884	2023	203646	10060	22473	COMMUNITY HOUSING PARTNERSHIP	10026740	$1,967
823046	2024	203645	10000	9038	UC BERKELEY CENTER FOR EXECUTIVE EDU	10026736	$5,545
841630	2024	203646	10000	13693	PACIFIC AUXILIARY FIRE ALARM CO	10037475	$6,303
842543	2024	203646	10000	45189	Central Refrigeration Company Inc.	10037475	$7,250
842597	2024	203646	10000	15888	MAINLINE SECURITY INC.	10037475	$7,330
842985	2024	203646	10000	47177	John Stewart Co The	10026740	$28,760
843742	2024	203646	10000	38997	POLR ELECTRIC INC	10037475	$2,500
843819	2024	203646	10000	18224	INTERNATIONAL FIRE INC	10037475	$5,905
843819	2024	203646	10000	18224	INTERNATIONAL FIRE INC	10026740	$1,742
844400	2024	203646	10000	3031	UNITED CALIF ACCESS & SECURITY SYSTEMS	10037475	$5,980
844457	2024	203646	10000	8305	WESTERN ALLIED MECHANICAL INC	10037475	$6,283
844924	2024	203646	10000	15084	MICROBIZ SECURITY CO INC	10037475	$6,200
857742	2024	203646	10000	22446	COMPASS FAMILY SERVICES	10037475	$39,531
860314	2024	203646	10060	9869	TENDERLOIN NEIGHBORHOOD DEVELOPMEI	10034971	$28,193
860648	2024	203646	10000	50037	Abode Property Management	10034971	$77,204
861254	2024	203646	10000	18733	HOMELESS PRENATAL PROGRAM	10037475	$1,794
862505	2024	203646	10000	15253	MERCY HOUSING CALIFORNIA XL	10034971	$3
864374	2024	203646	10060	22473	COMMUNITY HOUSING PARTNERSHIP	10026740	$153,477
864381	2024	203646	10060	22473	COMMUNITY HOUSING PARTNERSHIP	10026740	$5,705
864708	2024	203646	10000	16037	LUTHERAN SOCIAL SERVICES OF NORTHERN	10035945	$729
877549	2024	203646	10020	9870	TENDERLOIN HOUSING CLINIC INC	10030244	$17,794
877558	2024	203646	10020	22483	COMMUNITY FORWARD SF	10030244	$451
727120	2023	203646	10020	24522	BAYVIEW HUNTERS PT FNDTN FOR COMM I	10031196	$369,445
735309	2023	203646	10020	22446	COMPASS FAMILY SERVICES	10031196	$129,621
857219	2024	203646	10000	43232	3RD STREET YOUTH CENTER & CLINIC	10026738	$2,699
857241	2024	203646	10020	11181	FIVE KEYS SCHOOLS AND PROGRAMS	10031196	$7,151
857289	2024	203646	10000	19495	GLIDE FOUNDATION	10037475	$8,349
857428	2024	203646	10020	18733	HOMELESS PRENATAL PROGRAM	10031196	$7,141
857433	2024	203646	10000	18733	HOMELESS PRENATAL PROGRAM	10037475	$9,842
860671	2024	203646	10000	22472	COMMUNITY INITIATIVES	10026739	$15,092
864994	2024	203646	10000	16537	LAVENDER YOUTH RECREATION & INFO CTR	10026738	$2,998
872240	2024	203646	10020	23239	CATHOLIC CHARITIES	10037874	$22,108
883789	2024	203646	10020	20568	EPISCOPAL COMMUNITY SVCS OF S F INC	10031196	$748,983
893744	2024	203646	10000	15263	MERCY HOUSING CALIFORNIA	10034971	$561
857226					HUCKLEBERRY YOUTH PROGRAMS INC		$1
862445					ASIAN & PACIFIC ISLANDER WELLNESS CENT		$0
943714					Lombard Hotel Group		$36,858
944032					Roshan Investments LLC		$100,000
						Total	**$1,996,798**

Current Year Savings

HOM - Homelessness and Supportive Housing

Rec #	Account Title	FY 2025-26 Amount From	To	Savings	GF	1T
CY HOM-1	Programmatic Projects	$6,861,866	$2,430,466	$4,431,400	X	
		Reduce Programmatic Projects budget. These funds were placed on Budget and Finance Reserve in FY 2025-26, as the Department requested them for the "interim housing expansion" program which had yet to be developed. The Department is requesting the release of $2.4 million from this reserve to fund Community Ambassador services, and does not have a plan for the remaining $4.4 million.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$4,431,400	**$4,431,400**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$4,431,400**	**$4,431,400**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $113,989,665 budget for FY 2026-27, as proposed by the Mayor, is $47,569,212 or 29.4% less than the original FY 2025-26 budget of $161,558,877.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 293.13 FTEs, which are 18.84 FTEs less than the 311.97 FTEs in the original FY 2025-26 budget. This represents a 6.0% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $9,038,922 in FY 2026-27 are $48,542,218 or 84.3% less than FY 2025-26 revenues of $57,581,140.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $112,815,113 budget for FY 2027-28, as proposed by the Mayor, is $1,174,552 or 1.0% less than the Mayor's proposed FY 2026-27 budget of $113,989,665.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 274.21 FTEs, which are 18.92 FTEs less than the 293.13 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 6.5% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $8,248,508 in FY 2027-28 are $790,414 or 8.7% less than FY 2026-27 estimated revenues of $9,038,922.

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Emergency Management	$136,230,652	$138,774,182	$140,623,335	$161,558,877	$113,989,665
Funded FTE Count	294.67	313.13	304.11	311.97	293.13

The Department's budget decreased by $22,240,987 or 16.3% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 1.54 or 0.5% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by $47,569,212 largely due to decreases in non-personnel services and programmatic spending related to transfers of functions and expiring federal grants. Major changes to the Department's budget include a $33.8 million decrease in federal grant revenues, mainly the Urban Area Security Initiative (UASI) federal grant from the Department of Homeland Security. Additional changes include $8.3 million decreases in programmatic project spending due to projects winding down. The Department's budget also includes a $2.9 million decrease in non-personnel services due to the transfer of the Neighborhood Street Teams program from DEM to the Department of Public Health.

The Mayor's proposed FY 2026-27 budget includes the deletion of seven positions as layoffs. Details of the proposed layoff are as follows:

Division	Job Class Title	Proposed Layoffs
DEM UASI Grants	0931 Manager III	1
DEM Administration	0922 Manager I	1
DEM UASI Grants	0932 Manager IV	1
DEM Emergency Services	0933 Manager V	1
DEM Emergency Communications	2593 Health Program Coordinator	1
DEM Emergency Services	8602 Emergency Services Coordinator II	1
DEM Emergency Services	8603 Emergency Services Coordinator III	1

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $1,174,552 largely due to decreases in debt service and salary and benefit costs, partially offset by increases in capital outlay. Major changes to the Department's budget include a $1.9 million decrease in debt services for the Public Safety Radio System.

The Mayor's proposed FY 2027-28 budget does not include layoffs.

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $125,020 in FY 2026-27. Of the $125,020 in recommended reductions, $106,102 are ongoing savings and $18,918 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $59,977 for total General Fund savings of $148,104.

Our policy recommendations total $1,702,686 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $101,306 in FY 2027-28. All of the $101,306 are ongoing savings.

Our policy recommendations total $1,792,748 in FY 2027-28, all of which are ongoing.

DEM - Emergency Management

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	DEM Administration														
	Prof & Specialized Svcs-Bdgt			$1,256,917	$1,233,109	$23,808	x				$1,256,917	$1,241,769	$15,148	x	
DEM-1	Reduce the budget for Professional & Specialized Services. The proposed budget includes an increase of $1,000,000 to fund five IT contracts previously funded under Programmatic Projects. The total cost of these contracts is $976,192. This recommendation reduces the proposed increase by $23,808, the difference between the actual contract costs and the proposed budget.								Ongoing savings.						
	Other Materials & Supplies			$92,626	$82,000	$10,626	x				$92,626	$82,000	$10,626	x	
DEM-2	Reduce the budget for Other Materials and Supplies. The proposed budget includes a $10,626 increase in Materials and Supplies budget in DEM Administration, but the Department has not historically overspent in this category. This recommendation would eliminate the proposed increase and restore the budget to its current funding level.								Ongoing savings.						

GF = General Fund
1T = One Time

DEM - Emergency Management

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
	DEM Emergency Services														
	0923_C Manager II	1.00	0.00	$193,612	$0	$193,612	x		1.00	0.00	$202,440	$0	$202,440	x	
	Mandatory Fringe Benefits			$74,151	$0	$74,151	x				$79,608	$0	$79,608	x	
	8604_C Emergency Services Coord IV	0.00	1.00	$0	$191,730	($191,730)	x		0.00	1.00	$0	$200,474	($200,474)	x	
	Mandatory Fringe Benefits			$0	$66,896	($66,896)	x				$0	$71,585	($71,585)	x	
		Total Savings			*$9,137*				*Total Savings*			*$9,989*			
DEM-3		Deny proposed upward substitution of 1.00 FTE 8604 Emergency Services Coordinator IV to 1.00 FTE 0923 Manager II. This position was previously supported by a federal Homeland Security grant as 1.00 FTE 8604 Emergency Services Coordinator IV. Due to the loss of federal funding, the Department's proposed FY 2026-27 budget moves a total of 9 filled positions, including this position, onto the General Fund. In addition to moving this position onto the General Fund, the proposed budget upward substitutes this position to 1.00 FTE 0923 Manager II. The position is currently filled and the substitution was implemented mid-year after receiving classification approval from DHR. According to the Department, this position is responsible for community engagement and emergency preparedness work and for managing related community programs and this upward substitution is justified due to expanded scope of work in community programs. However, the described job responsibilities are consistent with the duties of the 8604 Emergency Services Coordinator IV position: "plans, administers and directs the activities of a staff engaged in disaster and emergency planning work in the areas of homeland security and emergency services citywide and performs difficult and complex professional and technical disaster, exercise development, and emergency planning work." Citywide growth in manager and deputy director positions has been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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 Department reports that it has made position changes over the past three budget years to eliminate management classifications consistent with Motion M26-25, including the elimination of 12 positions in the budget year, six of which were management classifications.														Ongoing savings.													

GF = General Fund
1T = One Time

DEM - Emergency Management

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
		DEM EMSA													
	0954_C Deputy Director IV	1.00	0.00	$295,311	$0	$295,311	x		1.00	0.00	$308,776	$0	$308,776	x	
	Mandatory Fringe Benefits			$91,083	$0	$91,083	x				$97,620	$0	$97,620	x	
	0933_C Manager V	0.00	1.00	$0	$241,706	($241,706)	x		0.00	1.00	$0	$252,727	($252,727)	x	
	Mandatory Fringe Benefits			$0	$82,157	($82,157)	x				$0	$88,126	($88,126)	x	
		Total Savings			*$62,531*				*Total Savings*			*$65,543*			
DEM-4		Deny proposed upward substitution of 1.00 FTE 0933 Manager V to 1.00 FTE 0954 Deputy Director IV due to inadequate justification. This substitution was implemented mid-year, after receiving classification approval from DHR, to oversee the Emergency Medical Services Agency (EMSA). This position is supported 41 percent by the General Fund and 59 percent by non-General Fund sources. This position is the Emergency Medical Services Administrator. According to the Department, this upward substation is justified due to an increase in the complexity of work performed by this position. However, this position oversees only 8.50 FTEs, including two other management positions, and the FY 2026-27 span of control is unchanged from FY 2025-26. By comparison, the Department's other Deputy Director IV positions have significantly larger spans of control, including 222 positions in DEC, 44 positions in the Administration & Support Division, and 22 positions in the Emergency Services & Programs Division. Citywide growth in manager and deputy director positions has been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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 Department reports that it has made position changes over the past three budget years to eliminate management classifications consistent with Motion M26-25, including the elimination of 12 positions in the budget year, six of which were management classifications.							Ongoing savings.						

GF = General Fund
1T = One Time

DEM - Emergency Management

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		DEM Coordinated St Response													
	0922_C Manager I	1.00	0.00	$0	$0	$0	x		1.00	0.00	$0	$0	$0		
	1823_C Senior Administrative Analyst	0.00	1.00	$0	$0	$0	x		0.00	1.00	$0	$0	$0		
	Temporary - Miscellaneous			$250,962	$238,489	$12,474	x	x							
	Mandatory Fringe Benefits			$21,709	$15,265	$6,445	x	x							
		Total Savings			*$18,918*				*Total Savings*			*$0*			
DEM-5		Deny proposed upward substitution of 1.00 FTE 1823 Senior Administrative Analyst to 1.00 FTE 0922 Manager I, reduce the temporary salaries and fringe benefits to account for the denied upward substitution, and make this position a limited term position for a duration of three years. This proposed upward substitution creates a manager position to oversee the Large Vehicle Refuge Permit Program, which was established in 2025 to address vehicular homelessness. The proposed position would supervise only one employee. According to the Department, although the intention is to use Breaking the Cycle fellowship funds to support the ongoing costs of the position, this position is currently funded with temporary salaries. The proposed temporary salaries reduction reflects savings associated with receiving these fellowship funds and assumes the Department begins using the funds midway through FY 2026-27. The Budget and Legislative Analyst recommends making this position limited term for three years because the responsibilities associated with the Large Vehicle Refuge Permit Program should be transferred to one of the operational departments responsible for the program. According to the Administrative Code, the Large Vehicle Refuge Permit Program is under the authority of the Municipal Transportation Agency (SFMTA), which issues permits. The Administrative Code assigns additional supportive responsibilities to the Department of Homelessness and Supportive Housing. According to the DEM, DEM has assumed responsibility for interdepartmental coordination of the program at the direction of the Mayor. However, it is the opinion of the Budget and Legislative Analyst that these responsibilities should be transferred to one of the primary operational departments, either SFMTA or HSH, and that the Board of Supervisors should make this a limited term position to allow the Department to transfer function to SFMTA or HSH within three years.							One-time savings.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DEM - Emergency Management

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DEM-6	1823_C Senior Administrative Analyst	1.00	1.00	$0	$0	$0	x		1.00	1.00	$0	$0	$0	x	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Make the 1.00 FTE 1823 Senior Administrative Analyst a three-year limited term position. This position is assigned to work on the Large Vehicle Program to address vehicular homelessness. According to the Administrative Code, the Large Vehicle Refuge Permit Program is under the authority of the Municipal Transportation Agency (SFMTA), which issues permits. The Administrative Code assigns additional supportive responsibilities to the Department of Homelessness and Supportive Housing. According to the DEM, DEM has assumed responsibility for interdepartmental coordination of the program at the direction of the Mayor. However, it is the opinion of the Budget and Legislative Analyst that these responsibilities should be transferred to one of the primary operational departments, either SFMTA or HSH, and that the Board of Supervisors should make this a limited term position to allow the Department to transfer function to SFMTA or HSH within three years.							Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$18,918	$69,209	**$88,127**
Non-General Fund	$0	$36,893	**$36,893**
Total	**$18,918**	**$106,102**	**$125,020**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$62,635	**$62,635**
Non-General Fund	$0	$38,670	**$38,670**
Total	**$0**	**$101,306**	**$101,306**

GF = General Fund
1T = One Time

DEM - Emergency Management

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Policy Recommendations															
	DEM Emergency Services														
	8603_C Emergency Services Coord III	1.00	0.00	$161,756	$0	$161,756	x		1.00	0.00	$169,131	$0	$169,131	x	
	Mandatory Fringe Benefits			$59,972	$0	$59,972	x				$64,228	$0	$64,228	x	
	8603_C Emergency Services Coord III	1.00	0.00	$161,756	$0	$161,756	x		1.00	0.00	$169,131	$0	$169,131	x	
	Mandatory Fringe Benefits			$59,972	$0	$59,972	x				$64,228	$0	$64,228	x	
	8602_C Emergency Services Coord II	1.00	0.00	$136,271	$0	$136,271	x		1.00	0.00	$142,485	$0	$142,485	x	
	Mandatory Fringe Benefits			$54,700	$0	$54,700	x				$58,638	$0	$58,638	x	
	8602_C Emergency Services Coord II	1.00	0.00	$136,271	$0	$136,271	x		1.00	0.00	$142,485	$0	$142,485	x	
	Mandatory Fringe Benefits			$54,700	$0	$54,700	x				$58,638	$0	$58,638	x	
	8604_C Emergency Services Coord IV	0.50	0.00	$95,865	$0	$95,865	x		0.50	0.00	$100,237	$0	$100,237	x	
	Mandatory Fringe Benefits			$33,448	$0	$33,448	x				$35,793	$0	$35,793	x	
	8604_C Emergency Services Coord IV	0.50	0.00	$95,865	$0	$95,865	x		0.50	0.00	$100,237	$0	$100,237	x	
	Mandatory Fringe Benefits			$33,448	$0	$33,448	x				$35,793	$0	$35,793	x	
	0923_C Manager II	1.00	0.00	$193,612	$0	$193,612	x		1.00	0.00	$202,440	$0	$202,440	x	
	Mandatory Fringe Benefits			$74,151	$0	$74,151	x				$79,608	$0	$79,608	x	
	1314_C Public Relations Officer	1.00	0.00	$146,728	$0	$146,728	x		1.00	0.00	$153,418	$0	$153,418	x	
	Mandatory Fringe Benefits			$57,182	$0	$57,182	x				$61,266	$0	$61,266	x	
	1820_C Junior Administrative Analyst	1.00	0.00	$101,403	$0	$101,403	x		1.00	0.00	$106,026	$0	$106,026	x	
	Mandatory Fringe Benefits			$45,586	$0	$45,586	x				$48,967	$0	$48,967	x	
				Total Savings	*$1,702,686*						*Total Savings*	*$1,792,748*			

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DEM - Emergency Management

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DEM-7						Consider the new ongoing General Fund cost of the proposed move of 9 positions in the Department from grant funds to the General Fund. The Department's proposed FY 2026-27 budget moves a total of 9 positions (including two split-funded positions) to the General Fund for a total ongoing cost of $1.7 million due to the loss of federal funding that previously supported these positions and activities. All affected positions are currently filled. These positions develop emergency plans and protocols for DEM and the City; oversee the City's emergency training, exercise, and credentialing program; support training efforts; develop and implement emergency and disaster plans, policies, and procedures; work on programs to engage community members on emergency preparedness and resilience; develop public education campaigns for natural disaster preparedness; and provide administrative support to the Department's Administration division in budget development and administration. According to the Department, in order to account for the costs of these defunded grant positions within its General Fund budget, the Department identified a total of 14 positions to be deleted over 2 years, reduced contract expenditures, and reduced 911 overtime. The Budget and Legislative Analyst does not recommend layoffs of these positions but considers approval of this new ongoing General Fund cost to be a policy matter for the Board of Supervisors. The Board of Supervisors could request that the Department prepare a workload analysis to evaluate the overall growth in General Fund positions in DEM's Emergency Services Division and report to the Board of Supervisors on whether operational efficiencies or a structural reorganization could reduce General Fund costs.				Ongoing savings.		

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$1,702,686	$1,702,686
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,702,686**	**$1,702,686**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$1,792,748	$1,792,748
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,792,748**	**$1,792,748**

GF = General Fund
1T = One Time

DEM - Emergency Management

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000231401	2018	229986	10000	000001311	PITNEY BOWES GLOBAL FINANCIAL SVCS LLC	10001780	$50
0000256678	2018	229985	10000	000000855	Multi Shipping Center & More	10001776	$59
0000326579	2019	229985	10000	000002134	DIRECTV INC	10001776	$166
0000349666	2019	267659	10000	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001782	$7
0000349683	2019	229986	10000	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001780	$17
0000350207	2019	229986	10000	000002664	1ST FIVE MINUTES INC	10001780	$10
0000350382	2019	229985	10000	000003009	Nusura, Inc	10001779	$98
0000431291	2020	267659	10000	000001887	HERC RENTALS INC	10033788	$39
0000450293	2020	229985	10000	000002495	AT&T MOBILITY	10001776	$54
0000463290	2020	229985	10000	000002253	COMCAST OF CA/COLORADO/WASHINGTON	10001776	$4
0000463844	2020	267659	10000	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001782	$69
0000466300	2020	229985	10000	000002131	DIVERSIFIED MANAGEMENT GROUP	10001776	$75
0000466549	2020	229985	10000	000001916	GYM DOCTORS	10001776	$220
0000477919	2020	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$46
0000479122	2020	229985	10000	00000225(	COMMERCIAL SATELLITE SALES LLC	10001776	$19
0000487470	2020	229985	10000	000002098	ECHELON FINE PRINTING	10001776	$4
0000494198	2021	229986	10000	000001817	INT'L ACADEMIES OF EMERGENCY DISPATCH	10001780	$6
0000501752	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$32
0000504146	2021	229985	10000	000001286	PRO STAMPS	10001776	$12
0000504146	2021	229985	10000	000001286	PRO STAMPS	10001776	$15
0000504291	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$17
0000504934	2021	267659	10000	000000869	VERIZON WIRELESS	10001776	$33
0000504934	2021	267659	10000	000000869	VERIZON WIRELESS	10001776	$33
0000504934	2021	267659	10000	000000869	VERIZON WIRELESS	10001776	$38
0000504934	2021	267659	10000	000000869	VERIZON WIRELESS	10001776	$49
0000505966	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$23
0000508639	2021	229985	10000	000000869	VERIZON WIRELESS	10001776	$51
0000516982	2021	229985	10000	000001931	GRAINGER	10001779	$1,657
0000522860	2021	229985	10000	000001061	SPOTLIGHT PROMOTIONS INC	10001779	$36
0000524225	2021	229985	10000	000001243	BlueTriton Brands Inc	10001776	$65
0000524999	2021	229985	10000	000002607	AGURTO CORPORATION DBA PESTEC	10001776	$26
0000524999	2021	229985	10000	000002607	AGURTO CORPORATION DBA PESTEC	10001776	$45
0000524999	2021	229985	10000	000002607	AGURTO CORPORATION DBA PESTEC	10001776	$45
0000532144	2021	229985	10000	000002519	ARAMSCO INC	10001776	$2
0000534033	2021	229985	10000	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10001776	$1
0000534927	2021	229985	10000	000002027	FEDERAL ENGINEERING INC	10001776	$225
0000534944	2021	229985	10000	000001800	J SNELL & CO INC	10001776	$13
0000537341	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$30
0000540068	2021	267659	10000	000001104	SHRED WORKS	10001782	$3
0000562056	2021	229985	10000	000001822	INTERNATIONAL FIRE INC	10001776	$33
0000562056	2021	229985	10000	000001822	INTERNATIONAL FIRE INC	10001776	$66
0000562259	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$25

DEM - Emergency Management

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000563592	2021	229985	10000	000002495	AT&T MOBILITY	10001776	$42
0000566723	2021	267659	10000	000001104	SHRED WORKS	10001782	$102
0000568294	2021	229985	10000	000002466	BATTERY SYSTEMS INC	10001776	$52
0000570684	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$35
0000575027	2021	229985	10000	000002495	AT&T MOBILITY	10001776	$3
0000577347	2021	229985	10000	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10001776	$411
0000584522	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$28
0000587102	2022	229985	10020	000004568	ABA Protection Inc	10035166	$27,226
0000590112	2022	229985	10000	000001243	BlueTriton Brands Inc	10001776	$17
0000590701	2022	229985	10020	000001052	STAPLES BUSINESS ADVANTAGE	10035166	$4,491
0000598946	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$7
0000600908	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$19
0000600991	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$13
0000600991	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$17
0000601287	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$31
0000613258	2022	267659	10000	000003374	Northern Californias Emergency Vehicle I	10001782	$6,195
0000617740	2022	267659	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001782	$39
0000617800	2022	229985	10000	000001396	OFFICE RELIEF INC	10001776	$15
0000617859	2022	229986	10000	000002036	EXTREME PIZZA	10001780	$271
0000620209	2022	229985	10000	000002495	AT&T MOBILITY	10001776	$16
0000622829	2022	229986	10000	000002320	CDW GOVERNMENT LLC	10001780	$31
0000624699	2022	229985	10020	000002486	AVANTPAGE INC	10035166	$3,303
0000624953	2022	229985	10020	000002431	BILINGVA, LLC	10035166	$6,140
0000626474	2022	229986	10000	000001061	SPOTLIGHT PROMOTIONS INC	10001780	$10
0000631643	2022	229985	10020	000002511	AROMA BUENA CATERING INC	10033423	$37
0000633970	2022	267659	10000	000001909	HAM RADIO OUTLET	10001782	$15
0000634947	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$7
0000639040	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$10
0000641329	2022	229985	10000	000002253	COMCAST OF CA/COLORADO/WASHINGTON	10001776	$33
0000656842	2022	229985	10000	000001916	GYM DOCTORS	10001776	$413
0000662049	2022	229986	10000	000002342	CANON SOLUTIONS AMERICA INC	10001780	$28
0000672240	2022	267659	10000	000002495	AT&T MOBILITY	10001782	$454
0000679091	2022	229985	10000	000001822	INTERNATIONAL FIRE INC	10001776	$34
0000679091	2022	229985	10000	000001822	INTERNATIONAL FIRE INC	10001776	$35
0000684028	2022	229986	10000	000002342	CANON SOLUTIONS AMERICA INC	10001780	$19
0000686048	2022	229986	10000	000001311	PITNEY BOWES GLOBAL FINANCIAL SVCS LLC	10001780	$37
0000686664	2023	229986	10000	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001780	$3,530
0000687878	2023	267659	10000	000001064	SPECIALTY'S CAFE & BAKERY INC	10034349	$688
0000703307	2023	229985	10000	000001061	SPOTLIGHT PROMOTIONS INC	10001779	$10
0000714382	2023	229985	10000	000001253	RAINBOW GROCERY COOPERATIVE INC	10001776	$413
0000758409	2023	267659	10000	000001104	SHRED WORKS	10038481	$51
0000759076	2023	229986	10000	000000324	J D WESSON & ASSOCIATES INC	10001780	$4
0000763662	2023	229985	10000	000002036	EXTREME PIZZA	10001776	$228
0000778793	2023	229986	10000	000004072	TOAST CATERING & EVENT MANAGEMENT	10040275	$1,437
0000793578	2024	229985	10000	000002036	EXTREME PIZZA	10001776	$159
0000805504	2024	229985	10000	000002036	EXTREME PIZZA	10001776	$228
0000850350	2024	267659	10000	000001052	STAPLES BUSINESS ADVANTAGE	10038481	$2
0000858573	2024	229985	10000	000002253	COMCAST OF CA/COLORADO/WASHINGTON	10001776	$78
						Total	**$59,977**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $3,619,437,991 budget for FY 2026-27, as proposed by the Mayor, is $253,165,387 or 7.5% more than the original FY 2025-26 budget of $3,366,272,604.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 7,690.07 FTEs, which are 75.12 FTEs more than the 7,614.95 FTEs in the original FY 2025-26 budget. This represents a 1.0% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $2,750,259,145 in FY 2026-27 are $162,583,109 or 6.3% more than FY 2025-26 revenues of $2,587,676,036.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $3,709,456,596 budget for FY 2027-28, as proposed by the Mayor, is $90,018,605 or 2.5% more than the Mayor's proposed FY 2026-27 budget of $3,619,437,991.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 7,610.98 FTEs, which are 79.09 FTEs less than the 7,690.07 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 1.0% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $2,679,499,130 in FY 2027-28 are $70,760,015 or 2.6% less than FY 2026-27 estimated revenues of $2,750,259,145.

DEPARTMENT: DPH – PUBLIC HEALTH

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Public Health	$2,997,880,835	$3,190,092,002	$3,231,869,228	$3,366,272,604	$3,619,437,991
Funded FTE Count	7,739.48	7,720.50	7,620.61	7,614.95	7,690.07

The Department's budget increased by $621,557,156 or 20.7% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 49.41 or 0.6% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $253,165,387 largely due to increases in salary and benefit costs for existing staff as required under City labor agreements, rising operating costs to maintain service levels, $15.0 million in security improvements at the hospitals and clinics, $25.0 million in one-time capital investments in behavioral health sites, and $14.4 million to support consolidation of the City's neighborhood street teams within DPH. The budget includes a $17 million reduction in community-based organization contracts previously assumed in last year's budget process.

The budget reflects General Fund increases to offset $62 million in revenue reductions in FY 2026-27 from federal and state changes to Medi-Cal. This increase is more than offset by $71 million in revenue initiatives and $58.5 million in expenditure reductions totaling $129.5 million in General Fund savings in FY 2026-27 relative to DPH's base budget. Expenditure reductions include deletion of 129 FTEs for $11 million in savings in FY 2026-27, savings associated with closing three low-volume clinics (Southeast Mission Geriatric Services, Cole Street and Michael Baxter Larkin Street Youth Clinics), funding swaps to offset General Fund expenditures, and additional reductions to contracts.

The Mayor's proposed FY 2026-27 budget includes the deletion of four positions as layoffs, all of which are scheduled to be effective June 27, 2026. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
Laguna Honda	2740 Porter Supervisor I	1
Public Health Admin	1822 Administrative Analyst	1
Laguna Honda	2323 Clinical Nurse Specialist	1
Laguna Honda	2323 Clinical Nurse Specialist	1

DEPARTMENT: DPH – PUBLIC HEALTH

The Mayor's proposed FY 2026-27 budget includes fee increases above inflation. Details of these proposed fees paid by individuals are as follows:

Fee	Proposed Increase	Expected Revenue Increase
Air Quality Fees		
Plan Checking Fees	10%	$3,861
Food Fees		
Consumer Protect Application Fee	10%	20,295
Env Health Consultation	10%	396
Env Health License Fee	10%	58
Env Health Re-Inspection Fee	10%	0
Env Health Training	10%	0
Plan Checking Fees	10%	0
Various Eating Places License Fees	10%	39,749
Various Food Beverage License Fees	10%	445
Hazardous Materials Fees		
CFC & Motor Vehicle A-C Permit	22%	0
Various Hazard Materials Permit Fees	22%	67,150
Various Hazard Matl Storage Permit Fee	22%	745,464
Various Medical Waste Fees	22%	39,469
Radio Frequency Fees		
Plan Checking Fees	10%	4,642
Tobacco Fees	10%	
Consumer Protect Application Fee	10%	180
Env Health License Fee	10%	18,259
Total		**$939,968**

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $90,018,605 largely due to increases in salary and benefit costs for existing staff as required under City labor agreements and increases in the cost of pharmaceuticals.

DEPARTMENT: DPH – PUBLIC HEALTH

The budget reflects General Fund increases to offset $162 million in revenue reductions in FY 2027-28 from federal and state changes to Medi-Cal. This increase is fully offset by $115 million in revenue initiatives and $95.6 million in expenditure reductions totaling $211 million in General Fund savings in FY 2026-27 relative to DPH's base budget. Expenditure reductions include $22 million in attrition savings assumed by the Mayor's Office for deletion of additional FTEs in FY 2027-28 to be identified by DPH.

DEPARTMENT: DPH – PUBLIC HEALTH

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $7,002,665 in FY 2026-27. Of the $7,002,665 in recommended reductions, $1,317,429 are ongoing savings and $5,685,236 are one-time savings. These reductions would still allow an increase of $246,162,722 or 7.3% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $1,320, for total General Fund savings of $6,503,985.

Our policy recommendations total $7,281,123 in FY 2026-27, all of which are ongoing savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $1,553,442 in FY 2027-28, all of which are ongoing General Fund savings. These reductions would still allow an increase of $88,465,163 or 2.4% in the Department's FY 2027-28 budget.

Our policy recommendations total $7,663,709 in FY 2027-28, all of which are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPH - Public Health

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Fiscal Recommendations															
	HAD Public Health Admin														
	Materials & Supplies-Budget			$57,573	$27,573	$30,000	X				$57,573	$27,573	$30,000	X	
	Materials & Supplies-Budget			$45,000	$25,000	$20,000	X				$45,000	$25,000	$20,000	X	
	Materials & Supplies-Budget			$24,116	$0	$24,116	X				$24,116	$0	$24,116	X	
	Materials & Supplies-Budget			$18,255	$0	$18,255	X				$18,255	$0	$18,255	X	
DPH-1	Materials & Supplies-Budget			$16,845	$8,845	$8,000	X				$16,845	$8,845	$8,000	X	
		Total Savings		*$100,371*					*Total Savings*		*$100,371*				
		Reduce the budget for materials and supplies to reflect historical underspending in Public Health Admin.							Ongoing savings						
	Software Licensing Fees			$857,323	$507,323	$350,000	X	X			$857,323	$857,323	$0	X	
	Systems Consulting Services			$190,000	$140,000	$50,000	X	X			$190,000	$190,000	$0	X	
DPH-2		*Total Savings*		*$400,000*					*Total Savings*		*$0*				
		Reduce the HC Centralized IT budget for software licensing fees and systems consulting services by $400,000. The Department can use encumbrances balances to offset the one-time reduction in FY 2026-27.													
	Programmatic Projects-Budget			$3,565,414	$3,500,000	$65,414	X				$3,565,414	$3,500,000	$65,414	X	
DPH-3		Reduce the programmatic project budget in HC Centralized IT as carryfowards and new budget appropriations are sufficient to fund the Department's equipment needs for the next several years.							Ongoing savings						
	Prof & Specialized Svcs-Bdgt			$2,500,000	$2,000,000	$500,000	X	X			$2,500,000	$2,500,000	$0	X	
DPH-4		Reduce the budget for professional and specialized services for one-time savings to align with anticipated spending for HRise in FY 2026-27 and FY 2027-28.													
	1822 Administrative Analyst	0.80	0.00	$106,526	$0	$106,526	X		1.00	0.00	$139,420		$139,420	X	
	Mandatory Fringe Benefits			$42,023	$0	$42,023	X				$56,992		$56,992	X	
DPH-5		*Total Savings*		*$148,549*					*Total Savings*		$196,412				
		Delete 0.8 FTE 1822 Administrative Analyst position, out of 3.2 new FTE 1822 Administrative Analyst positions proposed in the budget under the Security Initiative to reflect the Department's updated plans.							Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPH - Public Health

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DPH-6	1204 Senior Personnel Clerk	1.00	0.00	$106,242	$0	$106,242	X		1.00	0.00	$111,086		$111,086	X	
	Mandatory Fringe Benefits			$46,736	$0	$46,736	X				$50,183		$50,183	X	
	1204 Senior Personnel Clerk	1.00	0.00	$106,242	$0	$106,242	X		1.00	0.00	$111,086		$111,086	X	
	Mandatory Fringe Benefits			$46,736	$0	$46,736	X				$50,183		$50,183	X	
	1204 Senior Personnel Clerk	1.00	0.00	$106,242	$0	$106,242	X		1.00	0.00	$111,086		$111,086	X	
	Mandatory Fringe Benefits			$46,736	$0	$46,736	X				$50,183		$50,183	X	
		Total Savings		*$458,934*					*Total Savings*		$483,807				
		Delete 3.0 FTE vacant 1204 Senior Personnel Clerk positions. The Department identified these positions for deletion but the positions were not eliminated in the Mayor's proposed budget.							Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPH - Public Health

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
		HBH Behavioral Health													
DPH-7	Prof & Specialized Svcs-Bdgt			$65,216,961	$63,566,961	$1,650,000	X	X			$67,512,689	$67,512,689	$0	X	
		Reduce Professional and Specialized Services budget to reflect updated anticipated spending for the expansion of Intensive Case Management (ICM) services as part of the Mayor's Breaking the Cycle initiative.													
DPH-8	2587 Health Worker III	0.47	0.20	$47,788	$20,335	$27,453	X	X					$0	X	
	Mandatory Fringe Benefits			$21,703	$9,235	$12,468	X	X					$0	X	
	2920 Medical Social Worker	0.47	0.20	$66,318	$28,220	$38,098	X	X					$0	X	
	Mandatory Fringe Benefits			$26,103	$11,108	$14,995	X	X					$0	X	
	1406 Senior Clerk	0.47	0.20	$48,390	$20,591	$27,799	X	X					$0	X	
	Mandatory Fringe Benefits			$21,846	$9,296	$12,550	X	X					$0	X	
		Total Savings		*$133,362*					*Total Savings*		$0				
		Reduce the FTE for three deleted positions from 0.47 to 0.20 each, for a total reduction of 0.81 FTE based on updated timelines for the closure of Southeast Mission Geriatrics.							Ongoing savings						
		HGH Zuckerberg SF General													
DPH-9	9993 Attrition Savings - Miscellaneous			($13,771)	($720,157)	$706,386	X	X			($13,771)	($13,771)	$0	X	
	Mandatory Fringe Benefits			($5,724)	($299,338)	$293,614	X	X			($5,989)	($5,989)	$0	X	
		Total Savings		*$1,000,000*					*Total Savings*		*$0*				
		Increase attrition savings at Zuckerberg SF General to account for the transfer of staff from the residential care facility on the second floor of the Behavioral Health Center to new positions at the 624 Laguna residential care facility. The second floor of the Behavioral Health Center is being converted to locked mental health rehabilitation center beds, and the positions at the Behavioral Health Center will not be backfilled during construction.													

GF = General Fund
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Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPH - Public Health

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DPH-10	9993 Attrition Savings - Miscellaneous			($65,695)	($92,614)	$26,919	X	X			($65,695)	($65,695)	$0	X	
	Mandatory Fringe Benefits			($26,886)	($37,903)	$11,017	X	X			($28,112)	($28,112)	$0	X	
	9993 Attrition Savings - Nurses			($147,390)	($457,764)	$310,374	X	X			($147,391)	($147,391)	$0	X	
	Mandatory Fringe Benefits			($49,560)	($153,923)	$104,363	X	X			($51,391)	($51,391)	$0	X	
	9993 Attrition Savings - Miscellaneous			($4,900)	($39,003)	$34,103	X	X			($4,900)	($4,900)	$0	X	
	Mandatory Fringe Benefits			($1,900)	($15,124)	$13,224	X	X			($1,982)	($1,982)	$0	X	
		Total Savings		*$500,000*					*Total Savings*		$0				
		Increase attrition savings at Zuckerberg SF General to account for hiring timelines for new positions added in the proposed budget.													
DPH-11	Equipment Purchase-Budget			$1,450,746	$1,363,746	$87,000	X	X					$0	X	
		Reduce the budget for surgical equipment to align with vendor quote.													
DPH-12		**HLH Laguna Honda**													
	Overtime - Miscellaneous	0.00	0.00	$16,987,605	$16,237,605	$750,000	X	X	0.00	0.00	$16,987,643	$16,612,643	$375,000	X	
	Mandatory Fringe Benefits			$1,469,428	$1,404,553	$64,875	X	X			$1,469,431	$1,436,993	$32,438	X	
		Total Savings		*$814,875*					*Total Savings*		*$407,438*				
		Reduce the overtime budget in Laguna Honda based on historical expenditures.													
DPH-13	9993 Attrition Savings - Miscellaneous			($389,845)	($412,541)	$22,696	X	X			($388,628)	($388,628)	$0	X	
	Mandatory Fringe Benefits			($159,802)	($169,106)	$9,304	X	X			($166,537)	($166,537)	$0	X	
	9993 Attrition Savings - Miscellaneous			($711,716)	($730,863)	$19,147	X	X			($710,715)	($710,715)	$0	X	
	Mandatory Fringe Benefits			($291,929)	($299,782)	$7,853	X	X			($304,754)	($304,754)	$0	X	
	9993 Attrition Savings - Miscellaneous			($485,023)	($514,102)	$29,079	X	X			($484,832)	($484,832)	$0	X	
	Mandatory Fringe Benefits			($198,841)	($210,762)	$11,921	X	X			($207,871)	($207,871)	$0	X	
		Total Savings		*$100,000*					*Total Savings*		$0				
		Increase attrition savings at Laguna Honda to account for hiring timelines for 3.20 new FTE added in the proposed budget.													

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPH - Public Health

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		HNS Health Network Services													
	1824 Principal Administrative Analyst	1.00	0.00	$179,956	$0	$179,956	X		1.00	0.00	$188,162		$188,162	X	
	Mandatory Fringe Benefits			$64,205	$0	$64,205	X				$68,711		$68,711	X	
DPH-14	9993 Attrition Savings - Miscellaneous			$0	$0	$0	X				($7,437,063)	($7,248,901)	($188,162)	X	
	Mandatory Fringe Benefits			$0	$0	$0	X				($3,187,654)	($3,118,943)	($68,711)	X	
		Total Savings		*$244,161*					*Total Savings*		*$0*				
		Delete 1.0 FTE 1824 Principal Administrative Analyst. The position was added in FY 2025-26 but never filled. Offset the reduction in FY 2027-28 with reduced attrition savings.													
	Programmatic Projects-Budget			$2,887,500	$2,387,500	$500,000		X			$3,850,000	$3,850,000	$0		
DPH-15		Reduce the programmatic project budget supporting 21.50 FTE new positions for the planned RESTORE program expansion to align with anticipated timelines for opening the new facility and hiring these positions.													
	STEP Step Adjustments, Miscellaneous			$0	($19,969)	$19,969	X				$0	($19,969)	$19,969	X	
	Mandatory Fringe Benefits			$0	($5,031)	$5,031	X				$0	($5,031)	$5,031	X	
	STEP Step Adjustments, Miscellaneous			$0	($19,969)	$19,969	X				$0	($19,969)	$19,969	X	
	Mandatory Fringe Benefits			$0	($5,031)	$5,031	X				$0	($5,031)	$5,031	X	
	STEP Step Adjustments, Miscellaneous			$0	($79,877)	$79,877	X				$0	($79,877)	$79,877	X	
DPH-16	Mandatory Fringe Benefits			$0	($20,123)	$20,123	X				$0	($20,123)	$20,123	X	
	STEP Step Adjustments, Miscellaneous			$0	($79,877)	$79,877	X				$0	($79,877)	$79,877	X	
	Mandatory Fringe Benefits			$0	($20,123)	$20,123	X				$0	($20,123)	$20,123	X	
		Total Savings		*$250,000*					*Total Savings*		*$250,000*				
		Increase step adjustments based on the increased staffing in Health Network Services from consolidation of the City's neighborhood street teams under DPH.							Ongoing savings						
		HPH Population Health													
	Pharmaceutical			$284,882	$234,882	$50,000	X				$307,673	$257,673	$50,000	X	
DPH-17		Reduce the budget for materials and supplies due to historical underspending in materials and supplies in Population Health.							Ongoing savings						

GF = General Fund
1T = One Time

DPH - Public Health

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$5,185,236	$1,317,429	**$6,502,665**
Non-General Fund	$500,000	$0	**$500,000**
Total	**$5,685,236**	**$1,317,429**	**$7,002,665**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$1,553,442	**$1,553,442**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,553,442**	**$1,553,442**

GF = General Fund
1T = One Time

DPH - Public Health

Policy Recommendations

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
DPH-18	**HAD Public Health Admin**														
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706	X		1.00	0.00	$252,727	$0	$252,727	X	
	Mandatory Fringe Benefits			$82,157	$0	$82,157	X				$88,126	$0	$88,126	X	
	0942 Manager VII	1.00	0.00	$277,944	$0	$277,944	X		1.00	0.00	$290,618	$0	$290,618	X	
	Mandatory Fringe Benefits			$88,191	$0	$88,191	X				$94,544	$0	$94,544	X	
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706	X		1.00	0.00	$252,727	$0	$252,727	X	
	Mandatory Fringe Benefits			$82,157	$0	$82,157	X				$88,126	$0	$88,126	X	
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802	X		1.00	0.00	$218,323	$0	$218,323	X	
	Mandatory Fringe Benefits			$76,679	$0	$76,679	X				$82,297	$0	$82,297	X	
	0955 Deputy Director V	1.00	0.00	$314,451	$0	$314,451	X		1.00	0.00	$328,790	$0	$328,790	X	
	Mandatory Fringe Benefits			$94,269	$0	$94,269	X				$101,010	$0	$101,010	X	
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706	X		1.00	0.00	$252,727	$0	$252,727	X	
	Mandatory Fringe Benefits			$82,157	$0	$82,157	X				$88,126	$0	$88,126	X	
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706	X		1.00	0.00	$252,727	$0	$252,727	X	
	Mandatory Fringe Benefits			$82,157	$0	$82,157	X				$88,126	$0	$88,126	X	
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503	X		1.00	0.00	$271,336	$0	$271,336	X	
	Mandatory Fringe Benefits			$85,120	$0	$85,120	X				$91,277	$0	$91,277	X	
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503	X		1.00	0.00	$271,336	$0	$271,336	X	
	Mandatory Fringe Benefits			$85,120	$0	$85,120	X				$91,277	$0	$91,277	X	
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612	X		1.00	0.00	$202,440	$0	$202,440	X	
	Mandatory Fringe Benefits			$74,149	$0	$74,149	X				$79,606	$0	$79,606	X	
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071	X		1.00	0.00	$234,288	$0	$234,288	X	
	Mandatory Fringe Benefits			$79,221	$0	$79,221	X				$85,000	$0	$85,000	X	
				Total Savings	*$3,616,087*						*Total Savings*	$3,805,554			

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Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPH - Public Health

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		The Department currently has 23.0 FTE vacant manager positions, including 11 vacant manager positions in Public Health Admin. These include: 1.0 FTE 0923 Manager II (<1 year vacant) 1.0 FTE 0931 Manager III (2.5+ years vacant) 1.0 FTE 0932 Manager IV (<1 year vacant) 4.0 FTE 0933 Manager V (1.5+ years, 1 year, <1 year, <1 year) 2.0 FTE 0941 Manager VI (<1 year, <1 year) 1.0 FTE 0942 Manager VII (2.5+ years vacant) 1.0 FTE 0955 Deputy Director V (1.5 years vacant) 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 annual estimated salaries and benefits costs for these positions is approximately $3.6 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPH - Public Health

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
	HBH Behavioral Health														
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802			1.00	0.00	$218,323	$0	$218,323		
	Mandatory Fringe Benefits			$76,679	$0	$76,679					$82,297	$0	$82,297		
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503			1.00	0.00	$271,336	$0	$271,336		
	Mandatory Fringe Benefits			$85,120	$0	$85,120					$91,277	$0	$91,277		
				Total Savings	*$630,104*						*Total Savings*	$663,233			
DPH-19		The Department currently has 23.0 FTE vacant manager positions, including 2 vacant manager positions in Behavioral Health. These include: 1.0 FTE 0931 Manager III (4.5+ years vacant) 1.0 FTE 0941 Manager VI (1.5+ years vacant) 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 annual estimated salaries and benefits costs for these positions is approximately $0.6 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.								Ongoing savings						
	HLH Laguna Honda Hospital														
	0942 Manager VII	1.00	0.00	$277,944	$0	$277,944	X		1.00	0.00	$290,618	$0	$290,618	X	
	Mandatory Fringe Benefits			$88,191	$0	$88,191	X				$94,544	$0	$94,544	X	
	0922 Manager I	1.00	0.00	$180,332	$0	$180,332	X		1.00	0.00	$188,554	$0	$188,554	X	
	Mandatory Fringe Benefits			$71,380	$0	$71,380	X				$76,590	$0	$76,590	X	
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802	X		1.00	0.00	$218,323	$0	$218,323	X	
	Mandatory Fringe Benefits			$76,679	$0	$76,679	X				$82,297	$0	$82,297	X	
				Total Savings	*$903,328*						*Total Savings*	$950,926			
DPH-20		The Department currently has 23.0 FTE vacant manager positions, including 3 vacant manager positions in Laguna Honda Hospital. These include: 1.0 FTE 0922 Manager I (<1 year vacant) 1.0 FTE 0931 Manager III (<1 year vacant) 1.0 FTE 0942 Manager VII (<1 year vacant) 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 annual estimated salaries and benefits costs for these positions is approximately $0.9 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.								Ongoing savings						

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Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPH - Public Health

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		HNS Health Network Services													
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503	X		1.00	0.00	$271,336	$0	$271,336	X	
	Mandatory Fringe Benefits			$85,120	$0	$85,120	X				$91,277	$0	$91,277	X	
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802	X		1.00	0.00	$218,323	$0	$218,323	X	
	Mandatory Fringe Benefits			$76,679	$0	$76,679	X				$82,297	$0	$82,297	X	
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706	X		1.00	0.00	$252,727	$0	$252,727	X	
	Mandatory Fringe Benefits			$82,157	$0	$82,157	X				$88,126	$0	$88,126	X	
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071	X		1.00	0.00	$234,288	$0	$234,288	X	
	Mandatory Fringe Benefits			$79,221	$0	$79,221	X				$85,000	$0	$85,000	X	
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071	X		1.00	0.00	$234,288	$0	$234,288	X	
	Mandatory Fringe Benefits			$79,221	$0	$79,221	X				$85,000	$0	$85,000	X	
DPH-21		*Total Savings*		*$1,828,312*					*Total Savings*		$1,924,708				
		The Department currently has 23.0 FTE vacant manager positions, including 6 vacant manager positions in the Health Network Services. These include: 1.0 FTE 0923 Manager II (1.5 years vacant) 1.0 FTE 0931 Manager III (<1 year vacant) 2.0 FTE 0932 Manager IV (<1 year, <1 year) 1.0 FTE 0933 Manager V (<1 year vacant) 1.0 FTE 0941 Manager VI (2.5 years vacant) 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 annual estimated salaries and benefits costs for these positions is approximately $1.8 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPH - Public Health

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
		HPH Population Health													
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071	X		1.00	0.00	$234,288	$0	$234,288	X	
	Mandatory Fringe Benefits			$79,221	$0	$79,221	X				$85,000	$0	$85,000	X	
		Total Savings			*$303,292*				*Total Savings*			$319,288			
DPH-22		The Department currently has 23.0 FTE vacant manager positions, including 1 vacant manager positions in Population Health. These include: 1.0 FTE 0932 Manager IV (<1 year vacant) 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 annual estimated salaries and benefits costs for these positions is approximately $0.3 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$6,383,258	**$6,383,258**
Non-General Fund	$0	$897,865	**$897,865**
Total	**$0**	**$7,281,123**	**$7,281,123**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$6,718,430	**$6,718,430**
Non-General Fund	$0	$945,279	**$945,279**
Total	**$0**	**$7,663,709**	**$7,663,709**

GF = General Fund
1T = One Time

DPH - Public Health

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000841446	2024	251832	21490	000001041	STERICYCLE INC	10001952	$1,030
0000910972	2025	251851	21490	000002628	ACME PACIFIC REPAIRS INC	10001952	$290
						Total	**$1,320**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $1,383,209,074 budget for FY 2026-27, as proposed by the Mayor, is $74,266,271 or 5.7% more than the original FY 2025-26 budget of $1,308,942,803.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 2,267.84 FTEs, which are 34.55 FTEs less than the 2,302.39 FTEs in the original FY 2025-26 budget. This represents a 1.5% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $1,004,266,112 in FY 2026-27 are $45,566,445 or 4.8% more than FY 2025-26 revenues of $958,699,667.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $1,464,707,301 budget for FY 2027-28, as proposed by the Mayor, is $81,498,227 or 5.9% more than the Mayor's proposed FY 2026-27 budget of $1,383,209,074.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 2,228.97 FTEs, which are 38.87 FTEs less than the 2,267.84 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 1.7% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $1,052,034,538 in FY 2027-28 are $47,768,426 or 4.8% more than FY 2026-27 estimated revenues of $1,004,266,112.

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Human Services Agency	$1,124,598,739	$1,191,048,628	$1,231,253,530	$1,308,942,803	$1,383,209,074
Funded FTE Count	2,250.43	2,261.76	2,292.21	2,302.39	2,267.84

The Department's budget increased by $258,610,335 or 23.0% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 17.41 or 0.8% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $74,266,271 largely due to growth in aid and entitlement programs, COLA/CODB adjustments to salaries and contracts, and new investments towards workforce development and eligibility review.

A key change in the proposed FY 2026-27 budget is new appropriations totaling $22.5 million in response to new federal mandates under HR-1 placing work requirements for Medi-Cal and CalFresh recipients. Of this allocation, $13.3 million funds 154 new positions primarily in the Senior Eligibility Worker and Employment & Training Specialist classifications. $8 million is allocated for grant funding and $1.2 funds non-personnel operating costs.

Other changes in the proposed budget includes the growth of the Dignity Fund baseline and increases to In-Home Supportive Services (IHSS) aid expenditures within DAS. The Department also intends to replace and expand its aging vehicle fleet.

The Mayor's proposed FY 2026-27 budget includes the deletion of 8 positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
HSA Admin Support	1706 Telephone Operator	2
HSA Benefits & Family Support	1406 Senior Clerk	1
HSA Benefits & Family Support	2110 Medical Records Clerk	1
HSA Admin Support	1842 Management Assistant	1
HSA Benefits & Family Support	2919 Child Care Specialist	3

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $81,498,227 largely due to COLA/CODB adjustments to salaries and contracts, increases to non-discretionary aid payments, and continued funding of the Department's HR-1 response programming. The Department is also allocating additional funding towards debt service as they acquire new office space in the Bayview.

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $4,148,780 in FY 2026-27. Of the $4,148,780 in recommended reductions, $23,602 are ongoing savings and $4,125,178 are one-time savings. These reductions would still allow an increase of $70,117,491 or 5.4% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $436,083, for total General Fund savings of $4,584,863.

Our policy recommendations total $1,055,001 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $4,466,075 in FY 2027-28. Of the $4,466,075 in recommended reductions, $25,175 are ongoing savings and $4,440,900 are one-time savings. These reductions would still allow an increase of $77,032,152 or 5.6% in the Department's FY 2027-28 budget.

Our policy recommendations total $1,111,648 in FY 2027-28, all of which are ongoing.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HSA - Human Services Agency

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	HSA Administration														
HSA-1	Debt Service-Bdgt			$1,592,950	$0	$1,592,950	x	x			$6,033,850	$1,592,950	$4,440,900	X	X
	Deny proposed budget for debt service of $1,592,950 associated with the issuance of Certificates of Participations for the property acquisition in the Bayview. This is at least the third consecutive budget cycle that the Department has requested debt service funding, yet the property acquisition has not progressed beyond site feasibility analyses. The Board should confirm with the Office of Public Finance that the proposed issuance schedule is feasible prior to reinstating this budget item.								One-time reduction in FY 2027-28						
HSA-2	Postage			$1,328,645	$1,178,645	$150,000	x	x							
	Reduce the proposed increase to postage by $150,000.								One-time savings.						
HSA-3	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Total Savings *$279,200*														
	Deny 8.00 new Chevy Equinox Electric SUV vehicles. Deleting these requested vehicles will still allow for the replacement of 17 vehicles in HSA's fleet, inclusive of 9 vehicles no longer in service by the Department. Replacing these vehicles will provide sufficient coverage for the Department and expand their functional fleet while reducing reliance on rental vehicles.								One-time savings.						
HSA-4	**HSA Disability & Aging Services**														
	Buildings Improvement-Bdgt			$350,000	$50,000	$300,000	x	x					$0		
	Reduce Buildings Improvement budget by $300,000. This allocation has been appropriated annually without expenditures for at least three consecutive years. This amount is in a continuing authority fund with sufficient balance carried forward to expend funds.								One-time savings.						

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Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HSA - Human Services Agency

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		HSA Benefits & Family Support													
	CWS Drug Testing			$310,528	$7,500	$303,028	X	X					$0		
HSA-5		Reduce budget for drug testing to current year allocation of $7,500 for one-time savings. Projected surpluses in the Aid Assistance spending authority will cover anticipated expenses in FY 2026-27.							One-time savings.						
	0923 Manager II	1.00	0.00	$193,612		$193,612	X				$202,440		$202,440	X	
	Mandatory Fringe Benefits			$74,151		$74,151	X				$79,608		$79,608	X	
	1824 Pr. Admin Analyst	0.00	1.00		$179,956	($179,956)	X					$188,162	($188,162)	X	
HSA-6	Mandatory Fringe Benefits				$64,205	($64,205)	X					$68,711	($68,711)	X	
		Total Savings			*$23,602*				*Total Savings*			$25,175			
		Substitute 1.00 0923 Manager II FTE for 1.00 1824 Principal Administrative Analyst FTE.							Ongoing savings						
	Perm Salaries - Misc			$9,700,522	$8,200,522	$1,500,000	X	X					$0		
HSA-7		Reduce budget for salary and fringe benefits by $1,500,000 to account for expected delays in hiring the 154.00 new FTE positions proposed by the Department, acquiring leased office space, and performing necessary tenant improvements. This reduction accounts still approves $20,995,326 for the Department's HR-1 response implementation expenditure authority in FY 2026-27 and does not restrict the Department's hiring authority for all requested positions. Further, projected salary savings for temporary and overtime appropriations in FY 2026-27 would be available, if needed, to support existing trained staff with increased workload.							One-time savings.						

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Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HSA - Human Services Agency

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	1222 Senior Payroll And Perso	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1232 Training Officer	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1232 Training Officer	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1244 Senior Human Resources	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	

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Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HSA - Human Services Agency

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	

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Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HSA - Human Services Agency

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency S	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.80	0.80			$0	X		1.00	1.00			$0	X	
HSA-8	2907 Eligibility Worker Superv	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2913 Program Specialist	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2913 Program Specialist	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2913 Program Specialist	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2913 Program Specialist	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2917 Program Support Analyst	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HSA - Human Services Agency

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HSA - Human Services Agency

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
		Total Savings			*$0*				*Total Savings*			*$0*			

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HSA - Human Services Agency

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Change status of 149.00 proposed new FTE positions under the HR-1 response authority to limited term appointments not to exceed three years. The proposed positions are intended to address anticipated workload increases associated with new federal requirements that have not been implemented and whose long-term workload remains uncertain. Limited-term appointments would provide the Department the flexibility to pilot workload demands and evaluate true staffing needs over time. Should the Department demonstrate that the additional workload is ongoing, the positions could later be converted to permanent status through the regular budget process. Given the City's projected structural budget deficit and the evolving federal policy environment, establishing these positions as limited-term would avoid the potential challenges and costs associated with a surplus of permanent City positions.							Ongoing status change						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$4,125,178	$23,602	**$4,148,780**
Non-General Fund	$0	$0	**$0**
Total	**$4,125,178**	**$23,602**	**$4,148,780**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$4,440,900	$25,175	**$4,466,075**
Non-General Fund	$0	$0	**$0**
Total	**$4,440,900**	**$25,175**	**$4,466,075**

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HSA - Human Services Agency

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Policy Recommendations															
	HSA Managers														
	0922 Manager I	1.00	0.00	$180,332		$180,332	X				$188,554		$188,554	X	
	Mandatory Fringe Benefits			$71,380		$71,380	X				$76,950		$76,950	X	
	0923 Manager II	1.00	0.00	$193,612		$193,612	X				$202,440		$202,440	X	
	Mandatory Fringe Benefits			$74,151		$74,151	X				$79,608		$79,608	X	
	0923 Manager II	1.00	0.00	$193,612		$193,612	X				$202,440		$202,440	X	
	Mandatory Fringe Benefits			$74,151		$74,151	X				$79,608		$79,608	X	
	0923 Manager II	1.00	0.00	$193,612		$193,612	X				$202,440		$202,440	X	
	Mandatory Fringe Benefits			$74,151		$74,151	X				$79,608		$79,608	X	
		Total Savings		*$1,055,001*					*Total Savings*		$1,111,648				

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HSA - Human Services Agency

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
HSA-9		Deleting 4.00 FTE vacant Manager 09XX positions is a policy matter for the Board of Supervisors. The 0922 Manager I position (#01115788) oversees the BFS Division's training and induction program for eligibility workers. HSA argues this position will provide critical support for the efficient, standardized onboarding of the new eligibility technician FTEs hired under the Department's HR-1 response. The position was vacated 9/16/2025. The 0923 Manager II position (#01095167) oversees the Workforce Development's CalFresh Employment & Training Plan and Public Service Trainee programs, also critical to the Department's HR-1 response. The position was vacated 11/7/2025. The 0923 Manager II position (#01110480) is responsible for oversight and compliance of FCS funding streams, processes, and fiscal policies necessary to mitigate fiscal risk and optimize revenue management. The position was vacated 4/13/2026. The 0923 Manager II position (#01118127) oversees multiple SFBN supervisors and eligibility workers critical to HSA's HR-1 response. The position was vacated 1/31/2026. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Elimination of these positions is an opportunity to reduce the overall number of managerial positions citywide without requiring layoffs.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$1,055,001	$1,055,001
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,055,001**	**$1,055,001**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$1,111,648	$1,111,648
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,111,648**	**$1,111,648**

GF = General Fund
1T = One Time

HSA - Human Services Agency

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000813543	2024	149662	10000	000002089	DPP Tech Inc.	10001700	$35,880
0000820049	2024	149649	10000	000003854	COMCAST CABLE COMMUNICATIONS MANA	10001701	$7,416
0000826381	2025	149662	10000	000003244	CCS Global Tech	10001700	$169,270
0000828770	2024	149662	10000	000005257	Andax Tech	10001700	$945
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$70
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$4,330
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$349
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$210
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$298
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$99
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$99
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$596
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$99
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$132
0000843670	2024	149657	10000	000001722	K L W LLC	10001700	$51,491
0000847524	2024	149662	10000	000003854	COMCAST CABLE COMMUNICATIONS MANA	10001700	$5,150
0000858252	2024	149673	10000	000004829	Academy of Truck Driving	10001705	$5,284
0000858958	2024	149668	10000	000002281	CITY COLLEGE OF SAN FRANCISCO	10001703	$60,438
0000869301	2024	149662	10000	000003244	CCS Global Tech	10001700	$2,796
0000869936	2024	149649	10000	000003854	COMCAST CABLE COMMUNICATIONS MANA	10001701	$3,059
0000875197	2024	149662	10000	000000869	VERIZON WIRELESS	10001700	$4,741
0000880794	2024	149673	10000	000001935	GOODWILL INDUST OF S F SAN MATEO & M	10001705	$4,231
0000883049	2024	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$1,760
0000886185	2024	149649	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$4,694
0000890669	2024	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$1,080
0000890677	2024	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$40,743
0000890677	2024	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$1,941
0000914685	2025	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$1,014
0000917517	2025	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$3,412
0000919792	2025	149667	10000	000000339	BANNER UNIFORM CENTER	10001705	$71
0000920211	2025	149649	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001700	$78
0000920255	2025	210713	10000	000002486	AVANTPAGE INC	10001700	$11,848
0000926981	2025	149673	10000	000002510	ARRIBA JUNTOS - IAL	10001705	$1,650
0000935034	2025	149673	10000	000002510	ARRIBA JUNTOS - IAL	10001705	$1,650
0000935059	2025	149673	10000	000002510	ARRIBA JUNTOS - IAL	10001705	$1,650
0000939249	2025	149662	10000	000003806	ZONES, LLC	10001700	$5,308
0000939356	2025	149657	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001700	$2,202
						Total	**$436,083**

Current Year Savings

HSA - Human Services Agency

Rec #	Account Title	FY 2025-26 Amount From	To	Savings	GF	1T
		HSA Administration				
	Bldgs,Struct&Improv-Bdgt	$65,551	$0	$65,551	x	x
	Bldgs,Struct&Improv-Bdgt	$2,800	$0	$2,800	x	x
		Total Savings	*$68,351*			
CY HSA-1		Eliminate the remaining balances totaling $68,351 for buildings, structures, and improvements in the continuing authorities for the Department's move from 170 Otis. The Department will no longer expend from these accounts.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$68,351	$0	**$68,351**
Non-General Fund	$0	$0	**$0**
Total	**$68,351**	**$0**	**$68,351**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $72,685,372 budget for FY 2026-27, as proposed by the Mayor, is $11,059,814 or 17.9% more than the original FY 2025-26 budget of $61,625,558.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 181.30 FTEs, which are 35.23 FTEs more than the 146.07 FTEs in the original FY 2025-26 budget. This represents a 24.1% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $31,465,813 in FY 2026-27 are $863,915 or 2.8% more than FY 2025-26 revenues of $30,601,898.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $75,094,254 budget for FY 2027-28, as proposed by the Mayor, is $2,408,882 or 3.3% more than the Mayor's proposed FY 2026-27 budget of $72,685,372

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 185.51 FTEs, which are 4.21 FTEs more than the 181.30 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 2.3% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $31,452,556 in FY 2027-28 are $13,257 or 0.04% less than FY 2026-27 estimated revenues of $31,465,813.

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Adult Probation Department	$58,036,486	$58,116,740	$61,597,678	$61,625,558	$72,685,372
Funded FTE Count	148.54	144.69	144.06	146.07	181.30

The Department's budget increased by $14,648,886 or 25.2% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 32.76 or 22.1% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $11,059,814 largely due to increases in salary and benefit costs and programmatic spending related to the development of a new pretrial services program and new violence reduction program.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $2,408,882 largely due to increases in salary and benefit costs, partially offset by decreases in materials and supplies and nonpersonnel, specifically one-time costs for IT supplies, furniture and contracts.

The Mayor's proposed FY 2027-28 budget does not include any deletion of positions as layoffs.

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $261,336 in FY 2026-27. Of the $261,336 in recommended reductions, $140,000 are ongoing savings and $121,336 are one-time savings. These reductions would still allow an increase of $10,798,478 or 17.5% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $85,720, for total General Fund savings of $347,056.

Our reserve recommendations total $3,699,993 in FY 2026-27, all of which are one-time.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $140,000 in FY 2027-28. All of the $140,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of $2,268,882 or 3.1% in the Department's FY 2027-28 budget.

ADP - Adult Probation Department

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
	ADP Adult Probation														
ADP-1	Prof & Specialized Svcs-Bdgt			$895,344	$845,344	$50,000	x				$895,344	$845,344	$50,000	x	
	Reduce Professional & Specialized Services budget to reflect expected Department expenditures and actual need. The Department has consistently underspent on this account.								Ongoing savings.						
ADP-2	Temp Misc Regular Salaries			$100,385	$10,385	$90,000	x				$100,769	$10,769	$90,000	x	
	Reduce Temporary Salaries to better align the budget with anticipated expenditures and actual staffing needs. The Department has historically underspent this account, indicating that the current budget exceeds expected usage. In addition, the Department is adding a new 1251 Background Investigator position that will assume responsibility for conducting pre-employment background investigations, reducing the need for temporary staffing resources previously used to support these activities.								Ongoing savings.						
ADP-3	Materials & Supplies-Budget			$713,000	$693,000	$20,000	x	x							
	Reduce the Materials and Supplies budget to better align the budget with anticipated expenditures and actual staffing needs. According to the Department, a portion of the requested funding would be used for furniture, office modifications, and ergonomic equipment associated with new staff for the Pretrial Division. The Department estimates costs of approximately $2,000 per workstation, including furniture and related modifications. Based on the proposed staffing expansion, the Budget and Legislative Analyst finds that the requested funding exceeds anticipated needs and recommends a reduction of $20,000 while maintaining sufficient funding for essential workspace and equipment purchases.								One-time savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ADP - Adult Probation Department

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ADP-4	8452 Criminal Justice Specialist II	1.00	0.80	$146,271	$117,017	$29,254	x	x							
	Mandatory Fringe Benefits			$56,239	$44,991	$11,248	x	x							
		Total Savings			*$40,502*										
		Deny interim exception and reduce FTE count for one proposed new 8452 Criminal Justice Specialist II position for the Violence Reduction Program to reflect a more realistic hiring timeline. This reduction in FTE reflects a realistic estimated start date of September 2026 rather than July 2026 for this position. According to the Department, interviews for the position are not expected until July 2026. Criminal Justice Specialist II positions typically require recruitment, screening, and onboarding time before becoming fully staffed.							One-time savings						
ADP-5	0922 Manager I	1.00	0.90	$180,332	$162,299	$18,033	x	x							
	Mandatory Fringe Benefits			$71,380	$64,242	$7,138	x	x							
		Total Savings			*$25,171*										
		Deny interim exception and reduce FTE count for one proposed new 0922 Manager I position for the Violence Reduction Program to reflect a more realistic hiring timeline. This reduction in FTE reflects a realistic estimated start date of August 2026 rather than July 2026 for this position. According to the Department, interviews for the position are not expected until July 2026. Manager I positions typically require recruitment, screening, and onboarding time before becoming fully staffed.							One-time savings						
ADP-6	1823 Senior Administrative Analyst	1.00	0.90	$155,385	$139,847	$15,539	x	x							
	Mandatory Fringe Benefits			$58,491	$52,642	$5,849	x	x							
		Total Savings			*$21,388*										
		Deny interim exception and reduce FTE count for one proposed new 1823 Senior Administrative Analyst position for the Violence Reduction Program to reflect a more realistic hiring timeline. This reduction in FTE reflects a realistic estimated start date of August 2026 rather than July 2026 for this position. According to the Department, interviews for the position are not expected until July 2026. Senior Administrative Analyst positions typically require recruitment, screening, and onboarding time before becoming fully staffed.							One-time savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ADP - Adult Probation Department

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ADP-7	0952 Deputy Director II	0.80	0.75	$166,813	$156,387	$10,426	x	x							
	Mandatory Fringe Benefits			$61,585	$57,736	$3,849	x	x							
				Total Savings	*$14,275*										
		Reduce FTE count for one proposed new 0952 Deputy Director II position to reflect a more realistic hiring timeline. The Department states that there is a need for a new 1.0 FTE 0952 Deputy Director II to oversee the new Pretrial Division, new Violence Reduction program and Reentry Division. This reduction in FTE reflects a three-month delay in hiring and estimated start date of October 1, 2026 rather than September 2026 for this position. 0952 Deputy Director II positions require recruitment, screening, and onboarding time before becoming fully staffed.							One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$121,336	$140,000	**$261,336**
Non-General Fund	$0	$0	**$0**
Total	**$121,336**	**$140,000**	**$261,336**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$140,000	**$140,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$140,000**	**$140,000**

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ADP - Adult Probation Department

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Reserve Recommendations

	ADP Adult Probation														
	Perm Salaries-Misc-Regular			$4,049,537	$2,024,769	$2,024,769	x	x							
	Temp Misc Regular Salaries			$200,769	$100,385	$100,385	x	x							
	Retire City Misc			$590,631	$295,316	$295,316	x	x							
	Social Security (OASDI & HI)			$263,258	$131,629	$131,629	x	x							
	Social Sec-Medicare(HI Only)			$61,634	$30,817	$30,817	x	x							
	Health Service-City Match			$234,878	$117,439	$117,439	x	x							
	Retiree Health-Match-Prop B			$33,029	$16,515	$16,515	x	x							
	RetireeHlthCare-CityMatchPropC			$9,487	$4,744	$4,744	x	x							
	Dependent Coverage			$440,390	$220,195	$220,195	x	x							
	Dental Coverage			$41,027	$20,514	$20,514	x	x							
	Flexible Benefit Package			$11,344	$5,672	$5,672	x	x							
	Long Term Disability Insurance			$15,121	$7,561	$7,561	x	x							
		Total Savings			*$2,975,553*				*Total Savings*						
ADP-8		Place $2,975,553 in Permanent and Temporary Salaries and associated fringe benefits budget on reserve. These funds are being requested to support the Mayor's proposed plan to relocate the Pretrial Diversion Project to the Department. These salary funds will be used to hire 33.72 new FTEs in FY 2026-27, including the following: 1822 Administrative Analyst 2930 Behavioral Health Clinician 1404 Clerk 8452 Criminal Justice Specialist II 0952 Deputy Director II 1063 IS Programmer Analyst-Senior 0923 Manager II 8529 Probation Assistant 1823 Senior Administrative Analyst 9774 Senior Community Development Specialist I Temporary - Miscellaneous As of June 17, 2026, the plans for these funds are still being developed. Given the challenges the City will face in hiring additional staff, the Board could consider placing half of the proposed budget on Reserve to ensure adequate oversight of project execution.								One-time savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ADP - Adult Probation Department

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ADP-9	Training - Budget			$44,680	$22,340	$22,340	x	x							
	Place $22,340 in Training Budget on reserve. These funds are being requested to support the Mayor's proposed plan to relocate the Pretrial Diversion Project to the Department. As of June 17, 2026, the plans for these funds are still being developed. Given the challenges the City will face in hiring additional staff, the Board could consider placing half of the proposed budget on Reserve to ensure adequate oversight of project execution								One-time savings						
ADP-10	Materials & Supplies-Budget			$713,000	$366,500	$346,500	x	x							
	Place $346,500 in Materials and Supplies budget on reserve, if the Board accepts recommendation ADP-3. If the Board does not accept recommendation ADP-3, place $356,500 on reserve. These funds are being requested to support the Mayor's proposed plan to relocate the Pretrial Diversion Project to the Department. As of June 17, 2026, the plans for these funds are still being developed. Given the challenges the City will face in hiring additional staff, the Board could consider placing half of the proposed budget on Reserve to ensure adequate oversight of project execution.								One-time savings						
ADP-11	Other Professional Services			$711,200	$355,600	$355,600	x	x							
	Place $355,600 in Other Professional Services on reserve. These funds are being requested to support the Mayor's proposed plan to relocate the Pretrial Diversion Project to the Department. As of June 17, 2026, the plans for these funds are still being developed. Given the challenges the City will face in hiring additional staff, the Board could consider placing half of the proposed budget on Reserve to ensure adequate oversight of project execution.								One-time savings						

FY 2026-27
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$3,699,993	$0	$3,699,993
Non-General Fund	$0	$0	**$0**
Total	**$3,699,993**	**$0**	**$3,699,993**

FY 2027-28
Total Reserve Recommendations

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

GF = General Fund
1T = One Time

ADP - Adult Probation

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000452516	2020	228886	10000	000000800	XTECH	10003101	$67,895
0000581380	2021	228886	10000	000001508	MICROBIZ SECURITY CO INC	10003100	$342
0000803603	2024	228886	10000	000000339	BANNER UNIFORM CENTER	10001627	$22
0000840629	2024	228886	10000	000001528	MENTORING MEN'S MOVEMENT	10034991	$7,247
0000861627	2024	228886	10000	000001945	GLOCK PROFESSIONAL INC	10003101	$1,500
0000869187	2024	228886	10000	000001800	J SNELL & CO INC	10001628	$81
0000875394	2024	228886	10000	000003754	AUTO EXPRESS TOWING & RECOVERY LLC	10001627	$543
0000897271	2025	228886	10000	000002555	AMERICAN RIVER COLLEGE	10003101	$44
0000913318	2025	228886	10000	000002555	AMERICAN RIVER COLLEGE	10003101	$46
0000928285	2025	228886	10000	000003059	L.E. Professional Standards Training	10001627	$8,000
						Total	**$85,720**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $575,512,877 budget for FY 2026-27, as proposed by the Mayor, is $20,802,582 or 3.8% more than the original FY 2025-26 budget of $554,710,295.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 1,838.09 FTEs, which are 14.11 FTEs less than the 1,852.20 FTEs in the original FY 2025-26 budget. This represents a 0.8% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $184,902,781 in FY 2026-27 are $8,423,474 or 4.8% more than FY 2025-26 revenues of $176,479,307.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $595,946,863 budget for FY 2027-28, as proposed by the Mayor, is $20,433,986 or 3.6% more than the Mayor's proposed FY 2026-27 budget of $575,512,877.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 1,848.98 FTEs, which are 10.89 FTEs more than the 1,838.09 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.6% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $186,390,125 in FY 2027-28 are $1,487,344 or 0.8% more than FY 2026-27 estimated revenues of $184,902,781.

DEPARTMENT: FIR – FIRE

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Fire Department	$498,585,516	$511,284,481	$530,775,857	$554,710,295	$575,512,877
Funded FTE Count	1,801.46	1,805.90	1,815.47	1,852.20	1,838.09

The Department's budget increased by $76,927,361 or 15.4% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 36.63 or 2.0% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $20,802,582 largely due to increases of $9,096,870 in salary and benefits, $8,000,000 in capital outlay for equipment replacement, and $3,500,000 in materials and supplies to purchase PFAS-free turnout coats and pants as required by legislation.

The Mayor's proposed FY 2026-27 budget includes the deletion of 1.00 FTE 0931 Manager position that, according to the Department, was intended to be the deletion of a vacancy, but the position is currently filled. According to the Department, this issue will be addressed as a technical adjustment.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $20,433,986 largely due to increases of $16,328,592 in salary and benefits, $8,000,000 in capital outlay for equipment replacement, and $3,500,000 in materials and supplies to purchase PFAS-free turnout coats and pants as required by legislation.

The Mayor's proposed FY 2027-28 budget does not include proposed layoffs.

DEPARTMENT: FIR – FIRE

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $424,246 in FY 2026-27. All of the $424,246 in recommended reductions are ongoing savings. These reductions would still allow an increase of $20,378,336 or 3.7% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $19,173 and current-year project savings of $300,000, for total General Fund savings of $743,419.

Our reserve recommendations total $8,000,000 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $440,989 in FY 2027-28. All of the $440,989 in recommended reductions are ongoing savings. These reductions would still allow an increase of $19,992,997 or 3.5% in the Department's FY 2027-28 budget.

Our reserve recommendations total $8,000,000 in FY 2027-28, all of which are ongoing.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

FIR - Fire

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
FIR-1		**FIR Administration**													
	Attrition Savings - Miscellaneous			($1,582,474)	($1,823,185)	$240,711	x				($1,582,478)	($1,834,144)	$251,666	x	
	Mandatory Fringe Benefits			($648,614)	($732,149)	$83,535	x				($678,220)	($767,543)	$89,323	x	
				Total Savings	*$324,246*						*Total Savings*	*$340,989*			
		Increase attrition savings in Fire Administration due to anticipated hiring of 2.00 FTE vacant 1042 IS Engineer-Journey positions and the upward substitution of 1.00 FTE 1823 Senior Administrative Analyst to 1.00 FTE 1824 Principal Administrative Analyst.							Ongoing savings						
FIR-2		**FIR Prevention**													
	Programmatic Projects-Budget			$225,000	$125,000	$100,000	x				$225,000	$125,000	$100,000	x	
		Reduce Programmatic Projects budget in Prevention due to underspending. This line item is for Fire Prevention facility maintenance and repair for the Department's administrative office buildings. The Department carried forward $256,786 from this authority from FY 2024-25 into FY 2025-26. As of June 1, 2026, the Department has a remaining balance of $298,810. The Department will carry forward its remaining balance into FY 2026-27 and can use that carryforward to fund expenses under this project. The recommended reduction of $100,000 will still allow the Department $125,000 in new appropriations for FY 2026-27 in this line item, in addition to the expected carryforward, for a total of more than approximately $300,000 available to spend in FY 2026-27.							Ongoing savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$424,246	**$424,246**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$424,246**	**$424,246**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$440,989	**$440,989**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$440,989**	**$440,989**

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

FIR - Fire

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Reserve Recommendations															
	FIR Operations														
	Eqpmnt Lease-Purc-Initial-Bdgt			$8,000,000	$0	$8,000,000	x				$0	$0	$0		
	Eqpmnt Lease-Purc-Initial-Bdgt			$0	$0	$0					$8,000,000	$0	$8,000,000	x	
		Total Savings			*$8,000,000*				*Total Savings*			*$8,000,000*			
FIR-3		Place $8 million of equipment lease purchase budget on Budget and Finance Committee Reserve in FY 2026-27 and FY 2027-28, pending additional information on the financing agreement for the Department's new 10-year equipment replacement plan. The Department proposes to use a lease-to-own financing model to support the replacement of aging fire engines, trucks, ambulances, and related apparatus through an estimated 10-year, $80 million commitment, with annual estimated payments of $8 million beginning in FY 2026-27. However, the Department is still working to develop the financing model and does not have a lease purchase agreement in place. Given the magnitude of this proposed long-term commitment, placing the FY 2026-27 and FY 2027-28 funding on reserve will provide the Board of Supervisors the opportunity to review the details on the financing structure, repayment schedule, and planned purchases once they have been finalized.							Ongoing savings						

FY 2026-27
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$8,000,000	$8,000,000
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$8,000,000**	**$8,000,000**

FY 2027-28
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$8,000,000	$8,000,000
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$8,000,000**	**$8,000,000**

GF = General Fund
1T = One Time

FIR - Fire

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000857102	2024	130652	10000	000005104	BAY METALS	10001964	$597
0000908330	2025	130652	10000	000002438	BERONIO LUMBER CO	10001964	$2
0000908330	2025	130652	10000	000002438	BERONIO LUMBER CO	10001964	$183
0000908330	2025	130652	10000	000002438	BERONIO LUMBER CO	10001964	$563
0000823108	2024	130652	10000	000000337	BLACK BEAR SECURITY SERVICES INC	10001964	$664
0000860680	2024	130652	10000	000001243	BlueTriton Brands Inc	10001964	$946
0000860680	2024	130652	10000	000001243	BlueTriton Brands Inc	10001964	$12
0000796215	2024	130652	10000	000002411	BOUND TREE MEDICAL LLC	10034531	$828
0000796215	2024	130652	10000	000002411	BOUND TREE MEDICAL LLC	10034531	$17
0000821465	2024	130644	10020	000002241	COMPUTERLAND SILICON VALLEY	10038895	$9,030
0000843266	2024	130652	10000	000001931	GRAINGER	10001964	$47
0000765139	2023	130644	10000	000004033	INSIGHT PUBLIC SECTOR INC	10001965	$2,774
0000897945	2025	130652	10000	000001640	LEE'S APPLIANCE, INC.	10001964	$120
0000897945	2025	130652	10000	000001640	LEE'S APPLIANCE, INC.	10001964	$60
0000928139	2025	130654	10020	000001261	R B PETROLEUM SERVICES	10016871	$1,669
0000532062	2021	130650	10020	000004637	ROSENBAUER MINNESOTA, LLC	10001966	$42
0000892304	2024	130652	10000	000001104	SHRED WORKS	10001964	$49
0000877010	2024	130654	10020	000000309	SIGILLO SUPPLY INC	10016875	$360
0000856168	2024	130652	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001964	$287
0000894334	2024	130652	10000	000001041	STERICYCLE INC	10034531	$156
0000894334	2024	130652	10000	000001041	STERICYCLE INC	10034531	$229
0000894334	2024	130652	10000	000001041	STERICYCLE INC	10034531	$1
0000935039	2025	130644	10000	000000961	THE SAN FRANCISCO SPCA	10001965	$79
0000935039	2025	130644	10000	000000961	THE SAN FRANCISCO SPCA	10001965	$217
0000882113	2024	130653	10000	000001896	WHITE CAP, LP	10001968	$242
						Total	**$19,173**

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

Current Year Savings

FIR- Fire

Rec #	Account Title	FY 2025-26 Amount From	To	Savings	GF	1T
CY FIR-1	Programmatic Projects-Budget			$300,000	x	x

Reduce the carryforward appropriation in this authority, estimated to be $652,663 at FY 2025-26 year-end, by $300,000 for one-time General Fund current-year savings. This line item, which is revenue-backed, covers student enrollment in City College and supports the Department's Training division by allowing reimbursement from state education funds.

For several years, budgeted authority has exceeded the amount of revenue actually generated, resulting in the accumulation of unspent appropriations that are carried forward from year to year. In FY 2025-26, the Department carried forward approximately $884,000 in this authority into FY 2025-26, for a total revised budget of $1.2 million. As of June 1, 2026, there is an unspent balance of $652,663, but only $252,887 represents revenue-backed spending authority supported by actual revenues. This recommendation would reduce the carryforward appropriation by $300,000, which is more consistent with the Department's historical revenue generation and actual available budget.

Current Year Savings
Total Recommended Reductions

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

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $61,036,553 budget for FY 2026-27, as proposed by the Mayor, is $2,683,898 or 4.6% more than the original FY 2025-26 budget of $58,352,655.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 224.16 FTEs, which are 4.54 FTEs more than the 219.62 FTEs in the original FY 2025-26 budget. This represents a 2.07% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $1,274,682 in FY 2026-27 are $242,154 or 16% less than FY 2025-26 revenues of $1,516,836.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $62,888,141 budget for FY 2027-28, as proposed by the Mayor, is $1,851,588 or 3% more than the Mayor's proposed FY 2026-27 budget of $61,036,553.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 217.84 FTEs, which are 6.32 FTEs less than the 224.16 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 2.9% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $702,682 in FY 2027-28 are $572,000 or 44.9% less than FY 2026-27 estimated revenues of $1,274,682.

DEPARTMENT: PDR – PUBLIC DEFENDER

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Public Defender	$50,185,337	$52,610,099	$56,698,180	$58,352,655	$61,036,553
Funded FTE Count	207.10	208.68	214.24	219.62	224.16

The Department's budget increased by $10,851,216 or 21.6% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 17.06 or 8.2% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $2,683,898 largely due to increases in salary and benefit costs driven by cost-of-living adjustments.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $1,851,588 largely due to salary and benefit costs driven by cost-of-living adjustments.

The Mayor's proposed FY 2027-28 budget does not include any deletion of positions as layoffs.

DEPARTMENT: PDR – PUBLIC DEFENDER

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $56,954 in FY 2026-27. All of the $56,954 in recommended reductions are one-time savings. These reductions would still allow an increase of $2,626,944 or 4.5% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $14,591, for total General Fund savings of $71,545.

Our policy recommendations total $2,139,098 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

Our policy recommendations total $2,250,582 in FY 2027-28, all of which are ongoing.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

PDR - Public Defender

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

		PDR Public Defender													
PDR-1	Attrition Savings	(20.84)		($2,952,949)	($2,991,732)	$38,783	x	x							
	Mandatory Fringe Benefits			($1,210,575)	($1,228,746)	$18,171	x	x							
		Total Savings			*$56,954*										
		Increase Attrition Savings to reflect anticipated two-month delay in hiring a vacant 1.0 FTE 8108 Senior Legal Process Clerk and three-month delay in hiring a vacant 1.0 FTE 8106 Legal Process Clerk position.							One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$56,954	$0	**$56,954**
Non-General Fund	$0	$0	**$0**
Total	**$56,954**	**$0**	**$56,954**

FY 2027-28
Total Recommended Reductions

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

GF = General Fund
1T = One Time

PDR - Public Defender

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Policy Recommendations															
	PDR Public Defender														
PDR-2	8177 Attorney	1.00	0.00	$281,601	$0	$281,601	x		1.00	0.00	$294,442	$0	$294,442	x	
	Mandatory Fringe Benefits			$85,150	$0	$85,150	x				$91,138	$0	$91,138	x	
	8177 Attorney	1.00	0.00	$281,601	$0	$281,601	x		1.00	0.00	$294,442	$0	$294,442	x	
	Mandatory Fringe Benefits			$85,150	$0	$85,150	x				$91,138	$0	$91,138	x	
	8177 Attorney	1.00	0.00	$281,601	$0	$281,601	x		1.00	0.00	$294,442	$0	$294,442	x	
	Mandatory Fringe Benefits			$85,150	$0	$85,150	x				$91,138	$0	$91,138	x	
	8177 Attorney	1.00	0.00	$281,601	$0	$281,601	x		1.00	0.00	$294,442	$0	$294,442	x	
	Mandatory Fringe Benefits			$85,150	$0	$85,150	x				$91,138	$0	$91,138	x	
				Total Savings	*$1,467,004*						*Total Savings*	$1,542,320			
		Consider denying the proposed new 4.00 FTE 8177 Attorney positions, which are temporary to permanent conversions assigned to the Misdemeanor Unit. These positions are two-year limited term positions and are expiring June 30, 2026. All positions are currently filled. The Department reports that the workload for these positions are permanent and ongoing. The Budget and Legislative Analyst considers approval of these temporary-to-permanent conversion positions to be a policy matter for the Board of Supervisors.							Ongoing savings						
PDR-3	8173 Legal Assistant	1.00	0.00	$127,319	$0	$127,319	x		1.00	0.00	$133,124	$0	$133,124	x	
	Mandatory Fringe Benefits			$52,573	$0	$52,573	x				$56,389	$0	$56,389	x	
	8173 Legal Assistant	1.00	0.00	$127,319	$0	$127,319	x		1.00	0.00	$133,124	$0	$133,124	x	
	Mandatory Fringe Benefits			$52,573	$0	$52,573	x				$56,389	$0	$56,389	x	
	8173 Legal Assistant	1.00	0.00	$127,319	$0	$127,319	x		1.00	0.00	$133,124	$0	$133,124	x	
	Mandatory Fringe Benefits			$52,573	$0	$52,573	x				$56,389	$0	$56,389	x	
				Total Savings	*$539,676*						*Total Savings*	$568,539			
		Consider denying the proposed new 3.00 FTE 8173 Legal Assistant positions, which are temporary to permanent conversions assigned to the Felony and Specialty Courts Unit and Clean Slate Program. These positions are two-year limited term positions and are expiring June 30, 2026. All positions are currently filled. The Department reports that the workload for these positions are permanent and ongoing. The Budget and Legislative Analyst considers approval of these temporary-to-permanent conversion positions to be a policy matter for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

PDR - Public Defender

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	8106 Legal Process Clerk	1.00	0.00	$89,628	$0	$89,628	x		1.00	0.00	$93,715	$0	$93,715	x	
	Mandatory Fringe Benefits			$42,790	$0	$42,790	x				$46,008	$0	$46,008	x	
		Total Savings			*$132,418*				*Total Savings*			*$139,723*			
PDR-4		Consider denying the proposed new 1.00 FTE 8106 Legal Process Clerk position, which is a temporary to permanent conversion assigned to the Clean Slate Program. This position is a two-year limited term position and expiring June 30, 2026. The position is currently filled. The Department reports that the workload for this position is permanent and ongoing. The Budget and Legislative Analyst considers approval of this temporary-to-permanent conversion position to be a policy matter for the Board of Supervisors.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$2,139,098	$2,139,098
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$2,139,098**	**$2,139,098**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$2,250,582	$2,250,582
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$2,250,582**	**$2,250,582**

GF = General Fund
1T = One Time

PDR - Public Defender

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000838456	2024	232082	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001889	$282
0000840923	2024	232082	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001889	$354
0000840929	2024	232082	10000	000002423	BLAISDELL'S BUSINESS PRODUCTS	10001889	$169
0000840944	2024	232082	10000	000001661	LANGUAGELINE SOLUTIONS	10001889	$554
0000851956	2024	232082	10000	000002312	CENTRAL COMPUTERS INC	10001889	$183
0000869079	2024	232082	10000	00000289(	SHINE N SEAL EXPRESS CAR WASH	10001889	$683
0000879909	2024	232082	10000	000000904	U S PURE WATER CORP	10001889	$300
0000879909	2024	232082	10000	000000904	U S PURE WATER CORP	10001889	$117
0000910666	2025	232082	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001889	$11,949
						Total	**$14,591**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $377,477,558 budget for FY 2026-27, as proposed by the Mayor, is $31,840,588 or 9.2% more than the original FY 2025-26 budget of $345,636,970.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 983.93 FTEs, which are 39.18 FTEs more than the 944.75 FTEs in the original FY 2025-26 budget. This represents a 4.1% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $72,358,838 in FY 2026-27 are $2,653,354 or 3.8% more than FY 2025-26 revenues of $69,705,484.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $378,244,278 budget for FY 2027-28, as proposed by the Mayor, is $766,720 or 0.2% more than the Mayor's proposed FY 2026-27 budget of $377,477,558.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 972.49 FTEs, which are 11.44 FTEs less than the 983.93 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 1.2% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $73,392,199 in FY 2027-28 are $1,033,361 or 1.4% more than FY 2026-27 estimated revenues of $72,358,838.

DEPARTMENT: SHF – SHERIFF

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Sheriff	$299,186,306	$291,014,602	$323,076,630	$345,636,970	$377,477,558
Funded FTE Count	1,001.89	995.38	1,002.80	944.75	983.93

The Department's budget increased by $78,291,252 or 26.2% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 17.96 or 1.8% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $31,840,588 largely due to increase in salary and benefit costs and non-personnel services, partially offset by decreases in grants to community-based organizations. Major changes in the Department's budget include a $23,921,100 or 10 percent increase in salary and fringe costs, including a $2,141,241 increase in overtime and $3,480,012 in permanent salaries. The Department's budget also includes a $6,612,076 or 80 percent increase in Non-Personnel Services, primarily driven by costs to fund the operation of the RESET Center, a new initiative that offers an alternative to jail booking for individuals who are intoxicated. These increases are partially offset by a decrease of $3,529,285 or 30 percent in grants to community-based organizations for pretrial services.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $766,720 largely due to increases in salary and benefit costs, partially offset by decreases in grants to community-based organizations and non-personnel services. Major changes in the Department's budget include $7,914,900 or a 3 percent increase in salary and fringe costs. This increase is offset by a decrease of $3,588,778 in grants for community-based organizations for pretrial services.

The Mayor's proposed FY 2027-28 budget does not include proposed layoffs.

DEPARTMENT: SHF – SHERIFF

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $848,442 in FY 2026-27. Of the $848,442 in recommended reductions, $796,442 are ongoing savings and $52,000 are one-time savings. These reductions would still allow an increase of $30,992,146 or 9.0% in the Department's FY 2026-27 budget.

Our reserve recommendations total $3,328,538 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $957,568 in FY 2027-28. All of the $957,568 in recommended reductions are ongoing savings.

Our reserve recommendations total $5,252,278 in FY 2027-28, all of which are ongoing.

SHF - Sheriff

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
	SHF Planning														
SHF-1	Communication Supplies			$52,000	$0	$52,000	x	x					$0		
	Eliminate the proposed $52,000 increase for Communication Supplies. The Department states that the funding would be used for replacement batteries and accessories for handheld radios. However, the Department has not demonstrated the need for additional funding, as these costs could be supported through the existing Materials and Supplies budget. This recommendation will still allow for an increase of $410,000 in the Department's Materials and Supplies budget in this fund.								One-time savings.						
	SHF Administration														
SHF-2	Software Licensing Fees					$0					$200,000	$125,000	$75,000	x	
	FY 2027-28 savings.								Reduce the proposed budget for Software Licensing Fees in FY 2027-28 by $75,000. The Department states that the funding would be used to fund the CareConnect application used by the RESET Center. The application is scheduled for implementation in FY 2026-27, and annual maintenance costs are expected to decrease by approximately $75,000 in the years following implementation. This recommendation reduces the FY 2027-28 appropriation to better align with the projected ongoing maintenance costs.						
SHF-3	Bldgs,Struct&Imprv Proj-Budget					$0					$250,000	$180,000	$70,000	x	
	FY 2027-28 savings.								Reduce the proposed budget for Buildings, Structures, and Improvements in FY 2027-28 by $70,000. The proposed FY 2027-28 budget for this authority increases by $150,000 compared to the FY 2026-27 budget of $100,000. The Department states that the funding would be used for vegetation management and access road repairs at the San Bruno Jail complex. However, the Department has historically spent less than the proposed FY 2027-28 budget of $250,000: $42,000 in FY 2023-24, $123,000 in FY 2024-25, and $177,000 to date in FY 2025-26, and has not demonstrated the need for additional funding. This recommendation would reduce the FY 2027-28 budget to $180,000, which is more consistent with FY 2025-26 actual expenditures.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

SHF - Sheriff

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
SHF-4		**SHF Custody**													
	8250_C Fingerprint Technician II	1.00	0.00	$102,398	$0	$102,398	x		1.00	0.00	$107,067	$0	$107,067	x	
	Mandatory Fringe Benefits			$45,823	$0	$45,823	x				$49,217	$0	$49,217	x	
	8250_C Fingerprint Technician II	1.00	0.00	$102,398	$0	$102,398	x		1.00	0.00	$107,067	$0	$107,067	x	
	Mandatory Fringe Benefits			$45,823	$0	$45,823	x				$49,217	$0	$49,217	x	
		Total Savings		*$296,442*					*Total Savings*		*$312,568*				
		Eliminate 2.00 FTE 8250 Fingerprint Technician II positions. The Department currently has five vacant Fingerprint Technician positions. The two positions recommended for elimination have been vacant since May 2022 and June 2023. The Department has not demonstrated the need to retain all five vacant positions, and eliminating these positions would still allow the Department to fill three remaining vacant Fingerprint Technician positions.							Ongoing savings.						
SHF-5	Attrition Savings			($1,195,294)	($1,448,238)	$252,944	x				($1,195,298)	($1,451,492)	$256,194	x	
	Mandatory Fringe Benefits			($1,167,469)	($1,414,525)	$247,056	x				($1,137,503)	($1,381,309)	$243,806	x	
		Total Savings		*$500,000*					*Total Savings*		*$500,000*				
		Increase Attrition Savings in SHF Custody Operations by $500,000 in FY 2026-27 and FY 2027-28. The FY 2026-27 proposed budget includes an overall $20.9 million increase in the Department's salary and benefits budget, including a $7 million reduction in attrition savings. With these changes, the Department's proposed budget for salaries and benefits is in alignment with current-year FY 2025-26 projected spending, adjusted for cost of living increases. However, in FY 2025-26 the Department has used Boarding of Prisoners revenue to offset a portion of their salary and benefits shortfall. Boarding of Prisoners revenue totaled $1.3 million in FY 2024-25 and $1.5 million in FY 2025-26, but the proposed budget only assumes a $150,000 in Board of Prisoners revenue each year in FY 2026-27 and FY 2027-28. This recommendation increases attrition savings by $500,000 million in each budget year to account for the underestimation of Board of Prisoners revenue, which can reduce the General Fund support for Custody Operations salaries and benefits.							Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$52,000	$796,442	**$848,442**
Non-General Fund	$0	$0	**$0**
Total	**$52,000**	**$796,442**	**$848,442**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$957,568	**$957,568**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$957,568**	**$957,568**

GF = General Fund
1T = One Time

SHF - Sheriff

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Reserve Recommendations															
	SHF Administration														
	Prof & Specialized Svcs-Bdgt			$6,657,076	$3,328,538	$3,328,538	x				$5,252,278	$0	$5,252,278	x	
SHF-6		Place a portion of the Professional and Specialized Services budget on Budget and Finance Committee reserve in FY 2026-27 and all funding on reserve in FY 2027-28, pending additional information on program outcomes. This funding supports the agreement between the Department and a contractor to operate the Rapid Enforcement Support Evaluation and Triage (RESET) Center, a new program that provides a safe environment for intoxicated individuals who are arrested to sober up and receive connections to services for up to 24 hours. The proposed budget includes $6.7 million in FY 2026-27 and $5.3 million in FY 2027-28 for this contract. Given the newness of the program and the uncertainty regarding program utilization and outcomes, placing $3.3 million in FY 2026-27 and $5.3 million in FY 2027-28 on reserve would allow the Board of Supervisors to review program performance data and determine whether continued funding is warranted before releasing the remaining funds.								Ongoing savings.				

FY 2026-27
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$3,328,538	$3,328,538
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$3,328,538**	**$3,328,538**

FY 2027-28
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$5,252,278	$5,252,278
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$5,252,278**	**$5,252,278**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $10,272,425 budget for FY 2026-27, as proposed by the Mayor, is $628,164 or 6.5% more than the original FY 2025-26 budget of $9,644,261.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 39.21 FTEs, which are 3.95 FTEs more than the 35.26 FTEs in the original FY 2025-26 budget. This represents an 11.2% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $759,795 in FY 2026-27 are $105,000 or 16.0% more than FY 2025-26 revenues of $654,795.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $10,825,026 budget for FY 2027-28, as proposed by the Mayor, is $552,601 or 5.4% more than the Mayor's proposed FY 2026-27 budget of $10,272,425.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 39.26 FTEs, which are 0.05 FTEs more than the 39.21 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.1% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $759,795 in FY 2027-28 are the same as the FY 2026-27 estimated revenues of $759,795.

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Department of Police Accountability	$9,776,177	$9,970,353	$10,037,592	$9,644,261	$10,272,425
Funded FTE Count	43.17	40.84	39.82	35.26	39.21

The Department's budget increased by $496,248 or 5.1% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 3.96 or 9.2% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $628,164 largely due to growth in salary and fringe benefits, which together constitute a majority of the Department's total expenditures. In addition to the cost of living adjustments, there are 4.19 newly funded FTE positions in the Department, which had previously been held vacant for attrition savings. This increase in labor costs is partially offset by the successful completion of the first phase of a cloud migration project to digitize physical police records, which has led to significant reduction of the programmatic project budget for the FY 2026-27 proposed budget.

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

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $552,601 largely due to growth in salary and fringe benefits. There is only a negligible increase of 0.05 to funded FTE positions for FY 2027-28, so this increase is driven almost exclusively by cost of living adjustments.

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $60,000 in FY 2026-27. All of the $60,000 in recommended reductions are one-time savings. These reductions would still allow an increase of $568,164 or 5.9% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $6,943, all of which are General Fund savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's doesn't recommend any reductions ("fiscal recommendations") to the proposed budget of $10,825,026 in FY 2027-28 at this time.

DPA - Department of Police Accountability

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
	Police Accountability														
DPA-1	Other Current Expenses - Bdgt			$89,826	$49,826	$40,000	X	X							
	Reduce budget for Other Current Expenses - Bdgt account under Non-Personnel Services to reflect historical spending levels and the projected need of the Department.								One time savings.						
DPA-2	Prof & Specialized Svcs-Bdgt			$93,075	$73,075	$20,000	X	X							
	Reduce budget for Prof & Specialized Svcs-Bdgt account under Non-Personnel Services to reflect historical spending levels and the projected need of the Department. When combined with recommendation DPA-1, the overall budget for Non-Personnel Services will now be in line with the expenditures of the department over the prior two fiscal years, accounting for the modest department growth in FY 2026-27.								One time savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$60,000	$0	**$60,000**
Non-General Fund	$0	$0	**$0**
Total	**$60,000**	**$0**	**$60,000**

FY 2027-28
Total Recommended Reductions

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

GF = General Fund
1T = One Time

DPA - Department of Police Accountability

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000651042	2022	209644	10000	0000008015	XEROX CORPORATION	10001908	$1,912
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$300
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$1,407
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$1,293
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$543
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$185
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$1,304
						Total	**$6,943**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $1,557,714 budget for FY 2026-27, as proposed by the Mayor, is $273,967 or 21.3% more than the original FY 2025-26 budget of $1,283,747.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 2.80 FTEs, which are 0.66 FTEs more than the 2.14 FTEs in the original FY 2025-26 budget. This represents a 30.8% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department has no expected departmental revenue in FY 2026-27, which is the same as FY 2025-26.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $1,659,170 budget for FY 2027-28, as proposed by the Mayor, is $101,456 or 6.5% more than the Mayor's proposed FY 2026-27 budget of $1,557,714.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 2.77 FTEs, which are 0.03 FTEs less than the 2.80 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 1.1% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department has no expected departmental revenue in FY 2027-28, which is the same as FY 2026-27.

DEPARTMENT: SDA – DEPARTMENT OF SHERIFF ACCOUNTABILITY

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Department of Sheriff Accountability	$2,511,812	$1,756,728	$1,303,559	$1,283,747	$1,557,714
Funded FTE Count	10.20	4.52	1.15	2.14	2.80

The Department's budget decreased by $954,098 or 38.0% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 7.40 or 72.5% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $273,967 largely due to increases in payments for services received from the Department of Police Accountability (DPA) in support of SDA's core functions. Another contributing factor has been growth in salary and fringe benefits due to an increase of 0.66 funded FTE positions combined with cost of living adjustments for existing employees.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $101,456 largely due to growth in salary and fringe benefits. There are no notable changes to funded FTE positions for FY 2027-28, so this increase is driven almost exclusively by cost of living adjustments.

The Mayor's proposed FY 2027-28 budget doesn't include the deletion of any positions as layoffs.

DEPARTMENT: SDA – DEPARTMENT OF SHERIFF ACCOUNTABILITY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $148,365 in FY 2026-27. Of the $148,365 in recommended reductions, $3,200 are ongoing savings and $145,165 are one-time savings. These reductions would still allow an increase of $125,602 or 9.8% in the Department's FY 2026-27 budget.

Our policy recommendations total $303,292 in FY 2026-27, all of which are ongoing savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $3,200 in FY 2027-28. All of the $3,200 in recommended reductions are ongoing savings. These reductions would still allow an increase of $98,256 or 6.3% in the Department's FY 2027-28 budget.

Our policy recommendations total $319,288 in FY 2027-28, all of which are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

SDA - Sheriff Accountability

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
	SDA Inspector General														
SDA-1	Is-Purch-Reproduction			$5,000	$1,800	$3,200	X				$5,000	$1,800	$3,200	X	
	Reduce the budget for printing and graphic design services to reflect historical spending and to account for the fact that there is currently only one non-managerial FTE in the Department.								Ongoing savings.						
SDA-2	Attrition Savings			($1,151,801)	($1,259,748)	$107,947	X	X					$0		
	Mandatory Fringe Benefits			($472,248)	($509,467)	$37,219	X	X					$0		
	Total Savings *$145,165*								*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 0.5 FTE instead of 1.0 FTE. If this recommendation is accepted, SDA-3 can't also be accepted.								One-time savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$145,165	$3,200	**$148,365**
Non-General Fund	$0	$0	**$0**
Total	**$145,165**	**$3,200**	**$148,365**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$3,200	**$3,200**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$3,200**	**$3,200**

GF = General Fund
1T = One Time

SDA - Sheriff Accountability

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Policy Recommendations

		SDA Inspector General													
	0961 Department Head I	1.00	0.00	$224,071	$0	$224,071	X		1.00	0.00	$234,288	$0	$234,288	X	
	Mandatory Fringe Benefits			$79,221	$0	$79,221	X				$85,000	$0	$85,000	X	
		Total Savings			*$303,292*				*Total Savings*			*$319,288*			
SDA-3		SDA currently has a Department Head I position that has been vacant since January 2025. DPA staff note that their Request to Fill for the position was approved in June 2025 and initial recruitment has begun, although re-approval is required. If SDA is completely folded into the Department of Police Accountability this position would become redundant, however if SDA remains a separate department, cutting this position would likely have adverse impacts to the Department's efficacy. If this recommendation is accepted, SDA-2 can't also be accepted.							Ongoing savings.						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$303,292	$303,292
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$303,292**	**$303,292**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$319,288	$319,288
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$319,288**	**$319,288**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $99,146,240 budget for FY 2026-27, as proposed by the Mayor, is $2,539,539 or 2.6% more than the original FY 2025-26 budget of $96,606,701.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 280.32 FTEs, which are 1.96 FTEs less than the 282.28 FTEs in the original FY 2025-26 budget. This represents a 0.7% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $9,542,617 in FY 2026-27 are $521,306 or 5.8% more than FY 2025-26 revenues of $9,021,311.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $101,360,057 budget for FY 2027-28, as proposed by the Mayor, is $2,213,817 or 2.2% more than the Mayor's proposed FY 2026-27 budget of $99,146,240.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 274.89 FTEs, which are 5.43 FTEs less than the 280.32 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 1.9% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $8,424,459 in FY 2027-28 are $1,118,158 or 11.7% less than FY 2026-27 estimated revenues of $9,542,617.

DEPARTMENT: DAT – DISTRICT ATTORNEY

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
District Attorney	$83,984,240	$89,560,041	$93,586,565	$96,606,701	$99,146,240
Funded FTE Count	282.24	295.29	292.99	282.28	280.32

The Department's budget increased by $15,162,000 or 18.1% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 2.92 or 1.0% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $2,539,539 largely due to increases in salary and benefit costs, partially offset by decreases in interdepartmental services. The salary and fringe increases are largely driven by negotiated cost of living adjustments. These cost increases were partially offset by refined operational costs for the lease of the District Attorney's office space resulting in reductions to the Department's interdepartmental services work order.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $2,213,817 largely due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in non-personnel services. The salary and fringe increases are largely driven by negotiated cost of living adjustments and scheduled increases to the lease costs for the Department's 350 Rhode Island property. These cost increases were partially offset by reductions to non-personnel services accounts within the Department's non-general fund Special Fund accounts.

The Mayor's proposed FY 2027-28 budget does not include any deletion of positions as layoffs.

DEPARTMENT: DAT – DISTRICT ATTORNEY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $70,938 in FY 2026-27. All of the $70,938 in recommended reductions are one-time savings. These reductions would still allow an increase of $2,468,601 or 2.6% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $3,748, for total General Fund savings of $74,685.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DAT - District Attorney

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	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	$2,901,304	$20,000	x	x							
DAT-1	According to the Department, the Independent Investigations Bureau program will have a remaining surplus of approximately $50,000 of unspent funds in FY 2025-26. Reduce to reflect expected FY 2026-27 Department expenditures and actual need.								One-time savings						
	Attrition Savings	(11.97)		($1,696,656)	($1,735,767)	$39,111	x	x							
	Mandatory Fringe Benefits			($695,602)	($707,428)	$11,826	x	x							
	Total Savings *$50,938*														
DAT-2	Increase attrition savings. Department plans to fill vacant 5.0 FTE 8177 Attorney positions with 8175 Law Fellows that begin in August 2026. These Fellows are promoted to 8177 Attorney positions in December 2026 upon successful admission to the California State Bar. Increase attrition savings to reflect anticipated one-month delay of hiring. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY 2025-26 with a $2.2 million surplus, primarily due to salary and fringe benefit savings.								One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$70,938	$0	**$70,938**
Non-General Fund	$0	$0	**$0**
Total	**$70,938**	**$0**	**$70,938**

FY 2027-28
Total Recommended Reductions

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

GF = General Fund
1T = One Time

DAT - District Attorney

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000813081	2024	229313	10020	000005294	Kiss My Seoul Inc	10023081	$1,474
0000854296	2024	229313	10000	000002248	COMMUNITY BOARD PROGRAM	10001775	$2,273
						Total	**$3,748**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $882,696,502 budget for FY 2026-27, as proposed by the Mayor, is $33,218,820 or 3.9 % more than the original FY 2025-26 budget of $849,477,682.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 2,867.97 FTEs, which are 35.01 FTEs less than the 2,902.98 FTEs in the original FY 2025-26 budget. This represents a 1.2% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $180,552,785 in FY 2026-27 are $12,587,874 or 7.5% more than FY 2025-26 revenues of $167,964,911.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $900,999,344 budget for FY 2027-28, as proposed by the Mayor, is $18,302,842 or 2.1% more than the Mayor's proposed FY 2026-27 budget of $ 882,696,502.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 2,854.74 FTEs, which are 13.23 FTEs less than the 2,867.97 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.5% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $178,457,446 in FY 2027-28 are $2,095,339 or 1.2% less than FY 2026-27 estimated revenues of $180,552,785.

DEPARTMENT: POL – POLICE

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Police Department	$713,980,684	$774,911,711	$822,835,972	$849,477,682	$882,696,502
Funded FTE Count	2,849.36	2,933.86	2,974.30	2,902.98	2,867.97

The Department's budget increased by $168,715,818 or 23.6% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 18.61 or 0.7% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026–27 budget for the Department has increased by $33,218,820, largely due to higher salary and benefit costs resulting from a new union agreement. The new agreement provides a 14% pay increase over four years, offers signing bonuses of up to $25,000 for lateral hires from other agencies, and includes pay increases at eight and ten years of service to improve mid-career retention. These provisions are part of the Mayor's Rebuilding the Ranks initiative, which is intended to address the ongoing shortage of sworn personnel.

To meet the Mayor's goals regarding personnel reductions, in the current budget year, the following positions will be laid off:

Division	Job Class Title	Proposed Layoffs
POL Admin	7412 Automotive Service Worker Assistant Supervisor	1
POL Admin	1824 Principal Administrative Analyst	1
POL Admin	1053 IS Business Analyst-Senior	1
POL - FOB - Field Operations	8202 Security Guard	1

DEPARTMENT: POL – POLICE

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $18,302,842, largely due to salary and benefit costs.

The Mayor's proposed FY 2027-28 budget does not include layoffs.

DEPARTMENT: POL – POLICE

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $1,278,343 in FY 2026-27. Of the $1,278,343 in recommended reductions, $368,000 are ongoing savings and $910,343 are one-time savings. These reductions would still allow an increase of $31,940,477 or 3.8% in the Department's FY 2026-27 budget.

Our policy recommendations total $936,249 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $368,000 in FY 2027-28. All of the $368,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of $17,934,842 or 2.0% in the Department's FY 2027-28 budget.

Our policy recommendations total $985,514 in FY 2027-28, all of which are ongoing.

POL - Police

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
	POL Admin														
POL-1	Bldgs,Struct&Imprv Proj-Budget			$37,627	$0	$37,627	x	x							
	Remove the budget for the Hazmat Abatement Authority. The Department has had no expenses under this authority over the past three fiscal years. The existing surplus of $86,704 can be used to cover any future expenses in this authority.								One-time savings						
POL-2	9993M_C Attrition Savings - Miscellaneous			($4,750,359)	($4,998,600)	$248,241	x				($4,750,369)	($4,995,358)	$244,989	x	
	Mandatory Fringe Benefits			($1,947,276)	($2,049,035)	$101,759	x				($2,036,168)	($2,141,179)	$105,011	x	
	Total Savings *$350,000*								*Total Savings* *$350,000*						
	Increase Miscellaneous attrition savings in POL Admin. The civilian vacancies in Fund 10000 generate over $13 million (compared to $8.8 million budgeted for FY2026-27 and $11.1 million budgeted for FY2027-28) in attrition savings the Department can increase civilian attrition to better reflect savings.								Ongoing savings						
POL-3	**POL - FOB - Field Operations**														
	Programmatic Projects-Budget			$18,000	$0	$18,000	x				$18,000	$0	$18,000	x	
	Reduce programmatic project budget for the Lab Info Management System annual licensing. Each fiscal year, the Department only spends $15,000 on this authority and carries a large balance. Use the existing surplus of $106,464 to cover the expenses in the following two fiscal years.								Ongoing savings						
POL-4	Training - Budget			$19,014	$0	$19,014	x	x							
	Reduce the training budget for AS Police 36% Allocation Real Estate authority. The Department has had minimal spending within this authority over the past three fiscal years due to training and overnight travel restrictions imposed by the Mayor's Budget Office, as well as staffing challenges that prevented staff from attending any training not mandated by the Commission on Peace Officer Standards and Training. The available balance of $661,555 will carry forward and can be used to cover these expenses in the future.								One-time savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

POL - Police

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
POL-5	Overtime - Scheduled Misc			$98,475	$0	$98,475	x	x							
		Reduce the overtime budget for AS Police 36% Allocation Real Estate authority. The Department has had minimal spending within this authority over the past three fiscal years due to training and overnight travel restrictions imposed by the Mayor's Budget Office, as well as staffing challenges that prevented staff from attending any training not mandated by the Commission on Peace Officer Standards and Training. The available balance of $661,555 will carry forward and can be used to cover these expenses in the future.								One-time savings						
POL-6	Automotive & Other Vehicles			$920,000	$327,032	$592,968	x	x							
		Decrease the automotive and other vehicles budget. The Department requested replacement of 60 units, with 23 units budgeted in the General Fund. Of these 23 units, the unit price for each type of vehicle is incorrect and does not align with the Central Shop's estimated replacement cost. The total proposed budget for the 23 units is $1,975,932; however, based on the Central Shop's estimates, the Department only requires $1,220,705 to replace these units. The recommended reduction would still allow the Department to replace all 23 units. The estimated cost to replace all 60 units is $4,311,788. The Department has also budgeted $2,525,133 in FY 2026–27 and $1,494,133 in FY 2027–28 for vehicles in programmatic projects funded by federal grants, which will cover a portion of the 60 vehicles. This brings the total available funding for vehicles to $5,995,198. However, the Department stated that grant funds have specific requirements and that it has not yet determined the exact number or types of vehicles to be purchased using these funds.								One-time savings						

GF = General Fund
1T = One Time

POL - Police

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
	Automotive & Other Vehicles			$804,174	$641,915	$162,259	x	x							
POL-7		Decrease the automotive and other vehicles budget. The Department requested replacement of 60 units, with 23 units budgeted in the General Fund. Of these 23 units, the unit price for each type of vehicle is incorrect and does not align with the Central Shop's estimated replacement cost. The total budget for the 23 units is $1,975,932; however, based on the Central Shop's estimates, the Department only requires $1,220,705 to replace these units. The recommended reduction would still allow the Department to replace all 23 units. The estimated cost to replace all 60 units is $4,311,788. The Department has also budgeted $2,525,133 in FY 2026–27 and $1,494,133 in FY 2027–28 for vehicles in programmatic projects funded by federal grants, which will cover a portion of the 60 vehicles. This brings the total available funding for vehicles to $5,995,198. However, the Department stated that grant funds have specific requirements and that it has not yet determined the exact number or types of vehicles to be purchased using these funds.						One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$910,343	$368,000	**$1,278,343**
Non-General Fund	$0	$0	**$0**
Total	**$910,343**	**$368,000**	**$1,278,343**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$368,000	**$368,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$368,000**	**$368,000**

GF = General Fund
1T = One Time

POL - Police

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Policy Recommendations															
	POL Admin														
POL-8	0933_C Manager V	1.00	0.00	$241,706	$0	$241,706	x				$252,727	$0	$252,727	x	
	Mandatory Fringe Benefits			$82,157	$0	$82,157	x				$88,126	$0	$88,126	x	
		Total Savings			*$323,863*				*Total Savings*			$340,853			
		Eliminate the 1.0 FTE vacant 0933 Manager V position. Although the position has been vacant for less than six months, the Department has no plans to fill it and is holding it for attrition. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. Elimination of this vacant 0933 Manager V position position is an opportunity to reduce the overall number of managerial positions Citywide without requiring layoffs.						Ongoing savings						
POL-9	0953_C Deputy Director III	1.00	0.00	$259,503	$0	$259,503	x				$271,336	$0	$271,336	x	
	Mandatory Fringe Benefits			$85,120	$0	$85,120	x				$91,277	$0	$91,277	x	
		Total Savings			*$344,623*				*Total Savings*			*$362,613*			
		Eliminate 1.0 FTE vacant 0953 Deputy Director III position. Although the position has been vacant for less than six months, the Department has no plans to fill it and is holding it for attrition. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. Elimination of this vacant 0953 Deputy Director III position is an opportunity to reduce the overall number of managerial positions Citywide without requiring layoffs.						Ongoing savings						

GF = General Fund
1T = One Time

POL - Police

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
POL-10	0923_C Manager II	1.00	0.00			$0			1.00	0.00			$0		
	TEMPM_E Temporary - Miscellaneous			$267,763	$0	$267,763	x				$282,048	$0	$282,048	x	
		Total Savings		*$267,763*					*Total Savings*		*$282,048*				
		Eliminate 1.0 FTE vacant 0923 Manager II position. This position is off-budget and has been vacant for approximately three years. It was a grant-funded position; however, the funding ended in January 2026. According to the Department, this position is currently being funded with temporary salary savings. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. Elimination of this vacant 0923 Manager II position is an opportunity to reduce the overall number of managerial positions Citywide without requiring layoffs.								Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$936,249	$936,249
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$936,249**	**$936,249**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$985,514	$985,514
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$985,514**	**$985,514**

GF = General Fund
1T = One Time

DEPARTMENT OF HOMELESSNESS AND SUPPORTIVE HOUSING

FY2026-27 & FY2027-28 Mayor's Proposed Budget for HSH

Budget and Appropriations Committee

June 22, 2026

Changes in HSH Personnel Funding

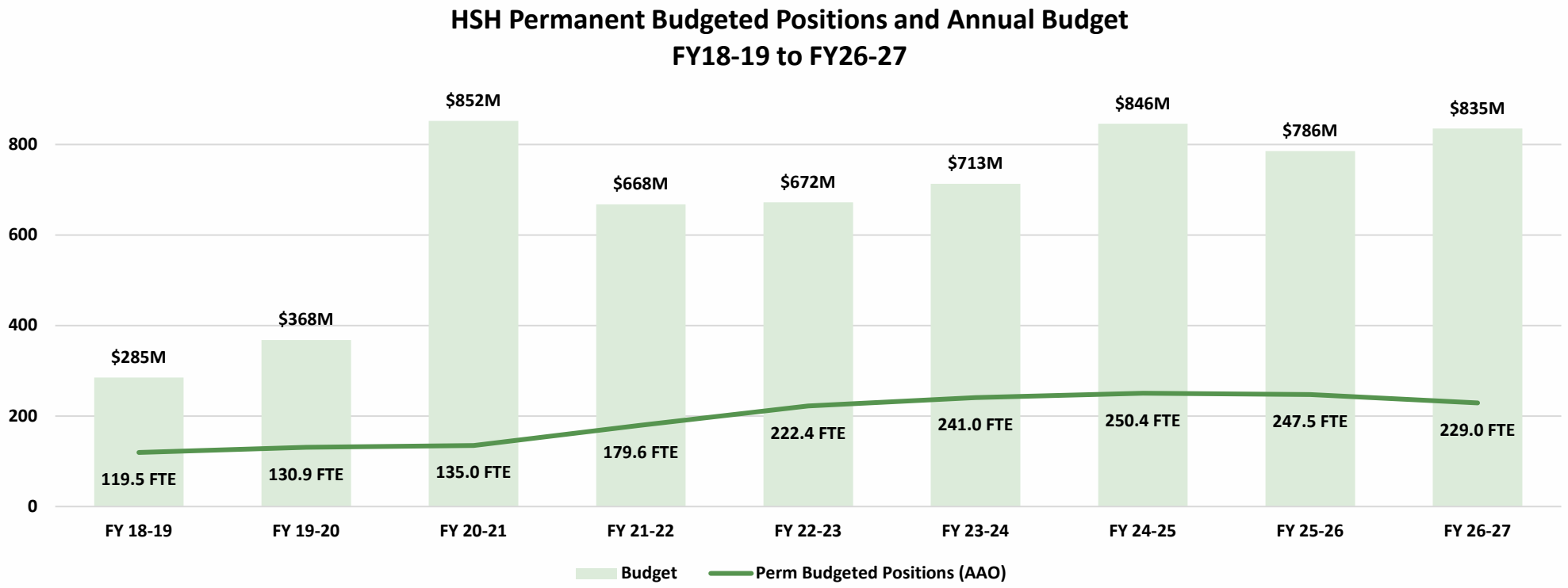
	FY2025-26 Adopted	FY2026-27 Mayor's	Change from FY26 Increase/ (Decrease)	FY2027-28 Mayor's	Change from FY27 Increase/ (Decrease)	Two Year Budget Change
Total Full-Time Equivalent (FTE)*	**247.47**	**229.03**	**(18.44)**	**218.51**	**(10.52)**	**(28.96)**

FY27 FTE decrease detail:

- **18.44 net FTE decrease**: 18.07 FTE funding for permanent positions and 0.37 for temporary staffing.
- Change in year-over-year attrition level from **4.6 FTE to 5.6 FTE**. Attrition level changes by 10.5 FTE in FY28.
- 4 FTE for new positions previously adopted that begin in FY27, and 0.6 FTE to annualize positions added as partial FTEs in FY26.

**Position summary does not include "off-budget" positions funded outside of the annual budget.*

HSH Permanent Budgeted Positions and Annual Budget



While the proposed FY 26-27 budget is a 6% increase from last year, HSH staffing has decreased by 7%.

HSH Disagrees with the BLA Recommendation

The Budget and Legislative Analyst (BLA) recommendation to delete 4 vacant manager positions **would weaken core department operations** and would **not** generate meaningful General Fund savings in most cases.

- HSH's budget primarily flows through contracts and community-based providers, and internal staffing is what allows those programs to function effectively.
- These positions provide critical supervisory, operational, legislative, planning, housing placement, and prevention capacity.
- 3 of the 4 positions are not General Fund positions, so deleting them would not create flexible General Fund savings.

Impact of BLA Recommendation

Deleting these 4 positions would create **direct operational risks** across housing placement, homelessness prevention, strategic planning, procurement, legislative compliance, and public accountability.

- **Housing Placement Manager:** Supports timely movement from homelessness into permanent supportive housing.
- **Prevention and Problem Solving Manager:** Oversees homelessness prevention, problem-solving, Prop C pilots, and new prevention investments.
- **Planning and Strategy Manager:** Leads strategic planning, system design, equity-centered analysis, and the Multi-Year Procurement Plan.
- **Legislative Affairs Manager:** Manages Board relations, local, state and federal legislation, public records, reporting, compliance, and budget analysis.

DEPARTMENT OF HOMELESSNESS AND SUPPORTIVE HOUSING

Shireen McSpadden, Executive Director

Daniel Lurie, Mayor

To: Budget & Appropriations Committee Chair Connie Chan

From: Shireen McSpadden

Date: June 18, 2026

Subject: BLA Policy Recommendations – Deletion of 4 HSH Vacant Manager Positions

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HSH is in receipt of a Policy Recommendation from the BLA to delete 4 Manager positions as part of the FY 2026-28 budget process which the Department is in disagreement with.

As part of the FY2026-28 budget process, HSH staffing decreased by 18.4 ongoing General Fund FTE which translates to a 7% overall staff reduction. In the second year of the budget, staffing decreases by another 10.5 positions, due to the increased attrition target. Across the two-year budget, that is a reduction of nearly 29 FTEs. At the same time, HSH's budget grew by 6% reflecting significant new investments in programming. This means that the department is being asked to manage more funding, contracts, initiatives and reporting with significantly fewer staff.

In addition to personnel reductions, HSH took a $4 million ongoing reduction to meet Mayor's Office budget instructions, $1.5 million from the 8 deleted positions during Mayor phase, and an additional $12.4 million in one-time General Fund for savings. These General Fund reductions do not include the General Fund savings that we are currently negotiating with the BLA that we anticipate will result in approximately $5 million in both one-time and ongoing General Fund savings.

HSH is a department where the vast majority of the budget flows out through contracts and programs operated by community-based providers. But the department's internal staffing is what allows those programs to function. With the reductions of positions in this budget cycle, we need to preserve supervisory and operational capacity to manage contracts, oversee programs, support providers and maintain accountability. HSH operates within a hierarchical system that bears high risk and responsibility held by managers across the department. Without appropriate staffing, including critical management positions, the department will not be able to maintain existing operational responsibilities or implement new initiatives included in the proposed budget.

The loss of the 4 vacant manager positions that the BLA has recommended for deletion would have significant negative impacts on the department's ability to perform the critical work of serving the most vulnerable residents of San Francisco, and due to funding sources would not generate impactful General Fund savings as detailed below.

HOM-5: Housing Placement Manager (0923)

Description	Housing Placement manager is a critical role that provides leadership for the 18-member housing placement team and directly supervises staff responsible for ensuring timely placement into HSH's permanent supportive housing portfolio. This position is responsible for maintaining relationships and strategic alignment with housing providers, the San Francisco Housing Authority, HSH Coordinated Entry team and other entities across the City's housing systems. Additionally, the position is responsible for operationalizing agency initiatives and priorities related to housing transfers and placements.
Impacts of Elimination	Eliminating this position would severely disrupt the City's ability to move people efficiently from homelessness into housing, leading to slower placements, increased system bottlenecks, and longer periods of homelessness for clients. Without dedicated oversight of the Housing Placement Team, coordination across navigation providers, supportive housing programs, and cross-departmental partners would weaken, reducing accountability and impairing systemwide performance. Critical functions such as monitoring key metrics, troubleshooting barriers, and ensuring alignment across Coordinated Entry and housing programs would become fragmented, increasing the likelihood of delays and inconsistent outcomes. Overall, removing this role would significantly undermine the department's capacity to sustain a reliable, data-informed, and equitable housing placement process.
Funding Source	CalAIM funded, and savings cannot be reallocated for other General Fund purposes.
Status	Hiring process paused due to Citywide hiring freeze.

HOM-7: Prevention and Problem Solving Manager (0923)

Description	The Prevention and Problem-Solving Manager leads HSH's efforts to keep San Franciscans stably housed by overseeing programs and interventions that prevent housing loss and help people experiencing homelessness resolve their homelessness without relying solely on subsidized housing. This role manages Prop C–funded pilots, supervises program analysts and contractors, and ensures high-quality implementation, evaluation, and continuous improvement of prevention strategies. The Manager also oversees budgets, monitors expenditures, and directs resource allocation to meet program goals while responding to emerging needs. Homelessness Prevention is a cornerstone of the Mayor's Breaking the Cycle initiative and the Mayor's FY 2026-28 proposed budget includes significant new investments to expand, enhance and strengthen Prevention.
Impacts of Elimination	Eliminating this position would significantly weaken the department's ability to prevent homelessness and help households resolve their housing crises, reducing overall system flow and increasing demand on already limited shelter and housing resources. Without dedicated management of Prop C–funded pilots and prevention programs, the department would lose critical oversight needed to evaluate effectiveness, ensure fiscal accountability, and respond quickly to emerging needs. Key functions such as budget monitoring, resource allocation, and operational policy development would become fragmented, increasing the risk of cost overruns, program delays, and inconsistent service delivery.
Funding Source	Funded by Our City, Our Home, savings cannot be reallocated for other General Fund purposes.
Status	Staff currently performing this role is in an acting assignment capacity, which is not a sustainable long-term solution. Hiring process paused due to Citywide hiring freeze.

HOM-8: Planning and Strategy Manager (0923)	
Description	The Planning and Strategy Manager leads a team of analysts responsible for driving HSH's equity-centered, data-informed strategic planning efforts to improve outcomes for people experiencing homelessness in San Francisco. This position oversees the development of departmentwide and communitywide strategic plans, guides complex program and system design processes – including the Department's Multi-Year Procurement Plan, and manages high-impact initiatives that require coordination across multiple divisions and partners. The Manager ensures high-quality analysis, reporting, and stakeholder engagement to inform policy, program design, and system improvements. Serving as a key thought partner to executive leadership, this role strengthens cross-agency collaboration and supports a unified, effective homelessness response system.
Impacts of Elimination	Eliminating this position would significantly weaken the department's capacity to drive equity-focused, data-informed strategy across the homelessness response system, resulting in less coordinated planning and slower adaptation to emerging needs. Without dedicated oversight of strategic planning, program design, and system evaluation, HSH would lose essential infrastructure for assessing outcomes, identifying gaps, and guiding effective policy and program decisions. Loss of this position would severely impact the ability of the department to operationalize the Multi-Year Procurement Plan to ensure services are reprocured through a community-centric design model prior to the expiration of HSH's streamlined contracting authority. The absence of this role would fragment cross-departmental collaboration, reduce the quality and timeliness of reports and analyses, and hinder the department's ability to communicate strategic direction to stakeholders
Funding Source	Funded by Our City, Our Home and savings cannot be reallocated for other General Fund purposes.
Status	Anticipated start date for this position is August 2026, pending exam and eligible list adoption which is currently paused due to the Citywide hiring freeze.

HOM-9: Legislative Affairs Manager (0923)	
Description	The Legislative Affairs Manager leads HSH's local legislative strategy, serving as the department's primary liaison to the Board of Supervisors and ensuring rigorous compliance with all local reporting and transparency requirements. This role drives the development of legislative initiatives, analyzes local, state, and federal budget impacts, and ensures the department is fully aligned with laws, mandates, and public accountability standards. This includes directing a high volume of required local legislation to support day to day operations of the department including contracts, grants, real estate and other policy matters. A critical component of the position includes overseeing public records functions—such as required reporting, public records requests and litigatory matters. Through strategic advocacy, partnership-building, and public engagement, the Manager strengthens HSH's ability to advance policy solutions that reduce homelessness in San Francisco.
Impacts of Elimination	Without this position, the department would lack coordinated oversight of legislative strategy, putting compliance, reporting and budget analysis at risk. Critical relationships with the Board of Supervisors, legislative partners and community stakeholder would weaken, reducing the department's ability to influence policy and secure resources. Gaps in monitoring local, state and federal legislation could lead to non-compliance, delays in contracting and payments to non-profit providers, missed funding opportunities and delayed responses to emerging

	requirements. Eliminating this position would result in the department facing significant challenges in managing and responding to public records requests and other litigatory matters in a timely and compliant manner, increasing legal risk and reduced confidence in the transparency and accountability of the department.
Funding Source	General Fund
Status	Incumbent is on a leave of absence at the behest of the department and is expected to return in Summer 2026.

POL Projected Cost:

Job Class	(Multiple Items)	Remove Overtime and Temp and Attrition.
Vacant/Filled	(Multiple Items)	Included Step Savings

Row Labels	Sum of FY 2026-27 Mayor FTE	Sum of FY 2026-27 Mayor
Civilian	**365.30**	**93,228,268.00**
10000	353.30	93,060,573.00
10010	1.00	129,358.00
10020	10.00	-
10060	1.00	38,337.00
Sworn	**1,746.00**	**411,938,103.00**
10000	1,737.00	410,565,973.00
10060	9.00	1,372,130.00
Grand Total	**2,111.30**	**505,166,371.00**

511 FTE Sworn Projections			
Sworn Vacant 10000		382.50	88,953,178.00
Sworn Vacant 10060		7.00	1,563,730.00
Q004 Projected Cost - $223,390			
@ 121.50 FTE	223,390.00	121.50	27,141,885.00
Total		**511.00**	**117,658,793.00**

Total Projected Cost: (Sworn FTE 2257)			
1.) Civilian (Filled) + Sworn (Filled + Vacant)			
2.) Exclude Overtime and Temp			
3.) Include Step adjustments		**2,257.00**	**622,825,164.00**

Add back Temp Salaries - increase $13.6m increaseed by 2%		**13,600,000.00**	**13,872,000.00**

Add back OT (Average rate $141.35)

Arrest OT	70,000.00		
Investigation OT	50,000.00		
Court OT	34,500.00		
Accademy OT	23,000.00		
Events OT	30,000.00		
Total OT	**207,500.00**	**141.35**	**29,330,125.00**

Hiring Recruit (4 class of 55)	**10,100,000.00**

Total Projected Cost	**Total Projected Cost**	**676,127,289.00**

FY27 Proposed Salary & Fringe	**650,843,546.00**

Difference	**(25,283,743.00)**

CITY AND COUNTY OF SAN FRANCISCO

BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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

June 16, 2026

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 2026-2027 to Fiscal Year 2027-2028 Budget.

Descriptions for Departmental Budget Hearing, June 18, 2026 Meeting, 10:00 a.m.

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YEAR ONE: FY 2026-27

Budget Changes

The Department's $49,949,449 budget for FY 2026-27, as proposed by the Mayor, is $6,503,154 or 11.5% less than the original FY 2025-26 budget of $56,452,603.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 177.66 FTEs, which are 5.94 FTEs less than the 183.60 FTEs in the original FY 2025-26 budget. This represents a 3.2% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $28,475,553 in FY 2026-27 are $4,254,818 or 13.0% less than FY 2025-26 revenues of $32,730,371.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $50,433,207 budget for FY 2027-28, as proposed by the Mayor, is $483,758 or 1.0% more than the Mayor's proposed FY 2026-27 budget of $49,949,449.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 171.93 FTEs, which are 5.73 FTEs less than the 177.66 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 3.2% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $28,381,423 in FY 2027-28 are $94,130 or 0.3% less than FY 2026-27 estimated revenues of $28,475,553.

DEPARTMENT: TTX – TREASURER-TAX COLLECTOR

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Treasurer-Tax Collector	$47,894,703	$50,557,260	$49,013,115	$56,452,603	$49,949,449
Funded FTE Count	207.49	201.49	189.30	183.60	177.66

The Department's budget increased by $2,054,746 or 4.3% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 29.83 or 14.4% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by $6,503,154 largely due to decreases in programmatic spending, including the First Year Free program, the business tax application replacement project, non-personnel services, and reductions to ongoing personnel expenses through the deletion of four positions. Of these deletions, one was a layoff that occurred in the current fiscal year.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $483,758 largely due to increases in salary and benefit costs, partially offset by decreases in non-personnel services and reductions to the department's labor budget through increased attrition.

The Mayor's proposed FY 2027-28 budget does not include position deletions as layoffs.

RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2026-27 AND FY 2027-28

DEPARTMENT: TTX – TREASURER-TAX COLLECTOR

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $48,137 in FY 2026-27. All of the $48,137 in recommended reductions are ongoing savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $144,680, for total General Fund savings of $192,817.

Our policy recommendations total $915,582 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $48,770 in FY 2027-28. All of the $48,770 in recommended reductions are ongoing savings. These reductions would still allow an increase of $434,988 or 0.9% in the Department's FY 2027-28 budget.

Our policy recommendations total $963,853 in FY 2027-28, all of which are ongoing.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

TTX - Treasurer-Tax Collector

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
	TTX Treasury														
	Investment Services			$193,739	$183,739	$10,000	x				$193,739	$183,739	$10,000	x	
TTX-1	Reduce the proposed budget for Investment Services in TTX Treasury by $10,000. This account has had an available balance in the current and last two fiscal years, ranging from $21,987 in FY 2023-24 to as much as $138,739 in the current fiscal year with one month remaining. Overall, Non-Personnel Services in the General Fund Annual Account for TTX Treasury has had unspent balances in the current and last two fiscal years - as high as $574,541 in FY 2023-24. For the current year, the available balance with one month remaining in the fiscal year is $136,369.								Ongoing savings.						
	Software Licensing Fees			$40,000	$15,000	$25,000	x				$40,000	$15,000	$25,000	x	
TTX-2	Reduce the proposed budget for Software Licensing Fees in TTX Treasury by $25,000. Overall, Non-Personnel Services in the General Fund Annual Account for TTX Treasury has had unspent balances in the current and last two fiscal years - as high as $574,541 in FY 2023-24. For the current year, the available balance with one month remaining in the fiscal year is $136,369.								Ongoing savings.						
	TTX Management														
	1053 IS Business Analyst-Senior	1.00	0.00	$171,004	$0	$171,004	x		1.00	0.00	$178,802	$0	$178,802	x	
	Mandatory Fringe Benefits			$62,124	$0	$62,124	x				$66,507	$0	$66,507	x	
	Attrition Savings - Miscellaneous			($463,743)	($292,739)	($171,004)	x				($464,949)	($286,147)	($178,802)	x	
	Mandatory Fringe Benefits			($190,106)	($127,982)	($62,124)	x				($202,962)	($136,455)	($66,507)	x	
TTX-3		*Total Savings*			*$0*				*Total Savings*			*$0*			
	Delete 1.00 FTE vacant 1053 IS Business Analyst - Senior. This position has been vacant since May 2023. The Department does not intend to fill this position in FY 2026-27 and does not have a recruitment or hiring plan. However, restore the salary and fringe dollars associated with the position to ensure the Department has adequate salary and fringe budget to meet its service delivery obligations.								Ongoing savings.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

TTX - Treasurer-Tax Collector

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
		TTX Impact													
	1822 Administrative Analyst	1.00	0.00	$133,340	$0	$133,340	x		1.00	0.00	$139,420	$0	$139,420	x	
	Mandatory Fringe Benefits			$53,167	$0	$53,167	x				$56,992	$0	$56,992	x	
	1842 Management Assistant	0.00	1.00	$0	$122,722	($122,722)	x		0.00	1.00	$0	$128,318	($128,318)	x	
	Mandatory Fringe Benefits			$0	$50,648	($50,648)	x				$0	$54,324	($54,324)	x	
		Total Savings			*$13,137*				*Total Savings*			*$13,770*			
TTX-4		Deny proposed upward substitution of 1.00 FTE 1842 Management Assistant to 1.00 FTE 1822 Administrative Analyst due to lack of specific and compelling justification. According to the Department, the upward substitution is warranted because the policy and communications work is highly technical, subject to strict taxpayer confidentiality laws, and involves coordination with the City Attorney's Office on tax litigation matters; however, the full justification for reclassification to the 1822 Administrative Analyst series has not been made. The Department's rationale describes the sensitivity of the work environment but provides no description of the incumbent's actual duties, nor any explanation of how those duties align with the 1822 Administrative Analyst series definition. Notably, the 1842 Management Assistant classification already encompasses analysis of legislation, regulations, and policy impacts, and the work described does not clearly distinguish the position from what the current classification contemplates.							Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$48,137	**$48,137**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$48,137**	**$48,137**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$48,770	**$48,770**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$48,770**	**$48,770**

GF = General Fund
1T = One Time

TTX - Treasurer-Tax Collector

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Policy Recommendations															
	TTX Management														
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802	x		1.00	0.00	$218,323	$0	$218,323	x	
	Mandatory Fringe Benefits			$76,679	$0	$76,679	x				$82,297	$0	$82,297	x	
		Total Savings			*$285,481*				*Total Savings*			*$300,620*			
TTX-5		Approval of 1.00 FTE vacant 0931 Manager III in the TTX Management Division, which oversees the department's budget, is a policy matter for the Board of Supervisors. The position became vacant on January 17, 2026. According to the Department, recruitment has been approved by the Department of Human Resources and the Mayor's Budget Office, and the Department has an active job posting. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%), and management and deputy director positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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 consider deletion of this 1.00 FTE 0931 Manager III vacancy, and the Department would still retain 5.0 FTE 0931 Manager III positions. However, the Board of Supervisors should also consider the operational impact of this deletion. According to the Department, this 0931 Manager III in TTX Management oversees the Department's budget function, a fundamental position in any organization and of critical responsibility given TTX's multi-fund budget structure and its role administering more than $6.6 billion in annual revenue collection on behalf of the City. The Budget and Legislative Analyst considers the continued funding of this position to be a policy matter for the Board of Supervisors.							Ongoing savings.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

TTX - Treasurer-Tax Collector

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		TTX Collection													
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802	x		1.00	0.00	$218,323	$0	$218,323	x	
	Mandatory Fringe Benefits			$76,679	$0	$76,679	x				$82,297	$0	$82,297	x	
		Total Savings			*$285,481*				*Total Savings*			*$300,620*			
TTX-6		Approval of 1.00 FTE vacant 0923 Manager II in the TTX Collection Division, which is proposed as an upward substitution from 1.00 FTE vacant 0923 Manager II, is a policy matter for the Board of Supervisors. According to the Department, the upward substitution reflects increased complexity and independent policy authority, including as property tax systems project director. The position became vacant on May 2, 2026. The Department does not have a hiring plan for this position in FY 2026-27 and plans to hold it vacant to realize attrition savings. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%), and management and deputy director positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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 consider deletion of this vacant 1.00 FTE 0931 Manager III. The Department would retain 5.0 FTE 0931 Manager III positions. However, the Board of Supervisors should also consider the operational impact of this deletion. According to the Department, this is a revenue-generating position, which has oversight responsibility for approximately $4 billion in annual revenue. The Budget and Legislative Analyst considers the continued funding of this position to be a policy matter for the Board of Supervisors.							Ongoing savings.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

TTX - Treasurer-Tax Collector

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
TTX-7	0933 Manager V	0.72	0.00	$174,028	$0	$174,028	x		0.72	0.00	$181,964	$0	$181,964	x	
	Mandatory Fringe Benefits			$59,152	$0	$59,152	x				$63,451	$0	$63,451	x	
	0933 Manager V	0.15	0.00	$36,256	$0	$36,256	x		0.15	0.00	$37,909	$0	$37,909	x	
	Mandatory Fringe Benefits			$12,324	$0	$12,324	x				$13,220	$0	$13,220	x	
	0933 Manager V	0.13	0.00	$31,422	$0	$31,422	x		0.13	0.00	$32,855	$0	$32,855	x	
	Mandatory Fringe Benefits			$10,681	$0	$10,681	x				$11,455	$0	$11,455	x	
				Total Savings	*$323,863*						*Total Savings*	*$340,854*			
		Approval of 1.00 FTE vacant 0933 Manager V in the TTX Collection Division, which oversees the Bureau of Delinquent Revenue ($1 billion in delinquent municipal receivables and generates more than $130 million in revenue annually, per the Department), is a policy matter for the Board of Supervisors. The position became vacant on January 5, 2026. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%), and management and deputy director positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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 consider deletion of this 1.00 FTE 0933 Manager V vacancy; however, there are no other positions with this classification in the Department. The Board of Supervisors should also consider the operational impact of this deletion which generates significant revenue annually. According to the Department, the position is currently being performed by an acting Director to maintain operational continuity. The Budget and Legislative Analyst considers the continued funding of this position to be a policy matter for the Board of Supervisors.								Ongoing savings.						

GF = General Fund
1T = One Time

TTX - Treasurer-Tax Collector

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
TTX-8	0953 Deputy Director III	0.70	0.00	$181,652	$0	$181,652	x		0.70	0.00	$189,935	$0	$189,935	x	
	Mandatory Fringe Benefits			$59,584	$0	$59,584	x				$63,895	$0	$63,895	x	
	0953 Deputy Director III	0.15	0.00	$38,925	$0	$38,925	x		0.15	0.00	$40,700	$0	$40,700	x	
	Mandatory Fringe Benefits			$12,767	$0	$12,767	x				$13,691	$0	$13,691	x	
	0953 Deputy Director III	0.15	0.00	$38,925	$0	$38,925	x		0.15	0.00	$40,700	$0	$40,700	x	
	Mandatory Fringe Benefits			$12,767	$0	$12,767	x				$13,691	$0	$13,691	x	
	0933 Manager V	0.00	0.70	$0	$169,194	($169,194)	x		0.00	0.70	$0	$176,909	($176,909)	x	
	Mandatory Fringe Benefits			$0	$57,510	($57,510)	x				$0	$61,688	($61,688)	x	
	0933 Manager V	0.00	0.15	$0	$36,256	($36,256)	x		0.00	0.15	$0	$37,909	($37,909)	x	
	Mandatory Fringe Benefits			$0	$12,324	($12,324)	x				$0	$13,219	($13,219)	x	
	0933 Manager V	0.00	0.15	$0	$36,256	($36,256)	x		0.00	0.15	$0	$37,909	($37,909)	x	
	Mandatory Fringe Benefits			$0	$12,324	($12,324)	x				$0	$13,219	($13,219)	x	
		Total Savings			*$20,757*				*Total Savings*			*$21,759*			
		Approval of the proposed upward substitution of a 1.00 FTE 0933 Manager V to a 1.00 FTE 0953 Deputy Director III is a policy matter for the Board of Supervisors. This position is intended to supervise the Department's Account Services & Investigations, IT, and Product Management functions. These functions were previously managed by the Chief Assistant Treasurer, an existing 0954 Deputy Director IV position in the Department. The Department's FY 2026-27 budget proposes to move these functions to a new Operations and Systems division, supervised by the proposed new 0953 Deputy Director III. According to the Department and the Controller's Office, a forthcoming audit from the Controller's Office indicated this new structure provides a layer of separation between personnel management and operational execution within the Department's senior leadership structure, which addresses an audit finding. According to the Department, this upward substitution was approved in the current year by the Department of Human Resources and Mayor's Budget Office. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth, and management and deputy director positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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 Department would still retain 4.00 FTE Deputy Director III and IV positions without this upward substitution. Given the forthcoming audit finding related to this upward substitution, the Budget and Legislative Analyst considers approval to be a policy matter for the Board of Supervisors.								Ongoing savings.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

TTX - Treasurer-Tax Collector

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

	One-Time	Ongoing	Total
General Fund	$0	$915,582	$915,582
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$915,582**	**$915,582**

	One-Time	Ongoing	Total
General Fund	$0	$963,853	$963,853
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$963,853**	**$963,853**

GF = General Fund
1T = One Time

TTX - Treasurer-Tax Collector

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000764397	2023	232351	10020	000002664	21 TECH	10025087	$62,080
0000594872	2022	232356	10000	000003008	CityBase, Inc.	10001751	$40,000
0000937547	2025	232348	10000	000000844	WAUSAU FINANCIAL SYSTEMS INC	10001751	$31,754
0000555220	2021	232351	10020	000002664	21 TECH	10025092	$8,300
0000823135	2024	232348	10000	000001847	IMCO PARKING LLC	10001751	$2,464
0000895945	2025	232344	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001748	$35
0000846945	2024	232349	10000	000002421	BLOOMBERG L P	10001751	$29
0000889953	2024	232349	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001751	$3
0000889953	2024	207947	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001750	$3
0000889953	2024	232344	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001748	$3
0000889953	2024	232351	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001751	$3
0000889953	2024	232352	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001751	$3
0000889953	2024	232356	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001751	$3
0000781194	2023	232353	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001751	$1
0000781194	2023	232348	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001751	$1
						Total	**$144,680**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $132,663,622 budget for FY 2026-27, as proposed by the Mayor, is $7,536,306 or 6.0% more than the original FY 2025-26 budget of $125,127,316.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 339.45 FTEs, which are 0.27 FTEs more than the 339.18 FTEs in the original FY 2025-26 budget. This represents a 0.1% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $97,076,568 in FY 2026-27 are $8,405,356 or 9.5% more than FY 2025-26 revenues of $88,671,212.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $136,469,952 budget for FY 2027-28, as proposed by the Mayor, is $3,806,330 or 2.9% more than the Mayor's proposed FY 2026-27 budget of $132,663,622.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 328.36 FTEs, which are 11.09 FTEs less than the 339.45 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 3.3% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $96,177,489 in FY 2027-28 are $899,079 or 0.9% less than FY 2026-27 estimated revenues of $97,076,568.

DEPARTMENT: CAT – CITY ATTORNEY

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
City Attorney	$103,414,220	$108,739,568	$117,716,023	$125,127,316	$132,663,622
Funded FTE Count	320.28	316.21	334.03	339.18	339.45

The Department's budget increased by $29,249,402 or 28.3% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 19.17 or 6.0% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $7,536,306 largely due to an increase in litigation expenditures stemming from the increased cost of legal vendors, outside counsel, and experts related to an increase in the number of cases and liability exposure. The Department is also procuring legal-specific AI tools to support operations and productivity. The Mayor's proposed FY 2026-27 budget does not include the deletion of positions as layoffs.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $3,806,330 largely due to increased salary and fringe benefit expenditures.

DEPARTMENT: CAT – CITY ATTORNEY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $871,707 in FY 2026-27. All of the $871,707 in recommended reductions are one-time savings. These reductions would still allow an increase of $6,664,599 or 5.3% in the Department's FY 2026-27 budget.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst does not recommend reductions ("fiscal recommendations") to the proposed budget in FY 2027-28 at this time. This allows an increase of $3,806,330 or 2.9% in the Department's FY 2027-28 budget.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

CAT - City Attorney

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

		CAT- City Attorney													
	Programmatic Projects-Budget			$1,060,000	$460,000	$600,000	X	X			$1,060,000	$1,060,000	$0		
CAT-1		Make a one-time reduction to reflect current year salary savings from delayed hiring processes. The FY 2025-26 recruitment process was delayed for hiring three 8177 Attorneys to respond to federal funding threats posed by the Trump Administration. The delays resulted in only $235,000 in staffing expenditures in FY 2025-26 instead of the budgeted $843,402. This creates savings of $608,402 that can be reduced from the FY 2026-27 budget while still allowing the Department to spend the full $1,060,000 to fund these attorneys in FY 2026-27 and beyond.							One-time savings.						
	Attrition Savings			($273,862)	($481,352)	$207,490	X	X			($273,863)	($273,863)	$0		
	Mandatory Fringe Benefits			($112,140)	($176,358)	$64,218	X	X			($117,254)	($117,254)	$0		
		Total Savings			*$271,707*				*Total Savings*			$0			
CAT-2		Increase attrition savings to reflect anticipated hiring timeline for 5.0 FTE 8177 Attorneys and 1.0 FTE 1426 Senior Clerk Typist. Adjust to 0.8 FTE from 1.0 FTE for each position given that interview process has not yet begun for these roles.							One-time savings.						

FY 2026-27
Total Fiscal Recommendations

	One-Time	Ongoing	Total
General Fund	$871,707	$0	$871,707
Non-General Fund	$0	$0	**$0**
Total	**$871,707**	**$0**	**$871,707**

FY 2027-28
Total Fiscal Recommendations

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

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $34,010,934 budget for FY 2026-27, as proposed by the Mayor, is $810,426 or 2.4% more than the original FY 2025-26 budget of $33,200,508.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $34,326,323 budget for FY 2027-28, as proposed by the Mayor, is $315,389 or 0.9% more than the Mayor's proposed FY 2026-27 budget of $34,010,934.

DEPARTMENT: CRT – SUPERIOR COURT

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Superior Court	$33,363,253	$32,781,944	$32,956,944	$33,200,508	$34,010,934
Funded FTE Count	-	-	-	-	-

The Department's budget increased by $647,681 or 1.9% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $810,426 largely due to increases in the Indigent Defense Program budget, partially offset by decreases in interdepartmental services (specifically with the Sheriff's Department for indigent defense phone cards).

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $315,389 largely due to increases in the Indigent Defense Program budget.

DEPARTMENT: CRT – SUPERIOR COURT

RECOMMENDATIONS

YEAR ONE: 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. These reductions would still allow an increase of $805,426 or 2.4% in the Department's FY 2026-27 budget.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $5,000 in FY 2027-28. All of the $5,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of $310,389 or 0.9% in the Department's FY 2027-28 budget.

CRT - Superior Court

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
	Superior Court														
	Other Fees			$9,802,287	$9,797,287	$5,000	x				$10,117,676	$10,112,676	$5,000	x	
CRT-1		Reduce funding for the Indigent Defense Program. While the Department projects a deficit in the program, actual expenditures for FY 2024-25 and FY 2025-26 are not yet confirmed due to delays in the attorney billing system. In addition, the projected deficit is based on the assumption that elevated caseloads will continue, which remains uncertain. Given the lack of complete expenditure data and uncertainty regarding future caseloads, the Department should be able to absorb a $5,000 reduction without adversely affecting program operations.							On-going savings.						

Fiscal Recommendations

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**

FY 2027-28
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**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $43,280,047 budget for FY 2026-27, as proposed by the Mayor, is $946,604 or 2.2% more than the original FY 2025-26 budget of $42,333,443.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 183.39 FTEs, which are 3.18 FTEs more than the 180.21 FTEs in the original FY 2025-26 budget. This represents a 1.8% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $3,719,416 in FY 2026-27 are $710,542 or 23.6% more than FY 2025-26 revenues of $3,008,874.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $45,143,141 budget for FY 2027-28, as proposed by the Mayor, is $1,863,094 or 4.3% more than the Mayor's proposed FY 2026-27 budget of $43,280,047.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 181.56 FTEs, which are 1.83 FTEs less than the 183.39 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 1.0% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $4,061,749 in FY 2027-28 are $342,333 or 9.2% more than FY 2026-27 estimated revenues of $3,719,416.

DEPARTMENT: ASR – ASSESSOR-RECORDER

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Assessor-Recorder	$35,158,380	$37,177,891	$39,711,689	$42,333,443	$43,280,047
Funded FTE Count	170.71	170.27	177.11	180.21	183.39

The Department's budget increased by $8,121,667 or 23.1% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 12.68 or 7.4% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $946,604 largely due to increases in salary and benefit costs, including the annualization of new positions added in FY 2025-26, and non-personnel services, primarily due to annual increases in software licenses and subscriptions. These increases are partially offset by decreases in programmatic spending for the Property Tax Assessment System.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $1,863,094 largely due to increases in salary and benefit costs.

The Mayor's proposed FY 2027-28 budget does not include position deletions as layoffs.

DEPARTMENT: ASR – ASSESSOR-RECORDER

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $20,000 in FY 2026-27. All of the $20,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of $926,604 or 2.2% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $15,961 and current-year project savings of $100,000, for total General Fund savings of $135,961.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $20,000 in FY 2027-28. All of the $20,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of $1,843,094 or 4.3% in the Department's FY 2027-28 budget.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ASR - Assessor-Recorder

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
ASR-1		**ASR Real Property**													
	Subscriptions			$458,089	$438,089	$20,000	x				$476,085	$456,085	$20,000	x	
		Reduce Subscriptions by $20,000 in ASR Real Property General Fund Account. The proposed budget increases this account by $142,335 in FY 2026-27, and by another $17,996 in FY 2027-28.							Ongoing savings.						
ASR-2		**ASR Exemptions**													
	4215 Assessor-Recorder Senior Office Specialist	1.00	0.00	$113,985	$0	$113,985	x		1.00	0.00	$119,182	$0	$119,182	x	
	Mandatory Fringe Benefits			$48,573	$0	$48,573	x				$52,129	$0	$52,129	x	
	Attrition Savings - Miscellaneous			($172,404)	($57,086)	($115,318)	x				($182,264)	($62,337)	($119,927)	x	
	Mandatory Fringe Benefits			($70,626)	($23,386)	($47,240)	x				($78,094)	($26,710)	($51,384)	x	
		Total Savings				*$0*			*Total Savings*				*$0*		
		Delete 1.00 FTE vacant 4215 Assessor-Recorder Senior Office Specialist in ASR Exemptions, which has been vacant since Nov. 25, 2023. The Department does not have a hiring plan for this position. Elimination of this position would still leave the Department with 25.00 FTE in this classification. However, restore the salary and fringe dollars associated with the position to ensure the Department has adequate salary and fringe budget to meet its service delivery obligations.							Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$20,000	**$20,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$20,000**	**$20,000**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$20,000	**$20,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$20,000**	**$20,000**

GF = General Fund
1T = One Time

ASR - Assessor-Recorder

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000937547	2025	229011	10020	000000844	WAUSAU FINANCIAL SYSTEMS INC	10022472	$13,609
0000940017	2025	229014	10000	000001532	MEK ENTERPRISES INC	10001634	$1,152
0000940017	2025	229014	10000	000001532	MEK ENTERPRISES INC	10001634	$800
0000940017	2025	229014	10000	000001532	MEK ENTERPRISES INC	10001634	$400
						Total	**$15,961**

Current Year Savings

ASR - Assessor-Recorder

Rec #	Account Title	FY 2025-26 Amount From	To	Savings	GF	1T
		ASR Real Property				
	Programmatic Projects-Budget			$100,000	x	x
CY ASR-1		Reduce existing surplus of Property Tax Assessment System programmatic project budget by $100,000 on a one-time basis that would otherwise be carried forward from FY 2025-26 to FY 2026-27. The Department has indicated this amount can be reduced for current-year savings.				

Current Year Savings
Total Recommended Reductions

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

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $13,120,989 budget for FY 2026-27, as proposed by the Mayor, is $349,675 or 2.7% more than the original FY 2025-26 budget of $12,771,314.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 53.90 FTEs, which are 0.02 FTEs more than the 53.88 FTEs in the original FY 2025-26 budget. This represents a 0.0% change in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $428,377 in FY 2026-27 are $22,691 or 5.6% more than FY 2025-26 revenues of $405,686.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $14,536,895 budget for FY 2027-28, as proposed by the Mayor, is $1,415,906 or 10.8% more than the Mayor's proposed FY 2026-27 budget of $13,120,989.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 52.86 FTEs, which are 1.04 FTEs less than the 53.90 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 1.9% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $464,902 in FY 2027-28 are $36,525 or 8.5% more than FY 2026-27 estimated revenues of $428,377.

DEPARTMENT: AAM – ASIAN ART MUSEUM

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Asian Art Museum	$11,192,903	$11,412,118	$11,814,506	$12,771,314	$13,120,989
Funded FTE Count	52.25	52.51	52.07	53.88	53.90

The Department's budget increased by $1,928,086 or 17.2% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 1.65 or 3.2% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $349,675 largely due to inflationary increases in salary and benefit costs.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $1,415,906 largely due to increases in capital outlay, primarily for the elevator modernization project, and inflationary increases in salary and benefit costs.

The Mayor's proposed FY 2027-28 budget does not include proposed layoffs.

DEPARTMENT: AAM – ASIAN ART MUSEUM

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $70,251 in FY 2026-27. All of the $70,251 in recommended reductions are ongoing savings. These reductions would still allow an increase of $279,424 or 2.2% in the Department's FY 2026-27 budget.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $77,013 in FY 2027-28. All of the $77,013 in recommended reductions are ongoing savings. These reductions would still allow an increase of $1,338,893 or 10.2% in the Department's FY 2027-28 budget.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

AAM - Asian Art Museum

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	AAM Asian Art Museum														
AAM-1	8226 Museum Guard	1.00	0.00	$96,161	$0	$96,161	X		1.00	0.00	$100,546	$0	$100,546	X	
	Mandatory Fringe Benefits			$44,340	$0	$44,340	X				$47,650	$0	$47,650	X	
				Total Savings	*$140,501*						*Total Savings*	*$148,196*			
	Delete 1.00 FTE vacant 8226 Museum Guard position. This position has been vacant since May 2019. The Department has 26 museum guards on staff and, according to the Department, one museum guard projected to start on June 27, 2026.								Ongoing savings.						
AAM-2	Attrition Savings - Miscellaneous			($646,632)	($596,800)	($49,832)	X				($646,633)	($596,800)	($49,833)	X	
	Mandatory Fringe Benefits			($264,942)	($244,524)	($20,418)	X				($277,030)	($255,680)	($21,350)	X	
				Total Savings	*($70,250)*						*Total Savings*	*($71,183)*			
	Adjust attrition savings to restore 50% of the reduction resulting from the deletion of 1.00 FTE 8226 Museum Guard in AAM-1. The Department is projected to have salary and fringe benefit savings of $285,000 in FY 2025-26 and had $83,000 in salary and fringe benefit savings in FY 2024-25, and the Department can absorb the total recommended reduction of $70,251 (the savings from the deletion of the 8226 Museum Guard in AAM-1, less the offseting attrition amount in AAM-2).								Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$70,251	**$70,251**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$70,251**	**$70,251**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$77,013	**$77,013**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$77,013**	**$77,013**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $26,631,180 budget for FY 2026-27, as proposed by the Mayor, is $2,118,899 or 8.6% more than the original FY 2025-26 budget of $24,512,281.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 102.48 FTEs, which are 2.04 FTEs less than the 104.52 FTEs in the original FY 2025-26 budget. This represents a 2.0% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $1,474,690 in FY 2026-27 are $75,940 or 5.4% more than FY 2025-26 revenues of $1,398,750.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $26,751,113 budget for FY 2027-28, as proposed by the Mayor, is $119,933 or 0.5% more than the Mayor's proposed FY 2026-27 budget of $26,631,180.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 97.18 FTEs, which are 5.30 FTEs less than the 102.48 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 5.2% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $1,551,343 in FY 2027-28 are $76,653 or 5.2% more than FY 2026-27 estimated revenues of $1,474,690.

DEPARTMENT: FAM – FINE ARTS MUSEUM

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Fine Arts Museum	$21,173,515	$23,247,361	$23,789,575	$24,512,281	$26,631,180
Funded FTE Count	107.48	107.91	107.97	104.52	102.48

The Department's budget increased by $5,457,665 or 25.8% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 5.00 or 4.7% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $2,118,899 largely due to capital outlay costs at the De Young and Legion of Honor museums, as well as inflationary increases to salary and benefit costs.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $119,933 largely due to interdepartmental services costs.

The Mayor's proposed FY 2027-28 budget does not include proposed layoffs.

DEPARTMENT: FAM – FINE ARTS MUSEUM

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $20,890 in FY 2026-27. All of the $20,890 in recommended reductions are ongoing savings. These reductions would still allow an increase of $2,098,009 or 8.6% in the Department's FY 2026-27 budget.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $20,890 in FY 2027-28. All of the $20,890 in recommended reductions are ongoing savings. These reductions would still allow an increase of $99,043 or 0.4% in the Department's FY 2027-28 budget.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

FAM - Fine Arts Museum

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	FAM Fine Arts Museum														
FAM-1	Uniforms			$58,890	$48,000	$10,890	X				$58,890	$48,000	$10,890	X	
		Reduce amount budgeted for Materials and Supplies - Uniforms. The Department spent approximately $45,100 in FY 2023-24 and $42,000 in FY 2024-25 in this account, and to date in FY 2025-26 has spent and/or encumbered only approximately $30,000, out of a total $60,400 budgeted.							Ongoing savings						
FAM-2	Other Current Expenses - Bdgt			$420,000	$410,000	$10,000	X				$420,000	$410,000	$10,000	X	
		Reduce amount budgeted for Other Current Expenses. The proposed FY 2026-28 budget increases the Department's budget for Non-Personnel Services by $77,334, from $619,117 in FY 2025-26 to $696,451 in FY 2026-27. The Department spent approximately $588,000 in FY 2023-24 and $648,500 in FY 2024-25 on Non-Personnel Services, and to date in FY 2025-26 has spent and/or encumbered only approximately $587,000. This recommendation will still allow for an overall increase of $67,334 in the Department's Non-Personnel Services budget in this fund.							Ongoing savings						

Fiscal Recommendations

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$20,890	$20,890
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$20,890**	**$20,890**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$20,890	$20,890
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$20,890**	**$20,890**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $45,808,691 budget for FY 2026-27, as proposed by the Mayor, is $21,258,771 or 86.6% more than the original FY 2025-26 budget of $24,549,920.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 32.98 FTEs, which are 6.04 FTEs more than the 26.94 FTEs in the original FY 2025-26 budget. This represents a 22.4% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $37,464,736 in FY 2026-27 are $20,726,560 or 123.8% more than FY 2025-26 revenues of $16,738,176.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $45,845,720 budget for FY 2027-28, as proposed by the Mayor, is $37,029 or 0.1% more than the Mayor's proposed FY 2026-27 budget of $45,808,691.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 30.78 FTEs, which are 2.20 FTEs less than the 32.98 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 6.7% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $39,183,786 in FY 2027-28 are $1,719,050 or 4.6% more than FY 2026-27 estimated revenues of $37,464,736.

DEPARTMENT: ART – ARTS COMMISSION

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Arts Commission	$40,920,366	$42,741,948	$29,911,303	$24,549,920	$45,808,691
Funded FTE Count	27.53	29.79	28.13	26.94	32.98

The Department's budget increased by $4,888,325 or 11.9% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 5.45 or 19.8% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $21,258,771 largely due to the transfer of the Film Commission, formerly budgeted in the Office of Economic and Workforce Development, and Grants for the Arts, formerly budgeted in the City Administrator's Office, to the Arts Commission. This transfer has resulted in increases in grants to community-based organizations and programmatic spending, as well as salary and benefit cost increases.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $37,029 largely due to increases in non-personnel services, specifically for the Potrero Yard Modification Art Enrichment. These increases are partially offset by decreases in capital project spending.

The Mayor's proposed FY 2027-28 budget does not include proposed layoffs.

DEPARTMENT: ART – ARTS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $124,842 in FY 2026-27. Of the $124,842 in recommended reductions, $55,651 are ongoing savings and $69,191 are one-time savings. These reductions would still allow an increase of $21,133,929 or 86.1% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $892, for total General Fund savings of $76,543.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $55,865 in FY 2027-28. All of the $55,865 are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ART - Arts Commission

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	ART Public Art & Collections														
	Bldgs,Struct&Imprv Proj-Budget			$149,055	$129,055	$20,000	X	X					$0		
ART-1	Reduce amount budgeted for Maintenance - Civic Collection on a one-time basis in FY 2026-27. The Department carried forward $443,000 into FY 2024-25 and $393,000 into FY 2025-26 in this authority. To date in FY 2025-26, approximately $309,100 has been spent and/or encumbered out of a total revised budget of $535,200, leaving an available balance of approximately $226,000. The Department can use carryforward funds to offset this one-time reduction in FY 2026-27.								One-time savings						
	ART Grants for the Arts														
	1654 Accountant III	1.00	0.77	$155,385	$119,646	$35,739		X					$0		
	Mandatory Fringe Benefits			$58,491	$45,038	$13,453		X					$0		
	Total Savings *$49,191*								*Total Savings* *$0*						
ART-2	Fund the proposed 1654 Accountant III position, which is proposed as an upward substitution of 1.00 FTE vacant 1842 Management Assistant, at 0.77 FTE in FY 2026-27 to account for delays in hiring. This position is transferring to the Department from the City Administrator's Office Grants for the Arts program and is currently vacant, and the Department will not be able to immediately fill the position.								One-time savings						
	ART Administration														
	Temporary - Miscellaneous			$51,220	$0	$51,220	X				$51,416	$0	$51,416	X	
	Mandatory Fringe Benefits			$4,431	$0	$4,431	X				$4,449	$0	$4,449	X	
	Total Savings *$55,651*								*Total Savings* *$55,865*						
ART-3	Eliminate the Temporary Salaries budget in Administration. The proposed FY 2026-27 budget increases the Department's temporary salaries budget in Administration by $27,826; however, in FY 2024-25 and FY 2025-26 (to date), the Department expended $0 on temporary salaries in Administration. The Department states that temporary salaries may be needed to support the transfer of Grants for the Arts and Film SF within the Department in FY 2026-27. However, the Department's proposed FY 2026-27 budget also includes $30,520 in temporary salaries for Grants for the Arts, which should be sufficient to support this need. This recommendation will still allow for an overall temporary salary budget of $30,520 in FY 2026-27 for the Department, which is comparable to the current FY 2025-26 budget of $27,825.								Ongoing savings.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ART - Arts Commission

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$20,000	$55,651	**$75,651**
Non-General Fund	$49,191	$0	**$49,191**
Total	**$69,191**	**$55,651**	**$124,842**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$55,865	**$55,865**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$55,865**	**$55,865**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $31,675,116 budget for FY 2026-27, as proposed by the Mayor, is $667,354 or 2.1% less than the original FY 2025-26 budget of $32,342,470.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 63.83 FTEs, which are 3.12 FTEs less than the 66.95 FTEs in the original FY 2025-26 budget. This represents a 4.7% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $22,660,353 in FY 2026-27 are $609,612 or 2.6% less than FY 2025-26 revenues of $23,269,965.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $33,291,649 budget for FY 2027-28, as proposed by the Mayor, is $1,616,533 or 5.1% more than the Mayor's proposed FY 2026-27 budget of $31,675,116.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 63.82 FTEs, which are 0.01 FTEs less than the 63.83 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a decrease of less than 0.1% in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $24,254,417 in FY 2027-28 are $1,594,064 or 7.0% more than FY 2026-27 estimated revenues of $22,660,353.

DEPARTMENT: WAR – WAR MEMORIAL

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
War Memorial	$36,566,849	$37,645,417	$30,516,780	$32,342,470	$31,675,116
Funded FTE Count	67.57	67.38	66.41	66.95	63.83

The Department's budget decreased by $4,891,733 or 13.4% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 3.74 or 5.5% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by $667,354 largely due to decreases in custodial services, and interdepartmental cost with services procured through Real Estate. These reductions are partially offset by increases in the Department's Recology trash and recycling bill due to the new citywide OCA waste management contract. Notably, the Department expects to complete repairs to the Opera House roof in Winter 2027.

The Mayor's proposed FY 2026-27 budget includes the deletion of 3 positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
War Memorial	0922 Manager I	1
War Memorial	1822 Administrative Analyst	1
War Memorial	1822 Administrative Analyst	1

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $1,616,533 largely due to cost of living adjustments to salary and benefit costs as well as an elevator modernization project at Davies Symphony Hall.

DEPARTMENT: WAR – WAR MEMORIAL

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $68,361 in FY 2026-27. Of the $68,361 in recommended reductions, $30,000 are ongoing savings and $38,361 are one-time savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $30,000 in FY 2027-28. All of the $30,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of $1,586,533 or 5.0% in the Department's FY 2027-28 budget.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

WAR - War Memorial

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

		WAR Memorial													
WAR-1	Materials & Supplies-Budget			$563,347	$533,347	$30,000	X				$575,000	$545,000	$30,000	X	
		Reduce budget in Materials and Supplies. The Department has historically underspent on materials and supplies.							Ongoing Savings.						
WAR-2	Attrition Savings			($596,837)	($623,785)	$26,948	X	X			($596,838)	($596,838)	$0		
	Mandatory Fringe Benefits			($244,531)	($255,945)	$11,414	X	X			($255,688)	($255,688)	$0		
		Total Savings			*$38,361*				*Total Savings*			*$0*			
		Increase Attrition Savings due to reflect more realistic hiring timeline for 2.0 FTE vacant 7334 Stationary Engineer positions. This 0.20 FTE adjustment for one of the two vacancies would allow the Department to fill one position immediately on July 1, 2026 and the second vacancy by October 1, 2026.							One-time savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$38,361	$30,000	**$68,361**
Non-General Fund	$0	$0	**$0**
Total	**$38,361**	**$30,000**	**$68,361**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$30,000	**$30,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$30,000**	**$30,000**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $29,510,482 budget for FY 2026-27, as proposed by the Mayor, is $522,086 or 1.7% less than the original FY 2025-26 budget of $30,032,568 for the legacy department Human Rights Commission (HRC).

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 32.54 FTEs, which are 0.30 FTEs less than the 32.84 FTEs in the original FY 2025-26 HRC budget. This represents a 0.9% decrease in FTEs from the original FY 2025-26 HRC budget.

Revenue Changes

The Department's revenues of $4,032,512 in FY 2026-27 are $3,931,928 or 3,909% more than FY 2025-26 HRC revenues of $100,584.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $26,860,900 budget for FY 2027-28, as proposed by the Mayor, is $2,649,582 or 9.0% less than the Mayor's proposed FY 2026-27 budget of $29,510,482.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 26.28 FTEs, which are 6.26 FTEs less than the 32.54 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 19.2% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $4,032,512 in FY 2027-28 are the same as FY 2026-27 estimated revenues.

DEPARTMENT: HRC – AGENCY FOR HUMAN RIGHTS

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

To provide a 5-year historical analysis, the adopted budgets and FTE authority for the two consolidated departments, Human Rights Commission and Department on the Status of Women, have been combined in the following table.

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Agency for Human Rights	$30,024,838	$35,489,948	$56,661,146	$30,032,568	$29,510,482
Funded FTE Count	38.74	41.19	41.63	32.84	32.54

The Department's budget decreased by $514,356 or 1.7% from the adopted budgets in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 6.20 or 16.0% from the adopted budgets in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by $522,086 largely due to decreases in project funding for the Dream Keeper Initiative of $5.3 million. This is almost entirely offset by ongoing State funding for a youth fellowship program and timing of revenue recognition.

The Mayor's proposed FY 2026-27 budget includes the deletion of two positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
AHRHRC Human Rights Commission	1452 Executive Secretary II	1
AHRHRC Human Rights Commission	9775 Senior Community Dev Specialist II	1

The Mayor's proposed FY 2026-27 budget also includes the deletion of two vacant positions that were offset by decreased attrition savings.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $2,649,582 largely due to an increase in attrition savings and a deletion of one position reducing the Department's FTE count and a further reduction in the Dream Keeper Initiative funding.

DEPARTMENT: HRC – AGENCY FOR HUMAN RIGHTS

The Mayor's proposed FY 2027-28 budget includes the deletion of one position as a layoff, as follows:

Division	Job Class Title	Proposed Layoff
AHRHRC Human Rights Commission	0922 Manager I	1

DEPARTMENT: HRC – AGENCY FOR HUMAN RIGHTS

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $845,200 in FY 2026-27. Of the $845,200 in recommended reductions, $210,000 are ongoing savings and $635,200 are one-time savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $210,000 in FY 2027-28. All of the $210,000 in recommended reductions are ongoing savings.

HRC - Agency for Human Rights

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	AHRHRC Human Rights Commission														
AHR-1	Community Based Org Svcs			$1,357,247	$722,047	$635,200	X	X					$0		
	Reduce budgeted amount for grants to community-based organizations in the General Fund due to timing of grant execution.								One-time savings						
AHR-2	GF-Bus & Ecn Dev			$210,000	$0	$210,000	X				$210,000	$0	$210,000	X	
	Eliminate funding for a workorder with the Office of Economic and Workforce Development for DKI Fatherhood Initiative job center services that remains in the Department's General Fund Continuing Authority. The Continuing Authority is being discontinued with DKI and other departmental grant funding being shifted to the more appropriate General Fund Annual Authority. The Department will still be able to use residual balances which were $340,000 as of May 31, 2026, in the next fiscal year or establish a workorder mid-year if necessary in the proper fund from the $15.3 million included in the FY 2026-27 proposed budget. The corresponding expenditure and revenue allocations have been recommended in the ECN report.								Ongoing savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$635,200	$210,000	**$845,200**
Non-General Fund	$0	$0	**$0**
Total	**$635,200**	**$210,000**	**$845,200**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$210,000	**$210,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$210,000**	**$210,000**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $1,583,514,665 budget for FY 2026-27, as proposed by the Mayor, is $106,002,031 or 6.3% less than the original FY 2025-26 budget of $1,689,516,696.

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

The Department's revenues of $6,771,186,340 in FY 2026-27 are $434,445,649 or 6.9% more than FY 2025-26 revenues of $6,336,740,691.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $1,551,813,632 budget for FY 2027-28, as proposed by the Mayor, is $31,701,033 or 2.0% less than the Mayor's proposed FY 2026-27 budget of $1,583,514,665.

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

The Department's revenues of $7,034,747,509 in FY 2027-28 are $263,561,169 or 3.9% more than FY 2026-27 estimated revenues of $6,771,186,340.

DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
General City Responsibility	$1,855,330,819	$1,830,274,079	$1,656,487,698	$1,689,516,696	$1,583,514,665

The Department's budget decreased by $271,816,154 or 14.7% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by $106,002,031 largely due to decreases in debt service and growth in General Fund contribution transfers out resulting from (a) standardization of accounting for baseline contributions, (b) increases in baselines and other voter-mandated funding requirements driven by growth in aggregate discretionary revenue, and (c) increases in contribution transfers to the San Francisco General Hospital and Laguna Honda operating funds. These decreases are partially offset by increases in reserve contributions, including a $41.49 million deposit to the General Reserve, a $35.85 million deposit to the Budget Stabilization Reserve, and a $2.23 million deposit to the Federal and State Revenue Risk reserve, as well as growth in retiree health costs. Adjusting for standardization of accounting, baseline transfers increase by $68.5 million in FY 2026-27 and $4.3 million in FY 2027-28.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $31,701,033 largely due to (a) growth in General Fund contribution transfers out resulting from growth in baselines and other voter-mandated funding requirement, (b) increases in contribution transfers to the San Francisco General Hospital, (b) decreases in debt service, and (c) a decrease to the deposit to the General Reserve. These decreases are partially offset by increases in other reserve contributions and retiree health costs.

DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $7,800,000 in FY 2026-27. Of the $7,800,000 in recommended reductions, $300,000 are ongoing savings and $7,500,000 are one-time savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $300,000 in FY 2027-28. All of the $300,000 in recommended reductions are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

GEN - General City Responsibility

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

		GEN General City Responsibility													
GEN-1	Other Fringe Benefits			$600,000	$400,000	$200,000	X				$600,000	$400,000	$200,000	X	
		Reduce the amount budgeted for other fringe benefits based on actual spending in FY 2023-24 and FY 2024-25 and year-to-date spending in FY 2025-26.							Ongoing savings.						
GEN-2	OTO To 2S/CFF-Conventn Fac Fd			$28,309,131	$20,809,131	$7,500,000	X	X							
		Reduce the General Fund operating transfer to the Convention Facilities Management Fund. The City Administrator's Office's revised projections for the Convention Facilities Management Fund for the current year anticipate a draw down of fund balance of $6.7 million rather than the $14.3 million budgeted. This surplus can be used to reduce the FY 2026-27 General Fund subsidy by $7.5 million. A commensurate recommendation to adjust the operating transfer to the Convention Facilities Maintenance Fund and the use of fund balance has been made in the ADM report. If these recommendations are accepted by the Board of Supervisors, the Mayor's Office would need to approve growing the budget and the Controller's Office would need to certify availability of funding before it could be appropriated.							One-time savings.						
GEN-3	Judgements - Claims			$3,100,000	$3,000,000	$100,000	X				$3,100,000	$3,000,000	$100,000	X	
		Return the amount budgeted for litigation expenses and claims to the original FY 2025-26 amount.							Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$7,500,000	$300,000	**$7,800,000**
Non-General Fund	$0	$0	**$0**
Total	**$7,500,000**	**$300,000**	**$7,800,000**

FY 2027-28
Total Recommended Reductions

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

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $86,361,343 budget for FY 2026-27, as proposed by the Mayor, is $46,000 or 0.1% more than the original FY 2025-26 budget of $86,315,343.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 241.01 FTEs, which are 8.01 FTEs less than the 249.02 FTEs in the original FY 2025-26 budget. This represents a 3.2% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $72,330,511 in FY 2026-27 are $751,350 or 1.0% less than FY 2025-26 revenues of $73,081,861.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $86,231,536 budget for FY 2027-28, as proposed by the Mayor, is $129,807 or 0.2% less than the Mayor's proposed FY 2026-27 budget of $ 86,361,343.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 229.31 FTEs, which are 11.70 FTEs less than the 241.01 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 4.9% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $74,702,125 in FY 2027-28 are $2,371,614 or 3.3% more than FY 2026-27 estimated revenues of $72,330,511.

DEPARTMENT: CON – CONTROLLER

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Controller's Office	$81,700,886	$83,981,973	$88,797,154	$86,315,343	$86,361,343
Funded FTE Count	248.91	250.23	245.25	249.02	241.01

The Department's budget increased by $4,660,457 or 5.7% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 7.9 or 3.2% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $46,000 largely due to an ongoing increase in salaries and fringe benefits associated with cost-of-living adjustments, ongoing increases in software licensing and support fees, and one-time increases due to COIT funded initiatives. Specifically, the Department is implementing a cloud-based financial reporting platform, replacing citywide legacy software, and integrating AI-based customer service functionality into its citywide Enterprise Resource Planning (ERP) software. These increases are largely offset by savings from the elimination of twelve positions, reductions in programmatic project budgets, and decreases in Services of Other Departments.

The Mayor's proposed FY 2026-27 budget includes the deletion of 5 positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
CON Citywide Systems	1053 IS Business Analyst-Senior	1
CON Citywide Systems	1054 IS Business Analyst-Principal	1
CON Administration	1070 IS Project Director	1
CON Citywide Systems	1070 IS Project Director	1
CON Administration	1820 Administrative Analyst	1

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $129,807 largely due to an additional $2.1 million attrition savings requirement from the Mayor's Budget Office.

DEPARTMENT: CON – CONTROLLER

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $293,783 in FY 2026-27. Of the $293,783 in recommended reductions, $14,383 are ongoing savings and $279,400 are one-time savings.

In addition, the Budget and Legislative Analyst recommends $139,889 in Current Year savings, as well as closing out prior year unexpended encumbrances of $30,910, for total General Fund savings of $464,582.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $14,797 in FY 2027-28. All of the $14,797 in recommended reductions are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

CON - Controller

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
					Fiscal Recommendations										
		CON - Administration													
CON-1	Other Professional Services			$35,000	$5,000	$30,000	X	X							
		One-time reduction in budget for Other Professional Services due to historical underspending. The Department spent $5,060 in this account in FY 2025-26 and $16,500 in 2024-25.							One-time savings.						
CON-2	1649 Accountant Intern	1.00	0.00	$0	$0	$0	X		1.00	0.00	$0	$0	$0	X	
	Mandatory Fringe Benefits			$0	$0	$0	X				$0	$0.00	$0	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Eliminate vacant 1.0 FTE 1649 Accountant Intern position as it has been vacant since 2020 and there is not a clear project need for the position going forward.							No savings.						
CON-3	1649 Accountant Intern	1.00	0.00	$0	$0	$0	X		1.00	0.00	$0	$0	$0	X	
	Mandatory Fringe Benefits			$0	$0	$0	X				$0	$0.00	$0	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Eliminate vacant 1.0 FTE 1649 Accountant Intern position as it has been vacant since 2020 and there is not a clear project need for the position going forward.							No savings.						
CON-4	1649 Accountant Intern	1.00	0.00	$0	$0	$0	X		1.00	0.00	$0	$0	$0	X	
	Mandatory Fringe Benefits			$0	$0	$0	X				$0	$0.00	$0	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Eliminate vacant 1.0 FTE 1649 Accountant Intern position as it has been vacant since 2023 and there is not a clear project need for the position going forward.							No savings.						
		CON - Citywide Systems													
CON-5	Programmatic Projects-Budget			$100,000	$30,000	$70,000	X	X							
		Deny proposed $70,000 for GenAI for PeopleSoft technology consulting services due to inadequate justification. CON estimates the project to require $70,000 annually for additional technology consulting services but has not stated a rationale for requiring these services nor a justification or supporting documentation for the $70,000 figure given the initiative already allocates $80,000 of City staffing resources separately.							One-time savings.						
CON-6	Systems Consulting Services			$1,170,000	$990,600	$179,400	X	X							
		Reduced budgeted amount for CON SYS BI Platform Change initiative due to staff hiring timeline. The initiative allocates $817,539 for three 1.0 FTE staff, however, it does not account for hiring timeline for these roles. This reduction proposes allocating three 0.8 FTE to account for the delay in hiring of project staff.							One-time savings.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

CON - Controller

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
CON-7	1823 Senior Administrative Analyst	1.00	0.00	$0	$0	$0	X		1.00	0.00	$0	$0	$0	X	
	Mandatory Fringe Benefits			$0	$0	$0	X				$0	$0.00	$0	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Eliminate vacant 1.0 FTE 1823 Off-Budget Senior Administrative Analyst position as there is not a clear project need for the position going forward.							No savings.						
CON-8	1054 IS Business Analyst-Principal	0.80	0.80	$0	$0	$0	X		1.00	1.00	$0	$0	$0	X	
	Mandatory Fringe Benefits			$0	$0	$0	X				$0	$0	$0	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		The Controller's Office should ensure this new off-budget position is established as a limited-tenure position to lead the design and development of data models to support the City' replacement of its legacy Oracle OBIEE platform with Snowflake & Power BI (Project 10042089), which is expected to take two years.							No savings.						
CON-9	1054 IS Business Analyst-Principal	0.80	0.80	$0	$0	$0	X		1.00	1.00	$0	$0	$0	X	
	Mandatory Fringe Benefits			$0	$0	$0	X				$0	$0	$0	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		The Controller's Office should ensure this new off-budget position is established as a limited-tenure position to lead the design and development of data models to support the City' replacement of its legacy Oracle OBIEE platform with Snowflake & Power BI (Project 10042089), which is expected to take two years.							No savings.						
CON-10	1054 IS Business Analyst-Principal	0.80	0.80	$0	$0	$0	X		1.00	1.00	$0	$0	$0	X	
	Mandatory Fringe Benefits			$0	$0	$0	X				$0	$0	$0	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		The Controller's Office should ensure this new off-budget position is established as a limited-tenure position to lead the design and development of data models to support the City' replacement of its legacy Oracle OBIEE platform with Snowflake & Power BI (Project 10042089), which is expected to take two years.							No savings.						
CON-11	**CON - Payroll**														
	Training - Budget			$19,800	$14,000	$5,800	X				$19,800	$14,000	$5,800	X	
		Reduce budget to reflect actual need. The Department has not spent out of this account in the prior three fiscal years.							Ongoing savings.						
CON-12	1224 Principal Payroll And Personnel Clerk	1.00	1.00	$134,497	$127,560	$6,937	X		1.00	1.00	$140,630	$133,377	$7,253	X	
	Mandatory Fringe Benefits			$53,442	$51,796	$1,646	X				$57,283	$55,539	$1,744	X	
		Total Savings			*$8,583*				*Total Savings*			*$8,997*			
		Deny department's proposed upward substitution from 1224 to 1226, and instead retain the current 1224 position as is. By keeping the position as 1224, the department maintains alignment with the actual scope of work, prevents unnecessary budget impacts.							Ongoing savings.						

GF = General Fund
1T = One Time

CON - Controller

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$279,400	$14,383	**$293,783**
Non-General Fund	$0	$0	**$0**
Total	**$279,400**	**$14,383**	**$293,783**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$14,797	**$14,797**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$14,797**	**$14,797**

GF = General Fund
1T = One Time

CON- Controller

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000852518	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	$414
0000852518	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	$1,610
0000852518	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	$288
0000852536	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	$504
0000852536	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	$1,200
0000852536	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	$350
0000852536	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	$150
0000884608	2025	229222	10000	000001218	RICOH USA INC	10001643	$163
0000884608	2025	229227	10000	000001218	RICOH USA INC	10001644	$312
0000884608	2025	229227	10000	000001218	RICOH USA INC	10001644	$96
0000890107	2024	229222	10000	000001228	RESOURCE DESIGN INTERIORS	10039565	$794
0000890107	2024	229222	10000	000001228	RESOURCE DESIGN INTERIORS	10039565	$352
0000890107	2024	229222	10000	000001228	RESOURCE DESIGN INTERIORS	10039565	$995
0000890107	2024	229222	10000	000001228	RESOURCE DESIGN INTERIORS	10039565	$599
0000890107	2024	229222	10000	000001228	RESOURCE DESIGN INTERIORS	10039565	$745
0000904839	2025	229222	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001643	$348
0000904839	2025	229222	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001643	$309
0000904839	2025	229222	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001643	$435
0000908652	2025	229222	10000	000002500	ASSESSMENT SYSTEMS	10001643	$6,900
0000909978	2025	229222	10000	000002437	BETA NINETIES COMPUTER INC	10001643	$220
0000932959	2025	229222	10000	000004586	Stephen Biersmith	10038021	$2,000
0000932967	2025	229222	10000	000004571	Sperow ADR Services	10038021	$7,200
0000932969	2025	229222	10000	000004463	Zareh & Associates	10038021	$4,000
0000934648	2025	229222	10000	000001532	MEK ENTERPRISES INC	10001643	$216
0000934648	2025	229222	10000	000001532	MEK ENTERPRISES INC	10001643	$560
0000934648	2025	229222	10000	000001532	MEK ENTERPRISES INC	10001643	$150
						Total	**$30,910**

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

Current Year Savings

CON - Controller

Rec #	Account Title	FY 2025-26 Amount From	To	Savings	GF	1T
CY CON-1	Prof & Specialized Svcs-Bdgt	$279,889	$140,000	$139,889	X	X
	Reduce COIT approved Hiring Modernization appropriation by $139,889 to leave $140,000 for contractually obligated software licensing and support fees.					

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$139,889	$0	**$139,889**
Non-General Fund	$0	$0	**$0**
Total	**$139,889**	**$0**	**$139,889**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $172,538,383 budget for FY 2026-27, as proposed by the Mayor, is $849,738 or 0.5% more than the original FY 2025-26 budget of $171,688,645.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 245.20 FTEs, which are 5.37 FTEs less than the 250.57 FTEs in the original FY 2025-26 budget. This represents a 2.1% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $164,897,836 in FY 2026-27 are $158,601 or 0.1% less than FY 2025-26 revenues of $165,056,437.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $174,516,454 budget for FY 2027-28, as proposed by the Mayor, is $1,978,071 or 1.1% more than the Mayor's proposed FY 2026-27 budget of $172,538,383.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 231.48 FTEs, which are 13.72 FTEs less than the 245.20 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 5.6% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $170,232,433 in FY 2027-28 are $5,334,597 or 3.2% more than FY 2026-27 estimated revenues of $164,897,836.

DEPARTMENT: TIS – TECHNOLOGY

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Department of Technology	$153,419,700	$166,313,253	$168,555,616	$171,688,645	$172,538,383
Funded FTE Count	251.65	259.12	258.31	250.57	245.20

The Department's budget increased by $19,118,683 or 12.5% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 6.45 or 2.6% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $849,738 largely due to salary and benefit increases, as well as increases in overhead and programmatic projects. These increases reflect growth in contracts across software tools, increased circuit costs, and equipment replacement costs. The Department saw a partial offset of these increases through reductions in capital outlays as well as a reduction in services of other departments. These include reductions including elimination of unneeded telephone services.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $1,978,071 largely due to increases in programmatic spending in City Cloud Enhancement, Disaster Recovery for Critical City Applications, and Generative AI projects, offset in part by decreases in capital outlays.

DEPARTMENT: TIS – TECHNOLOGY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $633,168 in FY 2026-27. Of the $633,168 in recommended reductions, $323,344 are ongoing savings and $309,824 are one-time savings. These reductions would still allow an increase of $216,570 or 0.1% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $56,060, for total General Fund savings of $447,884.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $323,344 in FY 2027-28. All of the $323,344 in recommended reductions are ongoing savings. These reductions would still allow an increase of $1,654,727 or 1.0% in the Department's FY 2027-28 budget.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

TIS - Technology

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	DT Communications														
TIS-1	Materials & Supplies-Budget			$38,658	$34,658	$4,000	X				$38,658	$34,658	$4,000	X	
	Reduce Materials & Supplies budget to reflect actual need. The Department has an average of $4,838 of available balance over the last three fiscal years across its Fund 10000 Materials and Supplies budget.								Ongoing savings.						
TIS-2	Prof & Specialized Svcs-Bdgt			$177,647	$27,647	$150,000	X				$177,647	$27,647	$150,000	X	
	Reduce Professional & Specialized Services budget to reflect actual need. The Department has not spent out of this account in the past three fiscal years, and has consistently had over $500,000 available balance each year in the last three fiscal years across all Fund 10000 Non-Personnel Services. With the implementation of TIS-2 and TIS-3, the Department will retain over $320,000 beyond what they have spent historically which will be sufficient to support the identified operational needs of Media Services staff.								Ongoing savings.						
TIS-3	Other Current Expenses - Bdgt			$42,381	$22,381	$20,000	X				$42,381	$22,381	$20,000	X	
	Reduce Other Current Expenses budget to reflect actual need. The Department has spent a total of $7,119 on all Other Current Expenses in the prior three fiscal years, for an average of $2,373 per year. Adjusting the budget to $22,381 will allow the Department to increase their average annual expenditure nearly tenfold, which will be sufficient to support the identified operational needs of Media Services staff.								Ongoing savings.						
	DT JUSTIS														
TIS-4	Dp-Wp Equipment Maint			$209,824	$0	$209,824	X	X			$209,824	$209,824	$0	X	
	Make a one-time reduction in budgeted amount, as carry-forward funds are more than sufficient to fund planned expenditures for FY 2026-27. The Maintenance Services - Equipment account has a current balance of approximately $1.6 million. The Department states it needs approximately $400,00 to fund equipment purchases in FY 2026-27. The carried forward funds are sufficient to fund all planned expenditures and will allow the Department to carry forward $1.2 million into FY 2027-28.								One-time savings.						
	DT Enterprise Applications														
TIS-5	Programmatic Projects-Budget			$430,000	$422,000	$8,000	X				$430,000	$422,000	$8,000	X	
	Reduce budget to reflect need. The Department has stated the estimated costs for the Central City Addressing initiative to be $422,000 annually.								Ongoing savings.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

TIS - Technology

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		DT Administration													
	Training - Budget			$186,841	$160,000	$26,841					$186,841	$160,000	$26,841		
TIS-6		Reduce budget to reflect actual need. The Department reports spending $146,00 in this account in FY 2025-26. The adjusted budget allows them to increase their spending by $14,000, or approximately 10 percent.							Ongoing savings.						
		DT Infrastructure & Operations													
	Rents-Leases-Bldgs&Struct-Bdgt			$801,505	$701,505	$100,000		X							
TIS-7		Make a one-time reduction in budgeted amount to spend down carry-forwards accrued due to historical underspending. The Infrastructure and Operations Division has a current balance of approximately $1.9 million. Across divisions in Authority 17582, the Department's Rent/Lease-Building/Structure (Account Level 4) had a budget of $4 million and expenditures totaling $1.7 million, with a total remaining balance of approximately $2.4 million in FY 2025-26. The Department carried forward approximately $2.9 million into FY 2025-26 and $3.1 million into FY 2024-25.							One-time savings.						
		DT Public Safety													
	Rents & Leases-Equipment-Bdgt			$356,503	$340,000	$16,503					$356,503	$340,000	$16,503		
TIS-8		Reduce budget to reflect actual need. The Department reports spending $328,000 in this account in FY 2025-26. The adjusted budget allows the Department to increase their spending by $12,000, or approximately 4 percent.							Ongoing savings.						
	Prof & Specialized Svcs-Bdgt			$1,998,000	$1,900,000	$98,000					$1,998,000	$1,900,000	$98,000		
TIS-9		Reduce budget to reflect actual need. The Department reports spending $1.7 million in this account in FY 2025-26. The adjusted budget allows the Department to increase their spending by $200,000, or approximately 12 percent.							Ongoing savings.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

TIS - Technology

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$209,824	$182,000	**$391,824**
Non-General Fund	$100,000	$141,344	**$241,344**
Total	**$309,824**	**$323,344**	$633,168

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$182,000	**$182,000**
Non-General Fund	$0	$141,344	**$141,344**
Total	**$0**	**$323,344**	$323,344

GF = General Fund
1T = One Time

TIS - Technology

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000644213	2022	229890	28070	000003004	ConvergeOne, Inc.	10024777	$16,470
0000681792	2022	207917	28100	000003004	ConvergeOne, Inc.	10024777	$400
0000762846	2023	207942	28070	000004654	T-Mobile USA INC	10024777	$1,000
0000801411	2024	207942	28070	000004033	INSIGHT PUBLIC SECTOR INC	10024777	$961
0000801411	2024	207942	28070	000004033	INSIGHT PUBLIC SECTOR INC	10024777	$2,558
0000808477	2024	207933	28070	000002391	BUCKLES-SMITH ELECTRIC CO	10024777	$1,220
0000811994	2024	207933	28070	000001475	MOTOROLA SOLUTIONS INC	10024777	$1,161
0000825283	2024	207937	12500	00000115(	SAN FRANCISCO TOYOTA	10014027	$903
0000828204	2024	207917	28100	000003004	ConvergeOne, Inc.	10024777	$521
0000831567	2024	207930	28070	000002644	A T & T	10024777	$3,405
0000831618	2024	207933	28070	000002483	AZCO SUPPLY INC	10024777	$244
0000831618	2024	207933	28070	000002483	AZCO SUPPLY INC	10024777	$3,550
0000837317	2024	207930	28070	000001059	SSP DATA INC	10024777	$2,392
0000846270	2024	207933	28070	000002632	ACCO ENGINEERED SYSTEMS INC	10024777	$1,110
0000849574	2024	232332	10020	000002437	BETA NINETIES COMPUTER INC	10033388	$1,043
0000849662	2024	207930	28070	000004871	Telx- San Francisco, LLC	10024777	$4,538
0000858705	2024	232332	10020	000001005	T & S TRADING & ENTERPRISE CO	10033388	$1,120
0000865419	2024	207917	28100	000001232	REMOTE SATELLITE SYSTEMS INTL INC	10024777	$2,510
0000865419	2024	207917	28100	000001232	REMOTE SATELLITE SYSTEMS INTL INC	10024777	$1,435
0000865419	2024	207917	28100	000001232	REMOTE SATELLITE SYSTEMS INTL INC	10024777	$500
0000865419	2024	207917	28100	000001232	REMOTE SATELLITE SYSTEMS INTL INC	10024777	$739
0000874657	2024	207933	28070	000004709	Core Power Services	10024777	$2,680
0000874657	2024	207933	28070	000004709	Core Power Services	10024777	$251
0000880292	2024	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	$1,519
0000880731	2024	130677	28070	000005537	ComputerLand of Silicon Valley	10024777	$190
0000884340	2024	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	$230
0000884340	2024	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	$478
0000884981	2024	207935	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	$760
0000889633	2024	207942	28070	000002551	AMERITECH COMPUTER SERVICES INC	10024777	$130
0000893456	2024	207921	28080	000002771	PARTHEX	10024810	$385
0000894732	2024	207933	28070	000002632	ACCO ENGINEERED SYSTEMS INC	10024777	$750
0000896297	2025	207942	28070	000002551	AMERITECH COMPUTER SERVICES INC	10024777	$130
0000897409	2025	232341	28070	000004708	Galindo Installation & Moving Srvcs Inc.	10024777	$50
0000921025	2025	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	$18
0000921025	2025	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	$228
0000921025	2025	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	$96
0000921025	2025	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	$43
0000922466	2025	207935	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	$342
						Total	**$56,060**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $593,636,869 budget for FY 2026-27, as proposed by the Mayor, is $17,281,933 or 2.8% less than the original FY 2025-26 budget of $610,918,802.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 848.90 FTEs, which are 50.90 FTEs less than the 899.80 FTEs in the original FY 2025-26 budget. This represents a 5.7% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $505,563,124 in FY 2026-27 are $30,253,970 or 5.6% less than FY 2025-26 revenues of $535,817,094.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $643,903,438 budget for FY 2027-28, as proposed by the Mayor, is $50,266,569 or 8.5% more than the Mayor's proposed FY 2026-27 budget of $593,636,869.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 829.89 FTEs, which are 19.01 FTEs less than the 848.90 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 2.2% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $535,920,843 in FY 2027-28 are $30,357,719 or 6.0% more than FY 2026-27 estimated revenues of $505,563,124.

DEPARTMENT: ADM – CITY ADMINISTRATOR'S OFFICE

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
City Administrator's Office	$610,631,927	$596,531,211	$616,895,884	$610,918,802	$593,636,869
Funded FTE Count	978.59	974.49	941.58	899.80	848.90

The Department's budget decreased by $16,995,058 or 2.8% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 129.69 or 13.3% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by $17,281,933 largely due to the transfer of the Grants for the Arts program to the Arts Commission and the Permit Center to City Planning; a one-time reduction in Risk Management's insurance expense; and funding of capital projects in City-owned facilities. These decreases are somewhat offset by increases to debt service for the City's capital improvement program and Treasure Island development; professional services at the Treasure Island Development Authority; fuel costs in Central Shops; and postage costs in ReproMail due to the transfer of mailroom services from the Human Services Agency.

The Mayor's proposed FY 2026-27 budget includes the deletion of five positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
ADM City Administrator Prog	1324 Customer Service Agent	5

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $50,266,569 largely due to additional increases in debt service and a new $22.4 million appropriation in Real Estate Projects for 1455 Market Phase 3 tenant improvements and lease costs.

DEPARTMENT: ADM – CITY ADMINISTRATOR'S OFFICE

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $2,239,754 in FY 2026-27. Of the $2,239,754 in recommended reductions, $778,385 are ongoing savings and $1,461,369 are one-time savings. In addition, we recommend using current year existing surplus debt service funds of $1,995,219 for total General Fund savings of $4,053,455.

Our policy recommendations total $366,135 in FY 2026-27, all of which are ongoing non-General Fund savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $1,548,817 in FY 2027-28. Of the $1,548,817 in recommended reductions, $646,817 are ongoing savings and $902,000 are one-time savings. These reductions would still allow an increase of $48,717,752 or 8.2% in the Department's FY 2027-28 budget.

Our policy recommendations total $385,162 in FY 2027-28, all of which are ongoing non-General Fund savings.

ADM - City Administrator's Office

Fiscal Recommendations

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
	ADM City Administrator Prog														
ADM-1	2917 Program Support Analyst	1.00	0.00	$159,766	$0	$159,766	X		1.00	0.00	$167,051	$0	$167,051	X	
	Mandatory Fringe Benefits			$59,464	$0	$59,464	X				$63,694	$0	$63,694	X	
	1324 Customer Service Agent	5.00	0.00	$562,395	$0	$562,395	X		5.00	0.00	$588,040	$0	$588,040	X	
	Mandatory Fringe Benefits			$241,080	$0	$241,080	X				$258,750	$0	$258,750	X	
	Attrition Savings			($1,335,360)	($613,199)	($722,161)	X				($1,335,363)	($580,272)	($755,091)	X	
	Mandatory Fringe Benefits			($547,489)	($246,945)	($300,544)	X				($572,485)	($250,041)	($322,444)	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Given the changing nature of customer support from call centers to online portals, the 311 Call Center has been seeing shifting workload over the last several years, resulting in high vacancy rates and layoffs. The proposed budget should be adjusted to reflect a permanent reduction in staffing requirements.							Ongoing savings						
ADM-2	1446 Secretary II	1.00	0.00	$103,689	$0	$103,689	X		1.00	0.00	$108,417	$0	$108,417	X	
	Mandatory Fringe Benefits			$46,128	$0	$46,128	X				$49,542	$0	$49,542	X	
	Attrition Savings			$0	$0	$0	X				($2,621,359)	($2,512,942)	($108,417)	X	
	Mandatory Fringe Benefits			$0	$0	$0	X				($1,123,729)	($1,074,187)	($49,542)	X	
		Total Savings			*$149,817*				*Total Savings*			*$0*			
		Delete 1.00 FTE 1446 Secretary II in the Office of Civic Engagement and Immigrant Affairs (OCEIA) that has been vacant since December 2025. This division within OCEIA has seen the elimination of the Community Ambassador program while maintaining the same level of administrative support. In addition to this Secretary II position, the 7.0 FTE division has 1.0 FTE 1844 Senior Management Assistant and 1.0 FTE 1842 Management Assistant positions reporting to a 0923 Manager II position. The Secretary classification series has seen a decline in position count Citywide over the last several decades as administrative requirements have changed. Due to low attrition savings requirements within OCEIA in FY 2026-27, no adjustment to attrition savings is required.							Due to the increase in attrition savings requirements in FY 2027-28, elimination of the 1.00 FTE Secretary II in the Office of Civic Engagement and Immigrant Affairs (OCEIA) requires an adjustment to attrition savings in FY 2027-28.						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ADM - City Administrator's Office

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ADM-3	Prof & Specialized Svcs			$2,130,000	$1,558,000	$572,000	X	X			$2,460,000	$1,558,000	$902,000	X	X
	Reduce budgeted increase for the Digital Services Unified Data Platform to the Department-requested level for expanded scope in FY 2026-27. This would still allow for a $573,000 increase in funding for the project. Additionally, this project has an available balance as of May 31, 2026 of $472,131, nearly half of its original appropriation, and will likely carryforward much of it into FY 2026-27.								Ongoing savings						
ADM-4	1043 IS Engineer - Senior	1.00	0.00	$202,968	$0	$202,968			1.00	0.00	$212,223	$0	$212,223		
	Mandatory Fringe Benefits			$68,713	$0	$68,713					$73,573	$0	$73,573		
		Total Savings		*$271,681*					*Total Savings*		*$285,796*				
	Deny new 1.0 FTE 1043 IS Engineer - Senior created through an upward substitution of an off-budget 1822 Administrative Analyst position assigned to the limited term Government Accountability Project. These positions were never intended to be subsumed into departmental budgets. Because workorder recoveries are less than appropriations for Digital Services, this recommendation would result in General Fund savings. Because this position is funded through an allocated cost workorder, savings would be allocated across City departments in future years of which 69% or $187,460 would be General Fund.														
ADM-5	Debt Service			$5,336,213	$4,446,844	$889,369	X	X							
	Revise debt service to account for the latest projections and a December issuance.														
ADM-6	**ADM Administration**														
	1824 Principal Administrative Analyst	1.00	0.00	$179,956	$0	$179,956			1.00	0.00	$188,162	$0	$188,162		
	Mandatory Fringe Benefits			$64,205	$0	$64,205					$68,711	$0	$68,711		
		Total Savings		*$244,161*					*Total Savings*		*$256,873*				
	Delete a 1.00 FTE 1824 Principal Administrative Analyst position which has been vacant since January 2026. Overall, the Department maintains 88.00 FTE in the 1820 classification series, of which approximately 13.00 FTE are vacant, including 7.00 FTE 1824 Principal Administrative Analysts. Because this position is in a workorder fund, savings would be allocated across City departments in future years of which 71% or $173,354 would be General Fund.								Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ADM - City Administrator's Office

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	ADM Internal Services														
ADM-7	0923 Manager II	1.00	0.00	$0	$0	$0			1.00	0.00	$0	$0	$0		
	Mandatory Fringe Benefits			$0	$0	$0					$0	$0	$0		
		Total Savings			*$0*				*Total Savings*			*$0*			
		Delete a vacant 1.00 FTE 0923 Manager II position in the Real Estate Division Property Management. This position has been vacant since August 2024. Overall, Property Management has 12.00 FTE in the Manager classification and 37.00 FTE in non-Manager classifications for a ratio of 3:1. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). While this position is unfunded, upon hire it would be funded as an allocated cost of $267,761 annually in the Real Estate special revenue fund and would be passed on to departments and agencies, of which 75.6% or $204,837 would be General Fund.							Ongoing savings						
ADM-8	5502 Project Manager I	1.00	0.00	$199,849	$0	$199,849			1.00	0.00	$208,962	$0	$208,962		
	Mandatory Fringe Benefits			$68,182	$0	$68,182					$73,009	$0	$73,009		
	1840 Junior Management Assistant	0.00	1.00	$0	$108,123	($108,123)			0.00	1.00	$0	$113,053	($113,053)		
	Mandatory Fringe Benefits			$0	$47,182	($47,182)					$0	$50,655	($50,655)		
		Total Savings			*$112,726*				*Total Savings*			*$118,263*			
		Deny proposed upward substitution of 1.00 FTE 1840 Junior Management Assistant to 1.00 FTE 5502 Project Manager I due to inadequate justification. This upward substitution is establishing a new position and a new function within the Real Estate Division's Property Management function. The Department reports that this is not a new role, but a realignment of existing resources and that attrition savings was adjusted to make this upward substitution cost neutral. However, Property Management has 12.00 FTE in the Manager classification and 37.00 FTE in non-Manager classifications for a ratio of 3:1. Further, the Real Estate Division overall with 280.79 FTE in the FY 2026-27 proposed budget has an attrition savings requirement of approximately 15.00 FTE, but has a current vacancy in 19 positions (excluding positions eliminated in the proposed budget). This position is within the Department's Real Estate special fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of ADM services to receiving departments and agencies of which 75.6% or $86,235 would be General Fund.							Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ADM - City Administrator's Office

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		ADM Convention Facilities Mgmt													
	OTI Fr 1G-General Fund			$28,309,131	$20,809,131	$7,500,000	X	X							
	Beg Fund Balance - Budget Only			$7,710,574	$15,210,574	($7,500,000)	X	X							
ADM-9		The Department's revised projections for the Convention Facilities Management Fund for the current year anticipates a draw down of fund balance of $6.7 million rather than the $14.3 million budgeted. Therefore, the surplus can be used to reduce the General Fund subsidy in FY 2026-27 by $7.5 million. The General Fund savings will be realized by General City Responsibility (GEN) and a commensurate recommendation has been made in the GEN report.							One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$1,461,369	$596,867	**$2,058,236**
Non-General Fund	$0	$181,518	**$181,518**
Total	**$1,461,369**	**$778,385**	**$2,239,754**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$902,000	$460,311	**$1,362,311**
Non-General Fund	$0	$186,506	**$186,506**
Total	**$902,000**	**$646,817**	**$1,548,817**

GF = General Fund
1T = One Time

ADM - City Administrator's Office

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Policy Recommendations

	ADM City Administrator Prog														
	0942 Manager VII	1.00	0.00	$277,944	$0	$277,944			1.00	0.00	$290,618	$0	$290,618		
	Mandatory Fringe Benefits			$88,191	$0	$88,191					$94,544	$0	$94,544		
		Total Savings			*$366,135*				*Total Savings*			*$385,162*			
ADM-10	Consider deleting vacant 1.00 FTE 0942 Manager VII position in the Treasure Island Development Authority special revenue fund. This position has been vacant since February 2025. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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 BLA considers the authorization and funding of this position to be a policy matter for the Board of Supervisors.								Ongoing savings						
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706	X		1.00	0.00	$252,727	$0	$252,727	X	
	Mandatory Fringe Benefits			$82,157	$0	$82,157	X				$88,126	$0	$88,126	X	
	Attrition Savings			($241,706)	$0	($241,706)	X				($252,727)	$0	($252,727)	X	
	Mandatory Fringe Benefits			($82,157)	$0	($82,157)	X				($88,126)	$0	($88,126)	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
ADM-11	Consider deleting vacant 1.00 FTE 0933 Manager V position in the 311 Call Center that manages the integration of 311 service delivery across the City. This position has been vacant since May 2026. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). However, due to high attrition savings required in this program, there would be no savings should it be deleted. The BLA considers the authorization and funding of this position to be a policy matter for the Board of Supervisors.								Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ADM - City Administrator's Office

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$366,135	**$366,135**
Total	**$0**	**$366,135**	**$366,135**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$385,162	**$385,162**
Total	**$0**	**385,162**	**$385,162**

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

Current Year Savings

ADM - City Administrator's Office

Rec #	Account Title	FY 2025-26 Amount From	To	Savings	GF	1T
CY ADM-1		ADM City Administrator Program				
	Debt Service	$1,995,219	$0	$1,995,219	X	X
		Use existing surplus of $1,995,219 in carry forward funds from the ADM budget that will be carried forward from FY 2025-26 to FY 2026-27.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$1,995,219	$0	**$1,995,219**
Non-General Fund	$0	$0	**$0**
Total	**$1,995,219**	**$0**	**$1,995,219**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $164,090,476 budget for FY 2026-27, as proposed by the Mayor, is $6,138,223 or 3.9% more than the original FY 2025-26 budget of $ 157,952,253.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 188.59 FTEs, which are 0.42 FTEs more than the 188.17 FTEs in the original FY 2025-26 budget. This represents a 0.2% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $140,101,052 in FY 2026-27 are $1,066,957 or 0.8% less than FY 2025-26 revenues of $141,168,009.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $161,947,683 budget for FY 2027-28, as proposed by the Mayor, is $2,142,793 or 1.3% less than the Mayor's proposed FY 2026-27 budget of $164,090,476.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 177.23 FTEs, which are 11.36 FTEs less than the 188.59 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 6.0% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $143,712,791 in FY 2027-28 are $3,611,739 or 2.6% more than FY 2026-27 estimated revenues of $140,101,052.

DEPARTMENT: HRD – HUMAN RESOURCES

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Human Resources	$142,684,526	$150,759,857	$156,672,431	$157,952,253	$164,090,476
Funded FTE Count	193.18	205.47	200.86	188.17	188.59

The Department's budget increased by $21,405,950 or 15.0% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 4.59 or 2.4% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $6,138,223 in part due to cost of living adjustments to salary and fringe benefits, new contracts to support hiring modernization, and increased spending on labor relations. In anticipation of upcoming negotiations with City labor unions, the Department's budget is temporarily increasing to reflect a one-time increase to the work order with the City Attorney and professional support for negotiating MOUs.

The Mayor's proposed FY 2026-27 budget includes the deletion of 2 positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
HRD EEO & Leave	1822 Administrative Analyst	1
HRD Workforce Development	1244 Sr. Human Resource Analyst	1

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $2,142,793 largely due to the discontinuation of one-time increases to labor relations expenditures in FY 2026-27 and attrition savings. Expenditure reductions are to be partially offset by increases to worker's compensation administration and insurance.

DEPARTMENT: HRD – HUMAN RESOURCES

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $254,225 in FY 2026-27. Of the $254,255 in recommended reductions, $99,253 are ongoing savings and $154,972 are one-time savings. These reductions would still allow an increase of $5,883,998 or 3.7% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $53,279 for total General Fund savings of $307,504.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $100,805 in FY 2027-28. All of the $100,805 in recommended reductions are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

HRD - Human Resources

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
HRD-1	**HRD Employee Relations**														
	Programmatic Projects-Bdgt			$264,600	$189,600	$75,000	X	X					$0		
	Reduce programmatic projects budget in Labor Relations by $75,000 to reflect projected spending.								One-time savings						
HRD-2	**HRD Workforce Development**														
	Materials & Supplies - Bdgt			$75,000	$25,000	$50,000	X	X					$0		
	Reduce budgeted amount for Materials & Supplies from $75,000 to $50,000 on a one-time basis in FY 2026-27. The authority is underspent in the current year and will carry forward sufficient funds from the current year for Career Center operations.								One-time savings						
HRD-3	Training Costs Paid to Vendors			$29,972	$0	$29,972	X	X					$0		
	Eliminate the FY 2026-27 appropriation to the tuition reimbursement continuing authority due to significant underspending over several years.								One-time savings						
HRD-4	**HRD Equal Employment Opportunity**														
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802	X		1.00	0.00	$218,323	$0	$218,323	X	
	Mandatory Fringe Benefits			$76,696		$76,696	X				$82,314	$0	$82,314	X	
	1246 Principal HR Analyst	0.00	1.00	$0	$194,553	($194,553)	X		0.00	1.00		$203,425	($203,425)	X	
	Mandatory Fringe Benefits			$0	$66,692	($66,692)	X					$71,407	($71,407)	X	
	Total Savings				*$24,253*						*Total Savings*		*$25,805*		
	Substitute 1.00 FTE 0931 Manager III to 1.00 FTE Principal Human Resources Analyst. The position was vacated in January 2026 and was posted to the City's public job postings in May 2026 as a CAT-18 1246 Principal Human Resources Analyst.								Ongoing savings						
HRD-5	**HRD Employment Services**														
	Software Licensing Fees			$613,780	$538,780	$75,000	X				$613,780	$538,780	$75,000	X	
	Reduce budget for Software Licensing Fees by $75,000. The Department has not procured a contract for online examination services to replace services provided by their existing contracted vendor, for which the Department has appropriated funds for through FY 2027-28.								Ongoing savings						

Fiscal Recommendations

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$154,972	$99,253	**$254,225**
Non-General Fund	$0	$0	**$0**
Total	**$154,972**	**$99,253**	**$254,225**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$100,805	**$100,805**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$100,805**	**$100,805**

GF = General Fund
1T = One Time

HRD - Human Resources

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000633246	2022	232025	10000	00000128(	PROLOGIS, L.P.	10026742	$1,936
0000798155	2024	232025	10000	000001855	Industrial/Organizational Solutions, Inc	10026742	$18,800
0000798155	2024	232025	10000	000001855	Industrial/Organizational Solutions, Inc	10026742	$7,946
0000810947	2024	232025	10000	000002054	ERGOMETRICS & APPLIED PERSONNEL RSRC	10026742	$1,668
0000810947	2024	232025	10000	000002054	ERGOMETRICS & APPLIED PERSONNEL RSRC	10026742	$7,311
0000840864	2024	232022	10000	000002253	COMCAST OF CA/COLORADO/WASHINGTON	10026742	$105
0000869903	2024	232025	10000	000002054	ERGOMETRICS & APPLIED PERSONNEL RSRC	10041166	$2,000
0000869903	2024	232025	10000	000002054	ERGOMETRICS & APPLIED PERSONNEL RSRC	10041166	$5,000
0000921406	2025	232025	10060	00000224(	CONCENTRA MEDICAL CENTERS	10041067	$2,182
0000921406	2025	232025	10060	00000224(	CONCENTRA MEDICAL CENTERS	10041067	$1,172
0000921408	2025	232025	10060	00000224(	CONCENTRA MEDICAL CENTERS	10041067	$1,470
0000921408	2025	232025	10060	00000224(	CONCENTRA MEDICAL CENTERS	10041067	$2,379
0000921408	2025	232025	10060	00000224(	CONCENTRA MEDICAL CENTERS	10041067	$1,760
						Total	**$53,729**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $23,020,557 budget for FY 2026-27, as proposed by the Mayor, is $346,763 or 1.5 % more than the original FY 2025-26 budget of $22,673,794.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 50.39 FTEs, which are 1.97 FTEs less than the 52.36 FTEs in the original FY 2025-26 budget. This represents a 3.8% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $923,191 in FY 2026-27 are $413,443 or 81.1% more than FY 2025-26 revenues of $509,748.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $23,565,991 budget for FY 2027-28, as proposed by the Mayor, is $545,434 or 2.4% more than the Mayor's proposed FY 2026-27 budget of $23,020,557.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 50.45 FTEs, which are 0.06 FTEs more than the 50.39 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.12% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $379,148 in FY 2027-28 are $544,043 or 58.9% less than FY 2026-27 estimated revenues of $923,191.

DEPARTMENT: REG – ELECTIONS

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Elections	$23,306,278	$22,942,949	$25,672,135	$22,673,794	$23,020,557
Funded FTE Count	58.42	55.11	57.53	52.36	50.39

The Department's budget decreased by $285,721 or 1.2% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 8.03 or 13.7% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $346,763 largely due to increases in salary and benefit cost of living adjustments and non-personnel services, partially offset by decreases in materials and supplies. The budget increases mostly because the Department needs more funding for staff and for the services required to run the November 2026 General Election.

The Mayor's proposed FY 2026-27 budget includes the deletion of 2 positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
REG Elections Services	1410 Chief Clerk	1
REG Elections Services	1842 Management Assistant	1

FY 2027-28

In FY 2027–28, the Mayor's proposed budget increases by $545,434 largely due to cost of living increases to staffing costs and the additional operational needs associated with preparing for the March 2028 Presidential Primary Election.

DEPARTMENT: REG – ELECTIONS

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $529,365 in FY 2026-27. Of the $529,365 in recommended reductions, $251,712 are ongoing savings and $277,653 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $331,008, for total General Fund savings of $860,373.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $265,144 in FY 2027-28. All of the $265,144 in recommended reductions are ongoing savings. These reductions would still allow an increase of $280,290 or 1.2% in the Department's FY 2027-28 budget.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

REG - Elections

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	Elections Services														
	Printing			$889,633	$689,633	$200,000	X	X					$0		
REG-1	Reduce budgeted amount for Printing in Non-Personnel Services. The Department has consistently underspent on Non-Personnel Services in this program with approximately $2.5 million and $4.7 million carried forward from the previous two years.								One-time savings.						
	Attrition Savings			($362,601)	($416,663)	$54,062	X	X	1.00	0.50	($362,601)	($362,601)	$0	X	
	Mandatory Fringe Benefits			($148,671)	($172,262)	$23,591	X	X			($148,671)	($148,671)	$0	X	
REG-2		*Total Savings*			*$77,653*				*Total Savings*			*$0*			
	Increase Attrition Savings due to expected hiring timelines for the 1.0 vacant FTE 1840 Junior Management Assistant position. This 0.5 FTE adjustment would still allow the Department to fill the position by January 2027.								One-time savings.						
	0951 Deputy Director I	1.00	0.00	$180,332	$0	$180,332	X		1.00	0.00	$188,554	$0	$188,554	X	
	Mandatory Fringe Benefits			$71,380	$0	$71,380	X				$76,590	$0	$76,590	X	
REG-3		*Total Savings*			*$251,712*				*Total Savings*			*$265,144*			
	Delete 1.00 FTE 0951 Deputy Director I position. This position has been vacant for 13 years. The Department indicated during the June 2025 budget process that the position would be filled by March 2026.								Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$277,653	$251,712	**$529,365**
Non-General Fund	$0	$0	**$0**
Total	**$277,653**	**$251,712**	**$529,365**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$265,144	**$265,144**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$265,144**	**$265,144**

GF = General Fund
1T = One Time

REG - Elections

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
797441	2024	232302	10000	12182	RICOH USA INC	10026787	$50,807
797441	2024	232302	10000	12182	RICOH USA INC	10026787	$49,195
797441	2024	232302	10000	12182	RICOH USA INC	10026787	$17,150
818375	2024	232302	10000	3151	PAGANINI ELECTRIC CORP	10026787	$2,385
857179	2024	232302	10000	18466	IMPARK	10026787	$14,990
863258	2024	232302	10000	13846	OPEX CORP	10026787	$910
913690	2025	232302	10000	18466	IMPARK	10026787	$9,112
920691	2025	232302	10000	29563	Most Likely To, Inc	10026787	$167,323
924741	2025	232302	10000	24955	AT&T MOBILITY	10026787	$65
924741	2025	232302	10000	24955	AT&T MOBILITY	10026787	$50
924741	2025	232302	10000	24955	AT&T MOBILITY	10026787	$752
924741	2025	232302	10000	24955	AT&T MOBILITY	10026787	$6,796
934943	2025	232302	10000	24872	AUTUMN PRESS INC	10026787	$1,555
938416	2025	232302	10000	21899	DAILY JOURNAL CORPORATION	10026787	$2,252
940446	2025	232302	10000	15084	MICROBIZ SECURITY CO INC	10026787	$2,725
940446	2025	232302	10000	15084	MICROBIZ SECURITY CO INC	10026787	$4,940
						Total	**$331,008**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $9,304,180 budget for FY 2026-27, as proposed by the Mayor, is $2,721,812 or 41.4% more than the original FY 2025-26 budget of $6,582,368.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 is 23.10 FTEs, which is 3.67 FTEs less than the 26.77 FTEs in the original FY 2025-26 budget. This represents a 13.7% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $157,200 in FY 2026-27 are the same as the FY 2025-26 Department revenues.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $9,415,650 budget for FY 2027-28, as proposed by the Mayor, is $111,470 or 1.2% more than the Mayor's proposed FY 2026-27 budget of $9,304,180.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 22.98 FTEs, which are 0.12 FTEs less than the 23.10 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.5% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $157,200 in FY 2027-28 are the same as the FY 2026-27 estimated Department revenues.

DEPARTMENT: ETH – ETHICS COMMISSION

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Ethics Commission	$7,586,853	$7,537,872	$14,285,132	$6,582,368	$9,304,180
Funded FTE Count	31.43	30.56	27.61	26.77	23.10

The Department's budget increased by $1,717,327 or 22.6% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 8.33 or 26.5% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $2,721,812 largely due to a $2.9 million increase in programmatic project funding for the Election Campaign Fund. This fund is used to administer a limited public campaign financing program for mayoral and supervisorial candidates and has increased due to scheduled elections for five Board of Supervisors districts in November 2026. This is partially offset by a reduction in salary and fringe benefits in the Department totaling approximately $350,000, including the deletion of 1.0 FTE 1222 Senior Payroll and Personnel Clerk, the deletion of 1.0 FTE 1823 Senior Administrative Analyst, and an increase in Attrition Savings by 1.61 FTEs.

The Mayor's proposed FY 2026-27 budget includes the deletion of one position as a layoff. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
ETH Operations	1222 Senior Payroll and Personnel Clerk	1

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $111,470 largely due to growth in salary and fringe benefits. There is a negligible decrease of 0.12 to funded FTE positions for FY 2027-28, which slightly offsets the cost of living adjustments.

The Mayor's proposed FY 2027-28 budget doesn't include the deletion of any positions as layoffs.

DEPARTMENT: ETH – ETHICS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $348,647 in FY 2026-27. Of the $348,647 in recommended reductions, $99,015 are ongoing savings and $249,632 are one-time savings. These reductions would still allow an increase of $2,373,165 or 36.1% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $5,073, all of which are General Fund savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $619,631 in FY 2027-28. Of the $619,631 in recommended reductions, $99,344 are ongoing savings and $520,287 are one-time savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

ETH - Ethics Commission

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	Public Financing of Elections														
	Programmatic Projects-Budget			$2,974,897	$2,815,000	$159,897	X	X			$2,730,000	$2,300,000	$430,000	X	X
ETH-1		Reduce budget for Public Financing of Elections fund to match the number of candidates who have filed for the November 2026 election, taking into account the historical average of amount received per eligible candidate. Using historical averages also provides a buffer for any special elections later in FY 2026-27, as District 2 and District 4 just had special elections in June 2026 which will likely result in lower than average outlays of public financing for these districts during the November 2026 elections.							Reduce budget for Public Financing of Elections fund to the minimum required by law (C&GCC § 1.138(b)) given that there are no scheduled Supervisorial or Mayoral elections in FY 2027-28. The statutory minimum allocation is $2.75 per resident which equates to approximately $2.3 million, assuming 830k residents.						
	Ethics Commission														
	Subscriptions			$18,883	$6,000	$12,883	X				$18,883	$6,000	$12,883	X	
ETH-2		Reduce budget for Subscriptions to reflect historical spending and to account for the fact that the most expensive subscriptions services, such as LexusNexus, are expended through the well-funded Software Licensing Fees fund.							Ongoing savings.						
	TEMPM Temporary - Miscellaneous	0.56	0.00	$79,275	$0	$79,275	X		0.56	0.00	$79,578	$0	$79,578	X	
	Mandatory Fringe Benefits			$6,857	$0	$6,857	X				$6,883	$0.00	$6,883	X	
ETH-3		*Total Savings* *$86,132*							*Total Savings* *$86,461*						
		Delete Temp position (0.56 FTE) as the Department has not used any temps for the last several years as has no plans to use temps going forward.							Ongoing savings.						
	STEPM Step Adjustments, Miscellaneous			$71,679	$0	$71,679	X	X			$71,679	$0	$71,679	X	X
	Mandatory Fringe Benefits			$18,056	$0	$18,056	X	X			$18,608	$0.00	$18,608	X	X
ETH-4		*Total Savings* *$89,735*							*Total Savings* *$90,287*						
		Reduce budgeted Step Adjustments to zero as while many employees are at the top of their step, this adjustment should not be positive.							Reduce budgeted Step Adjustments to zero as while many employees are at the top of their step, this adjustment should not be positive.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$249,632	$99,015	**$348,647**
Non-General Fund	$0	$0	**$0**
Total	**$249,632**	**$99,015**	**$348,647**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$520,287	$99,344	**$619,631**
Non-General Fund	$0	$0	**$0**
Total	**$520,287**	**$99,344**	**$619,631**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $55,464,328 budget for FY 2026-27, as proposed by the Mayor, is $2,592,368 or 4.9% more than the original FY 2025-26 budget of $52,871,960.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 178.28 FTEs, which are 1.32 FTEs more than the 176.96 FTEs in the original FY 2025-26 budget. This represents a 0.7% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $18,407,543 in FY 2026-27 are $3,457,602 or 15.8% less than FY 2025-26 revenues of $21,865,145.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $53,157,283 budget for FY 2027-28, as proposed by the Mayor, is $2,307,045 or 4.2% less than the Mayor's proposed FY 2026-27 budget of $55,464,328.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 173.42 FTEs, which are 4.86 FTEs less than the 178.28 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 2.7% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $18,658,421 in FY 2027-28 are $250,878 or 1.4% more than FY 2026-27 estimated revenues of $18,407,543.

DEPARTMENT: JUV – JUVENILE PROBATION

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Juvenile Probation Department	$52,535,026	$48,967,777	$46,628,943	$52,871,960	$55,464,328
Funded FTE Count	173.54	173.67	174.89	176.96	178.28

The Department's budget increased by $2,929,302 or 5.6% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 4.74 or 2.7% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $2,592,368 largely due to increases in capital and city grant funding.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $2,307,045 largely due to decreases in one-time capital funding.

The Mayor's proposed FY 2027-28 budget does not include the deletion of positions as layoffs.

DEPARTMENT: JUV – JUVENILE PROBATION

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $75,000 in FY 2026-27. All of the $75,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of $55,389,328 or 4.8% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommend closing out prior year unexpended encumbrances of $2,300, for total General Fund savings of $77,300.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $75,000 in FY 2027-28. All of the $75,000 in recommended reductions are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

JUV - Juvenile Probation

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

	JUV Probation Services														
JUV-1	Prof & Specialized Svcs-Bdgt			$216,000	$161,000	$55,000	x				$216,000	$161,000	$55,000	x	
	Reduce Prof & Specialized Svcs-Bdgt by $55,000 on an ongoing basis under JUV Probation Services General Fund Annual Account. The Prof & Specialized Svcs-Bdgt line had an available balance of $134,737 in FY 2024-25 and has $241,000 in FY 2025-26 with one month remaining. Overall, Non-Personnel Services has an available balance of $77,031 in the General Fund Annual Account in the current fiscal year with one month remaining. While the Mayor proposes to significantly increase spending in this category by $911,300 under JUV Probation Services General Fund Annual Account to address the loss of state grant funds, this reduction will still allow sufficient funding.								Ongoing savings.					
JUV-2	Other Current Expenses			$47,000	$27,000	$20,000	x				$47,000	$27,000	$20,000	x	
	Reduce Other Current Expenses by $20,000 on an ongoing basis under JUV Probation Services General Fund Annual Account. The Other Current Expenses line has had an available balance exceeding $40,000 in the current and prior two fiscal years. Overall, Non-Personnel Services has an available balance of $77,031 in the General Fund Annual Account in the current fiscal year with one month remaining.								Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$75,000	**$75,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$75,000**	**$75,000**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$75,000	**$75,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$75,000**	**$75,000**

GF = General Fund
1T = One Time

JUV - Juvenile Probation

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000800118	2024	232035	10010	000002564	AMERICAN ALARM CO INC	10016881	$2,300
						Total	**$2,300**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $486,183,940 budget for FY 2026-27, as proposed by the Mayor, is $57,670,561 or 13.5% more than the original FY 2025-26 budget of $428,513,379.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 1,061.93 FTEs, which are 25.09 FTEs less than the 1,087.02 FTEs in the original FY 2025-26 budget. This represents a 2.3% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $334,699,962 in FY 2026-27 are $16,318,919 or 5.1% more than FY 2025-26 revenues of $318,381,043.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $503,962,891 budget for FY 2027-28, as proposed by the Mayor, is $17,778,951 or 3.7% more than the Mayor's proposed FY 2026-27 budget of $486,183,940.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 1,038.92 FTEs, which are 23.01 FTEs less than the 1,061.93 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 2.2% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $325,215,753 in FY 2027-28 are $9,484,209 or 2.9% less than FY 2026-27 estimated revenues of $334,699,962.

DEPARTMENT: DPW – PUBLIC WORKS

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Public Works	$285,252,462	$453,229,178	$452,952,912	$428,513,379	$486,183,940
Funded FTE Count	545.97	1,164.52	1,151.19	1,087.02	1,061.93

The Department's budget increased by $200,931,478 or 70.4% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 515.96 or 94.5% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27. The Department reports that in FY 2022-23, the adopted budget and FTE count were significantly decreased from the prior year in order to establish a new Sanitation and Streets (SAS) Department pursuant to November 2020 passage of Proposition B. However, that Charter amendment was rescinded by voters in November 2022 and the FTE count and appropriations that had previously been shifted were restored by FY 2023-24. When consolidating DPW and SAS departments for FY 2022-23, the combined budget increased by $35,232,139 or 7.8% and the FTE count decreased by 65.83 or 5.8% from the FY 2022-23 adopted budget to the FY 2026-27 proposed budget.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $57,670,561 largely due to increased funding for capital projects, a major component of which is assigned to street resurfacing, and inflationary salaries and benefits increases. Additionally, a $9.1 million increase in allocated costs entered in error will be removed through a technical adjustment.

The Mayor's proposed FY 2026-27 budget includes the deletion of ten positions resulting in nine layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
DPW Project Delivery	5304 Materials Testing Aide	5
DPW Project Delivery	5305 Materials Testing Technician	4

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $17,778,951 largely due to inflationary salaries and benefits increases and $18.2 million increase in fund balance in the Department's overhead special revenue funds. Additionally, a $16.2 million increase in allocated costs entered in error will be removed through a technical adjustment. The increases are offset by decreases in capital projects funding and professional services in the street tree maintenance special revenue fund.

DEPARTMENT: DPW – PUBLIC WORKS

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $4,262,629 in FY 2026-27. Of the $4,262,629 in recommended reductions, $1,075,598 are ongoing savings and $3,187,031 are one-time savings. These reductions would still allow an increase of $53,407,932 or 12.5% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $47,865 and using current year existing surplus debt service funds of $2,453,075 for total General Fund savings of $5,687,971.

Our policy recommendations total $1,224,431 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $4,131,293 in FY 2027-28. Of the $4,131,293 in recommended reductions, $1,131,293 are ongoing savings and $3,000,000 are one-time savings. These reductions would still allow an increase of $13,647,658 or 2.8% in the Department's FY 2027-28 budget.

Our policy recommendations total $1,288,882 in FY 2026-27, all of which are ongoing.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPW - Public Works

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Fiscal Recommendations															
	DPW Administration														
	0942 Manager VII	1.00	0.00	$277,944	$0	$277,944			1.00	0.00	$290,618	$0	$290,618		
	Mandatory Fringe Benefits			$88,191	$0	$88,191					$94,544	$0	$94,544		
		Total Savings			*$366,135*				*Total Savings*			*$385,162*			
DPW-1	Delete a vacant 1.00 FTE 0942 Manager VII position in the Finance and Administration Division that has been vacant since May 2022 and could not be identified on the Department's organization chart for the Finance and Administration Division. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.								Ongoing savings						
	1070 IS Project Director	1.00	0.00	$218,264	$0	$218,264			1.00	0.00	$228,216	$0	$228,216		
	Mandatory Fringe Benefits			$71,323	$0	$71,323					$76,349	$0	$76,349		
		Total Savings			*$289,587*				*Total Savings*			*$304,565*			
DPW-2	Delete a vacant 1.00 FTE 1070 IS Project Director position in the Finance and Administration Division that has been vacant since December 2024. Overall, the Department maintains 6.00 FTE 1070 IS Project Director positions, of which two are vacant. This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.								Ongoing savings						
	DPW Operations														
	Equipment Purchase			$559,788	$333,496	$226,292	X	X							
	Equipment Purchase			$373,192	$333,496	$39,696	X	X							
	Equipment Purchase			$373,192	$333,496	$39,696	X	X							
	Equipment Purchase			$373,192	$333,496	$39,696	X	X							
	Equipment Purchase			$373,192	$333,496	$39,696	X	X							
DPW-3		*Total Savings*			*$385,076*				*Total Savings*			*$0*			
	Reduce budget for the purchase of 10 replacement pickup trucks for Street Environmental Services based on recent vendor quote dated May 15, 2026. Additionally, while the FY 2026-27 proposed budget included funding for 11 pickup trucks, the Department provided support and indicated an intention to only procure 10 vehicles.								One-time savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPW - Public Works

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DPW-4	Programmatic Projects			$2,000,000	$1,300,000	$700,000	X	X							
		Reduce budgeted amount for the graffiti abatement pilot project the General Fund. The Department has underspent these project funds and, as of May 31, 2026, had an unexpended, unencumbered balance of $2.5 million. The Department reports that it is spending approximately $1.3 million annually but expects to increase expenditures due the hiring of an existing 0932 Manager IV position. To the extent that expenditures are increased, the Department can draw upon carryforward funds to support future increases in costs.							One-time savings						
DPW-5	Attrition Savings			($3,450,795)	($3,523,109)	$72,314	X	X							
	Mandatory Fringe Benefits			($1,414,424)	($1,444,065)	$29,641	X	X							
		Total Savings		*$101,955*					*Total Savings*						
		Increase attrition savings for a vacant 1.00 FTE 1314 Public Relations Officer position that is not anticipated to be filled until January 2027.							One-time savings						
DPW-6	7514 General Laborer	1.00	0.00	$97,290	$0	$97,290	X		1.00	0.00	$101,727	$0	$101,727	X	
	Mandatory Fringe Benefits			$45,042	$0	$45,042	X				$48,403	$0	$48,403	X	
	7514 General Laborer	1.00	0.00	$97,290	$0	$97,290	X		1.00	0.00	$101,727	$0	$101,727	X	
	Mandatory Fringe Benefits			$45,042	$0	$45,042	X				$48,403	$0	$48,403	X	
	Attrition Savings			($3,450,795)	($3,256,215)	($194,580)	X				($3,450,813)	($3,247,359)	($203,454)	X	
	Mandatory Fringe Benefits			($1,414,424)	($1,324,340)	($90,084)	X				($1,478,987)	($1,382,181)	($96,806)	X	
		Total Savings		*$0*					*Total Savings*		*$0*				
		Delete 2.00 FTE 7514 General Laborer positions in the Street Environmental Services Division that have been vacant since March 2019 and February 2023. The Department maintains 168.50 FTE 7514 General Laborer positions in the General Fund of which there are currently 44 vacancies, a vacancy rate of 26%. Departmentwide, there are 239.50 FTE 7514 General Laborer positions of which 69.10 FTE are vacant, a vacancy rate of 29%. However, due to high attrition savings requirements, an offsetting adjustment is required in order to not impact service delivery.							Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPW - Public Works

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DPW-7	7215 General Laborer Supervisor I	1.00	0.00	$109,791	$0	$109,791	X		1.00	0.00	$114,797	$0	$114,797	X	
	Mandatory Fringe Benefits			$48,009	$0	$48,009	X				$51,545	$0	$51,545	X	
	Attrition Savings			($3,450,795)	($3,341,004)	($109,791)	X				($3,450,813)	($3,336,016)	($114,797)	X	
	Mandatory Fringe Benefits			($1,414,424)	($1,366,415)	($48,009)	X				($1,478,987)	($1,427,442)	($51,545)	X	
		Total Savings			*$0*				*Total Savings*			*$0*			
		Delete 1.00 FTE 7215 General Laborer Supervisor I position in the Street Environmental Services Division that has been vacant since April 2025. The Department maintains 33.00 FTE 7215 General Laborer Supervisor I positions in the General Fund of which there are currently six vacancies, a vacancy rate of 18%. Because Street Environmental Services appropriations exceed offsetting revenues and recoveries, these deletions would result in direct General Fund savings. However, due to high attrition savings requirements, an offsetting adjustment is required in order to not impact service delivery.							Ongoing savings						
DPW-8	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503			1.00	0.00	$271,336	$0	$271,336		
	Mandatory Fringe Benefits			$85,120	$0	$85,120					$91,277	$0	$91,277		
		Total Savings			*$344,623*				*Total Savings*			*$362,613*			
		Delete a vacant 1.00 FTE 0941 Manager VI position in the Deputy Director of Operations Division that has been vacant since October 2022 and could not be identified on the Department's organization chart for the Operations Division. The Department reports that this position is intended to be a Policy and Communications Director. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.							Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPW - Public Works

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DPW-9		**DPW Project Delivery**													
	Bldgs, Struct & Imprv Proj			$26,000,000	$24,000,000	$2,000,000	X	X			$45,000,000	$42,000,000	$3,000,000	X	X
		Reduce capital appropriation for street resurfacing in FY 2026-27. Across all DPW funds and programs, capital funding for street resurfacing has increased from $66.7 million in FY 2025-26 to $97.0 million in the FY 2026-27 proposed budget. According to the Metropolitan Transportation Commission, the Bay Area average is 67 and San Francisco ranks as one of the highest of larger Bay Area cities. A modest reduction in the General Fund component of funding would still maintain a CPI at or near 75, its current level.							Reduce capital appropriation for street resurfacing in FY 2027-28. Across all DPW funds and programs, capital funding for street resurfacing has increased from $66.7 million in FY 2025-26 to $100.0 million in the FY 2027-28 proposed budget. According to the Metropolitan Transportation Commission, the Bay Area average is 67 and San Francisco ranks as one of the highest of larger Bay Area cities. A modest reduction in the General Fund component of funding would still maintain a CPI at or near 75, its current level.						
DPW-10	1822 Administrative Analyst	1.00	0.00	$0	$0	$0			1.00	0.00	$0	$0	$0		
		Total Savings *$0*							*Total Savings* *$0*						
		Delete a 1.0 FTE 1822 Administrative Analyst in the Project Delivery Division that has been vacant since May 2019. Of the Department's reported 463 vacant positions, 41 have been vacant since at least June 30, 2021. Extensive and persistent position vacancies in the Department's workorder fund reduce transparency and impair budgetary control, which inflates workorder costs that are passed on to other City departments.							Ongoing savings						
DPW-11		**DPW Support Services**													
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802			1.00	0.00	$218,323	$0	$218,323		
	Mandatory Fringe Benefits			$76,679	$0	$76,679					$82,297	$0	$82,297		
	0923 Manager II	0.00	1.00	$0	$193,612	($193,612)			0.00	1.00	$0	$202,440	($202,440)		
	Mandatory Fringe Benefits			$0	$74,151	($74,151)					$0	$79,608	($79,608)		
		Total Savings *$17,718*							*Total Savings* *$18,572*						
		Downward substitute a 1.0 FTE 0931 Manager III position to a 1.0 FTE 0923 Manager II position to reflect the Department's hiring plan for a Housing Delivery Manager. This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.							Ongoing savings						

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

DPW - Public Works

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
DPW-12	1246 Principal Human Resources Analyst	1.00	0.00	$194,553	$0	$194,553			1.00	0.00	$203,425	$0	$203,425		
	Mandatory Fringe Benefits			$66,692	$0	$66,692					$71,407	$0	$71,407		
	1241 Human Resources Analyst	0.00	1.00	$0	$147,615	($147,615)			0.00	1.00	$0	$154,345	($154,345)		
	Mandatory Fringe Benefits			$0	$56,095	($56,095)					$0	$60,106	($60,106)		
		Total Savings		*$57,535*					*Total Savings*		*$60,381*				
		Deny proposed upward substitution of 1.00 FTE 1241 Human Resources Analyst to 1.00 FTE 1246 Principal Human Resources Analyst due to inadequate justification. Two of the Department's 3.00 FTE 1246 Principal Human Resources Analyst positions are vacant. This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.							Ongoing savings						
DPW-13		**DPW Project Design and Development**													
	Exp Rec Fr Bus & Enc Dev (AAO)			$4,709,880	$3,709,880	$1,000,000	X				$4,709,880	$3,709,880	$1,000,000	X	
	Exp Rec-General Unallocated			$31,518,168	$32,518,168	($1,000,000)	X				$46,707,516	$47,707,516	($1,000,000)	X	
		Reduce workorder with ECN due to underutilization. The General Fund savings will be realized by ECN and a commensurate recommendation has been made in the ECN report.							Ongoing savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$3,187,031	$0	**$3,187,031**
Non-General Fund	$0	$1,075,598	**$1,075,598**
Total	**$3,187,031**	**$1,075,598**	**$4,262,629**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$3,000,000	$0	**$3,000,000**
Non-General Fund	$0	$1,131,293	**$1,131,293**
Total	**$3,000,000**	**$1,131,293**	**$4,131,293**

GF = General Fund
1T = One Time

DPW - Public Works

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Policy Recommendations															
	DPW Operations														
	0942 Manager VII	1.00	0.00	$277,944	$0	$277,944			1.00	0.00	$290,618	$0	$290,618		
	Mandatory Fringe Benefits			$88,191	$0	$88,191					$94,544	$0	$94,544		
		Total Savings			*$366,135*				*Total Savings*			*$385,162*			
DPW-14	Consider deleting a vacant 1.00 FTE 0942 Manager VII position in the Street Environmental Services Division that has been vacant since November 2021. The Department reports that this position oversees DPW's Street Environmental Services function and activities. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.								Ongoing savings						
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071			1.00	0.00	$234,288	$0	$234,288		
	Mandatory Fringe Benefits			$79,221	$0	$79,221					$85,000	$0	$85,000		
		Total Savings			*$303,292*				*Total Savings*			*$319,288*			
DPW-15	Consider deleting a vacant 1.00 FTE 0932 Manager IV position in the Building and Street Repair Division that has been vacant since December 2025. The Department reports that this position oversees DPW's in-house paving program. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.								Ongoing savings						

GF = General Fund
1T = One Time

DPW - Public Works

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
DPW-16	0922 Manager I	1.00	0.00	$180,332	$0	$180,332			1.00	0.00	$188,554	$0	$188,554		
	Mandatory Fringe Benefits			$71,380	$0	$71,380					$76,590	$0	$76,590		
		Total Savings		*$251,712*					*Total Savings*		*$265,144*				
		Consider deleting a vacant 1.00 FTE 0922 Manager I position in the Urban Forestry Division that has been vacant since December 2025. The Department reports that this position is the City's Urban Forester who serves as the technical expert and oversees tree inspections. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.							Ongoing savings						
DPW-17	**DPW Support Services**														
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071			1.00	0.00	$234,288	$0	$234,288		
	Mandatory Fringe Benefits			$79,221	$0	$79,221					$85,000	$0	$85,000		
		Total Savings		*$303,292*					*Total Savings*		*$319,288*				
		Consider deleting a vacant 1.00 FTE 0932 Manager IV position in the Human Resources Division that serves as the Department's Director of Human Resources and that has been vacant since April 2026. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$1,224,431	**$1,224,431**
Total	**$0**	**$1,224,431**	**$1,224,431**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$1,288,882	**$1,288,882**
Total	**$0**	**$1,288,882**	**$1,288,882**

GF = General Fund
1T = One Time

DPW - Public Works

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
854428	2024	207956	10000	14954	MISSION HIRING HALL INC	10040398	$18,039
855174	2024	207956	10000	51335	LANVAL FAMILY FOUNDATION	10034422	$29,826
						Total	**$47,865**

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

Current Year Savings

DPW - Public Works

Rec #	Account Title	FY 2025-26 Amount From	To	Savings	GF	1T
		DPW Project Design and Development				
CY DPW-1	Debt Service	$2,453,075	$0	$2,453,075	X	X
		Use existing surplus of $2,453,075 in carry forward funds from the DPW budget that should be carried forward from FY 2025-26 to FY 2026-27.				
		DPW Operations				
CY DPW-2	Exp Rec Fr Board Of Supv	$10,000	$0	$10,000	X	X
	Bldgs,Struct&Imprv Proj	$0	$10,000	($10,000)	X	X
		Use existing surplus of $10,000 in carry forward workorder funds from the BOS budget that should be carried forward from FY 2025-26 to FY 2026-27. The General Fund savings will be realized by BOS and a commensurate recommendation has been made in the BOS report.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$2,453,075	$0	**$2,453,075**
Non-General Fund	$0	$0	**$0**
Total	**$2,453,075**	**$0**	**$2,453,075**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $25,648,760 budget for FY 2026-27, as proposed by the Mayor, is $906,602 or 3.4% less than the original FY 2025-26 budget of $26,555,362.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 95.97 FTEs, which are 0.01 FTEs less than the 95.98 FTEs in the original FY 2025-26 budget. This represents less than a 0.1% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $737,466 in FY 2026-27 are $27,320 or 3.8% more than FY 2025-26 revenues of $710,146.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $26,611,880 budget for FY 2027-28, as proposed by the Mayor, is $963,120 or 3.8% more than the Mayor's proposed FY 2026-27 budget of $25,648,760.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 96.30 FTEs, which are 0.33 FTEs more than the 95.97 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.3% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $710,146 in FY 2027-28 are $27,320 or 3.7% less than FY 2026-27 estimated revenues of $737,466.

DEPARTMENT: BOS – BOARD OF SUPERVISORS

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Board of Supervisors	$22,114,476	$23,606,605	$23,611,933	$26,555,362	$25,648,760
Funded FTE Count	90.54	92.05	92.92	95.98	95.97

The Department's budget increased by $3,534,284 or 16.0% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 5.43 or 6.0% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by $906,602 largely due to expiration of most of the one-time increase in expenditures for Phase 2 of the new Legislative Management System in FY 2025-26.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $963,120 largely due to increases in salaries and benefits. These increases are somewhat offset by a decrease in capital and equipment costs for Phase 2 of the new Legislative Management System.

DEPARTMENT: BOS – BOARD OF SUPERVISORS

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $10,000 in FY 2026-27. All of the $10,000 in recommended reductions are one-time savings.

In addition, the Budget and Legislative Analyst recommend closing out prior year unexpended encumbrances of $11,675 and making a one-time reduction of $10,000 from current year unexpended monies from the DPW Building Repair Fund for total General Fund savings of $31,675.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst does not have any recommended reductions ("fiscal recommendations") to the proposed budget in FY 2027-28.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2026-27 and FY 2027-28 Two-Year Budget

BOS - Board of Supervisors

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T

Fiscal Recommendations

		BOS- Board of Supervisors													
				($149,716)	($159,716)	$10,000	X	X			($149,717)	($149,717)	$0		
BOS-1															

BOS - Board of Supervisors

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000768791	2023	229018	10000	000002625	ACTNET ADVANCED TECHNOLOGY CORP	10003454	$5,200
0000851194	2024	229018	10000	000004573	Accend Networks	10003454	$6,475
						Total	**$11,675**

Current Year Savings

BOS - Board of Supervisors

Rec #	Account Title	FY 2025-26 Amount From	To	Savings	GF	1T
		BOS- Board of Supervisors				
	Sr-DPW-Building Repair			$10,000	X	X
CY BOS-1		Reduce $10,000 of existing surplus of $41,043 in carry forward funds from the Board of Supervisors budget for Sr-DPW-Building Repair that should be carried forward from FY 2025-26 to FY 2026-27. Funding in the Board of Supervisors' Building Repair work order with the Department of Public Works pays for facilities repairs that arise midyear and for renovation and moving costs for the District Offices that result from the General Elections. Unspent funding in this work order at fiscal year-end is carried forward annually to the following fiscal year when District Office Elections are scheduled. The proposed cut of $10,000 is to funding for the Building Repair Work Order from FY 2024-25 that was carried forward into FY 2025-26 in anticipation of the June 2026 Elections. Even with this reduction, the Building Repair work order with the Department of Public Works will have sufficient funding from the carryforward of FY 2025-26 funds and the FY 2026-27 appropriation to pay for the moving and renovation of District Offices that will result from the upcoming November 2026 Elections. There is a commensurate cut to the Expenditure Recovery account which is balanced by an increase to the Buildings, Structures and Improvements account in our recommendations for the Department of Public Works. The savings are reflected in the Board of Supervisors' proposed budget.			

Current Year Savings
Total Recommended Reductions

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

GF = General Fund
1T = One Time

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

June 18, 2026

Supervisor Connie Chan
Chair, Budget and Appropriations Committee
Board of Supervisors, City and County of San Francisco
City Hall, 1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Re: Technical Adjustments Round 2 to the Mayor's Proposed Budget

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2026-27 and FY 2027-28.

Technical adjustments include:

- Correcting non-personnel services expenditures at the Department of Public Health
- Correcting expenditures for the Fire Department and Department of Public Works
- Align revenues and expenditures at the Municipal Transportation Agency, Public Utilities Commission, Department of the Environment, Sheriff's Department, and Mayor's Office of Housing and Community Development
- Align revenues and expenditures for City baselines at the Municipal Transportation Agency, Public Library, Department of Public Works, the Human Services Agency, the Department of Early Childhood, the Department of Children, Youth, & Their Families, and the Mayor's Office of Housing and Community Development because of decreased revenue due to a reduction in Excess ERAF revenue in FY28
- Correcting codes at the Department of Public Health
- Correcting and updating positions in the Human Resources Department and the Department of Public Health
- Aligning expenditures to match updated federal revenues for the Department of Public Health

This set of technical adjustments will increase the proposed FY 2026-27 budget by $494,288 and will decrease the FY 2027-28 budget by $6,583,580 and results in a cost of $3,687,860 in FY 2026-27 and savings of $1,654,479 in FY 2027-28. Over the two years, the net impact will be a General Fund cost of $2,033,381. The attached table details these changes. Please contact me with any questions or concerns.

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

Sincerely,

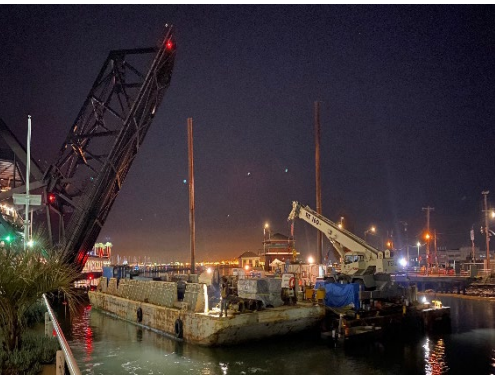
Sophia Kittler
Budget Director

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

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T	FY 2027-28 Change	FY 2027-28 Savings/(Cost)	1T
NGFS	DEC	229051	229051	229051	11140	10022908	0004	16923	538010	-	-		(194,519)	194,519	
NGFS	MYR	232065	232065	232065	10795	10023900	0131	17182	539200	-	-		(203,517)	203,517	
NGFS	HSA	149644	207764	149649	12965	10024557	0005	20354	538010	-	-		(224,408)	224,408	
NGFS	LIB	232048	232048	232048	13140	10026751	0001	10000	499999	-	-		436,299	436,299	
NGFS	DPW	207990	249642	207959	13985	10034422	0001	23219	527000				(85,399)	85,399	
NGFS	MTA	139648	208650	208650	22260	10001719	0023	10000	520190				1,349,042	(1,349,042)	
NGFS	MTA	139648	208656	208656	22870	10001723	0001	10001	520190				478,560	(478,560)	
NGFS	MTA	139648	208657	208657	22260	10001719	0023	10002	499999				1,349,042	1,349,042	
NGFS	MTA	139648	208656	208656	22870	10001723	0001	10003	499999				478,560	478,560	
NGFS	CHF	229218	229218	229218	11200	10022890	0001	16914	538010	-	-		(27,663)	27,663	
NGFS	CHF	229218	229218	229218	11200	10022890	0002	16914	538010	-	-		(27,663)	27,663	
NGFS	CHF	229218	229218	229218	11200	10022908	0001	16923	538010	-	-		(389,001)	389,001	
GFS	DPW	210937	210818	210818	10040	10016163	0002	10002	520190	(7,792)	7,792	x	(8,767)	8,767	x
GFS	DPW	210937	210818	210818	10040	10016163	0002	10002	520290	(9,078,805)	9,078,805	x	(16,241,361)	16,241,361	x
GFS	DPW	210937	210818	210818	10040	10016163	0002	10002	520990	(9,980)	9,980	x	(6,902)	6,902	x
GFS	DPW	210937	210818	210818	10040	10016163	0002	10002	486990	(9,096,577)	(9,096,577)	x	(16,257,030)	(16,257,030)	x
GFS	SHF	232331	232331	232331	10060	10001919	0006	10002	486520	250,000	250,000				
NGFS	MTA	138753	210860	175655	22265	10001726	0023	10000	581930	250,000	(250,000)				
NGFS	MTA	139648	208657	208657	22260	10001719	0023	10000	499999	250,000	250,000				
NGFS	ENV	229994	229994	229994	12230	10042351	400	10001	527990	15	(15)				
NGFS	ENV	229994	229994	229994	12230	10042351	400	10001	527990	(15)	15				
NGFS	ENV	229994	229994	229994	12230	10043299	400	10001	520190	(22,032)	22,032				
NGFS	ENV	229994	229994	229994	12230	10043299	400	10001	527990	(1,000)	1,000				
NGFS	ENV	229994	229994	229994	12230	10043299	400	10001	549990	(8,922)	8,922				
NGFS	ENV	229994	229994	229994	12230	10043300	400	10001	520190	-	-		(22,032)	22,032	
NGFS	ENV	229994	229994	229994	12230	10043300	400	10001	527990	-	-		(5,474)	5,474	
NGFS	ENV	229994	229994	229994	12230	10043299	400	10001	449102	(31,954)	(31,954)				
NGFS	ENV	229994	229994	229994	12230	10043300	400	10001	449102	-	-		(27,506)	(27,506)	
NGFS	MTA	210893	210895	210959	22265	10043299	400	10001	520190	22,032	(22,032)				
NGFS	MTA	210893	210895	210959	22265	10043299	400	10001	527990	1,000	(1,000)				
NGFS	MTA	210893	210895	210959	22265	10043299	400	10001	549990	8,922	(8,922)				
NGFS	MTA	210893	210895	210959	22265	10043300	400	10001	520190	-	-		22,032	(22,032)	
NGFS	MTA	210893	210895	210959	22265	10043300	400	10001	527990		-		5,474	(5,474)	
NGFS	MTA	229994	229994	229994	22265	10043299	400	10001	449102	31,954	31,954				
NGFS	MTA	229994	229994	229994	22265	10043300	400	10001	449102	-	-		27,506	27,506	
NGFS	ENV	229994	229994	229994	12200	10042311	400	10000	527990	(145,000)	145,000		(145,000)	145,000	
NGFS	ENV	229994	229994	229994	12200	10042311	400	10000	487990	(409,055)	(409,055)		(409,055)	(409,055)	
NGFS	ENV	229994	229994	229994	12200	10042311	1000	10000	527990	-	-		145,000	(145,000)	
NGFS	ENV	229994	229994	229994	12200	10042311	1000	10000	527990	-	-				
NGFS	ENV	229994	229994	229994	12200	10042311	1000	10000	487990	-	-				
NGFS	MTA	210893	210894	210903	22265	10001719	23	10000	527990	195,179	(195,179)		183,925	(183,925)	
NGFS	MTA	210893	210894	210903	22265	10001719	23	10000	487990	409,055	409,055		409,055	409,055	
NGFS	MTA	139648	208657	208657	22265	10001719	23	10000	499999	(213,876)	(213,876)		(225,130)	(225,130)	
GFS	GEN	230018	230018	230018	10000	10026734	45	10000	597100		-		2,000,000	(2,000,000)	x
GFS	FIR	130652	130652	130652	10010	10023214	0001	17054	545990	3,500,000	(3,500,000)	x	(3,500,000)	3,500,000	x
GFS	ADM	296645	207650	207650	10020	10043704	0001	23438	535000	80,000	(80,000)	x			
NGFS	PUC	231637	298651	298650	24970	10029992	0026	10000	486800	2,348,890	2,348,890		2,489,824	2,489,824	
NGFS	PUC	229309	229292	229292	20160	10030002	0004	10000	581051	2,348,890	(2,348,890)		2,489,824	(2,489,824)	
NGFS	PUC	229309	229271	229267	20160	10030000	0001	10000	499999	2,348,890	2,348,890		2,489,824	2,489,824	
NGFS	PUC	231637	231621	231621	24970	10029992	0004	10000	499999	(2,348,890)	(2,348,890)		(2,489,824)	(2,489,824)	
GFS	DPH	207705	179661	179661	10000	10001874	0001	10000	527990	3,300,000	(3,300,000)		-	-	
GFS	DPH	242641	251960	210654	21080	10001839	0022	10000	465999	3,300,000	3,300,000		-	-	
GFS	DPH	207703	251984	251984	10000	10031195	0010	17128	527000	(2,525,333)	2,525,333		(2,525,333)	2,525,333	
GFS	DPH	207703	251984	251984	10000	10031195	0011	10000	527000	2,525,333	(2,525,333)		2,525,333	(2,525,333)	

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T	FY 2027-28 Change	FY 2027-28 Savings/(Cost)	1T
NGFS	DPH	207705	210705	210705	10582	10034067	0009	21531	527000	(138,214)	138,214		(4,146)	4,146	
GFS	DPH	207705	210705	210705	10000	10034067	0009	10000	527000	138,214	(138,214)		4,146	(4,146)	
GFS	DPH	207705	210705	210705	10000	10037283	0001	10000	523050	5,000	(5,000)		-	-	
GFS	DPH	207705	210705	210705	10000	10001997	0002	10000	527000	110,000	(110,000)		-	-	
NGFS	DPH	207705	210705	210705	10582	10037394	0001	21531	527000	2,944,989	(2,944,989)		2,944,989	(2,944,989)	
NGFS	DPH	207705	210705	210705	10582	10037398	0014	21531	527000	2,300,000	(2,300,000)		3,800,000	(3,800,000)	
NGFS	DPH	207703	240645	240645	10582	10037681	0001	20972	527000	(1,325,000)	1,325,000		(1,450,000)	1,450,000	
NGFS	DPH	207705	251988	251988	11580	10042909	0002	10001	444931	106,938	106,938	x	112,565	112,565	x
NGFS	DPH	207703	240645	240645	10582	10034987	0001	20972	499999	3,781,775	3,781,775	x	5,290,843	5,290,843	x
GFS	MYR	232065	232065	232065	10060	10001886	0001	10002	538010	(1,202)	1,202		(15,144)	15,144	

GFS Type	Dept	Position#	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account Lvl	Job Class	Job Class Title	Status	Action	FY 2026-27 FTE Change	FY 2026-27 Amount Change	FY 2026-27 Savings/(Cost)	FY 2027-28 FTE Change	FY 2027-28 Amount Change	FY 2027-28 Savings/(Cost)
GFS	SHF	SPCL	210738	210738	210738	10060	10001919	0006	10002	5010/5130	OVERU_X	Overtime - Uniform				250,000	(250,000)			
NGFS	ENV	SPCL	229994	229994	229994	12200	10042311	0400	10000	5010/5130	TEMPM_E	Temporary - Miscellaneous	S			(137,756)	137,756		(148,718)	148,718
NGFS	ENV	SPCL	229994	229994	229994	12200	10042303	0300	10000	5010/5130	9993M_C	Attrition Savings - Miscellaneous	S			(126,299)	126,299		(260,337)	260,337
GFS	DPH	01130533	251961	251917	251917	10010	10023255	0012	17077	5010/5130	0933_C	Manager V	A		1.00	324,722	(324,722)	1.00	350,269	(350,269)
GFS	DPH	01133872	251961	251910	251910	10000	10001785	0002	10000	5010/5130	1231_C	EEO Programs Senior Specialist	A	TF	(1.00)	(234,000)	234,000	(1.00)	(246,195)	246,195
GFS	HRD	01130533	232023	232023	232023	10000	10042095	0003	10000	5010/5130	1231_C	EEO Programs Senior Specialist	A		(1.00)	(234,000)	234,000	(1.00)	(246,195)	246,195
GFS	HRD	01133872	232023	232023	232023	10000	10042095	0003	10000	5010/5130	1231_C	EEO Programs Senior Specialist	A	TF	1.00	234,000	(234,000)	1.00	246,195	(246,195)
GFS	DPH	01122781	251961	251910	251910	10000	10001785	0001	10000	5010/5130	1822_C	Administrative Analyst	A	D	(1.00)	(186,507)	186,507	(1.00)	(196,412)	196,412
GFS	DPH	01136619	251961	251910	251910	10000	10001785	0006	10000	5010/5130	1840_C	Junior Management Assistant	A	D	(1.00)	(155,305)	155,305	(1.00)	(163,708)	163,708
GFS	DPH	01138141	207705	251988	251988	10000	10026710	0007	10000	5010/5130	1823_C	Senior Administrative Analyst	O	C	0.05	106,938	(106,938)	0.50	112,565	(112,565)
NGFS	DPH	01138141	207705	251988	251988	11580	10042909	0002	10001	5010/5130	1823_C	Senior Administrative Analyst	G	C	0.05	106,938	(106,938)	0.50	112,565	(112,565)

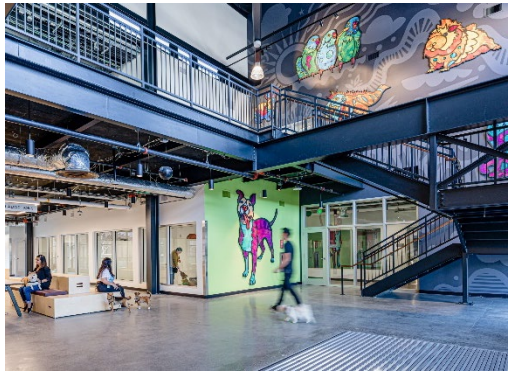


SAN FRANCISCO PUBLIC WORKS

June 18, 2026

San Francisco Public Works FY27 and FY28 Budget

Carla Short
Director



Public Works Proactive in Addressing the City's Structural Deficit

Since FY25, Public Works Has:

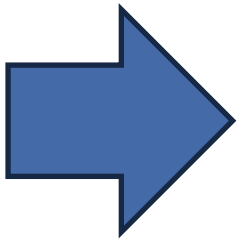
✓ Completed a Department-wide Reorganization

✓ Reduced Management Positions

✓ Expanded Spans of Control

✓ Reduced Overhead Costs by 26%

✓ Absorbed Additional Attrition Savings



Mayor's Budget Includes:

- Deletion of 24.00 FTE
- 9.00 Layoffs
- 4.00 Management Position Deletions
- $4.5M additional attrition savings, or reduced funding for 23.00 FTE, in FY2027-28 of front-line staff

Public Works Accepted Most BLA Recommendations

Areas of Agreement

- Agree with $4.7M
- Equipment Reductions
- Position Cut
- Position Substitution
- Debt Service Reduction

Disagreements

- Street Repaving Program
- Street Cleaning
- Critical Positions

Public Works Already Operates with a Lean Management Structure

Department FTE

Managerial FTE

Management Ratio

Direct Service Delivery

Eliminated 14 Management Positions

- 3 management positions eliminated this year (FY26), including three (3) layoffs
- 4 management positions eliminated in the budget year (FY27)
- 7 management positions converted to technical classifications for the budget year (FY27)

DPW-1 and DPW-2: Innovation Coordination & Permit Reform

Positions Deleted

No.	Position	FTE	Span of Control	Vacancy Status	Hiring Status
DPW-1	0942 Innovation Manager	1.00	5	Dec 2024	Hiring underway; position pending approval
DPW-2	1070 PermitSF Project Director	1.00	N/A	N/A	Position pending DHR & MBO reapproval

Innovation Manager

- Oversees team of five (5) project managers and analysts
- Leads capital project delivery process improvements; Lean six-Sigma and Kaizen efforts
- Key Strategic Plan initiative and moved part of reorganization

PermitSF IT Project Director

- Lead IT staff for construction permit system in PermitSF
- Needed to replace current system that is failing
- Will direct team of technical staff, IT analysts and consultant staff

DPW-6 – DPW-7: Street Cleaning

Positions Deleted

No.	Position	FTE	Span of Control	Vacancy Status	Hiring Status
DPW-6	7514 General Laborer	2.00	N/A	N/A	Pending new list. Prior lists from February 2026, December 2024 completely exhausted.
DPW-7	7215 General Laborer Supervisor	1.00	N/A	N/A	Pending new list. Last list exhausted.

- 7514 – General Laborer classification is the front-line position responsible for keeping the City clean
- 7215 – General Laborer Supervisor 1 is a working supervisor in the field with street cleaning and graffiti removal crews to ensure the efficient and thorough cleaning of City streets and sidewalks
- We continue to exhaust eligibility lists, which means we have more positions than candidates
- We have been hiring more temporary 9916 Corridor workers with the goal of training staff and expanding the number of 7514 General Laborer candidates in future recruitment efforts

DPW-8: Policy, Communications and Outreach

Position Deleted

No.	Position	FTE	Span of Control	Vacancy Status	Hiring Status
DPW-8	0941 Director of Policy, Communications and Outreach	1.00	33	Dec 2024	Job posted on 1/23/26; selection made. Position reapproved on June 5 by Mayor's Office. Offer pending.

- Oversees a team of 33 staff with six (6) direct reports
- Supervises the Outreach and Enforcement Team that focuses on cleanliness-related code compliance in the public right of way, with a primary focus on illegal dumping
- Directs the construction outreach team to keep residents and businesses informed of all Public Works-managed capital and maintenance projects
- Manages the community programs team, which organizes and/or supports more than 1,000 volunteer events a year, including the 11 Neighborhood Beautification Day events
- Oversees the government relations team, which addresses constituent concerns that come through the Board of Supervisors offices, facilitates Public Works matters through the legislative process and collaborates with other City departments on joint initiatives

DPW-9: Street Resurfacing Program

Reduction of $2.0M (FY2026-27); $3.0M (FY2027-28)

- Any reduction to the proposed budget undermines stabilization of the Pavement Condition Index at **75** and protection of over **$1B** in prior investments

- Continuation of deferred investment in roadway maintenance leads to significantly **5-10x higher** costs in the future vs. optimally timed paving

- As paving strategy pivots more toward major corridors and challenging areas, meeting the funding requirement becomes ever more critical

Policy DPW-14: Street Environmental Services Superintendent

Position Deleted

No.	Position	FTE	Span of Control	Vacancy Status	Hiring Status
DPW-14	0942 Street Environmental Services Superintendent	1.00	8-direct 500+ staff	Nov 2021	Three unsuccessful recruitments. Mayor's hiring freeze in March. Will resume recruitment. Position reapproved June 5.

- Leads the City's street cleaning and neighborhood services operation (500+ staff)
- Oversees response to 163,783 street cleaning requests annually
- Oversees response to 53,933 graffiti requests annually
- Directs illegal dumping response, Neighborhood Street Teams, and public trash can programs
- Coordinates citywide operations for major events and emergency response
- Vacancy reflects recruitment challenges; responsibilities continue through acting assignments

Policy DPW-15: 0932 Internal Paving Program Manager

Position Deleted

No.	Position	FTE	Span of Control	Vacancy Status	Hiring Status
DPW-15	0932 Internal Paving Program Manager	1.00	64 staff	Dec 2025	Employee vacated in Dec 2025. Mayor's hiring freeze in March. Position reapproval pending.

- Oversees a paving operation with 64 employees with four (4) direct reports
- Leads Public Works' internal street resurfacing program
- Responsible for paving 120 blocks and over 11,000 potholes annually
- Supports pavement preservation and reduces future maintenance costs
- Vacancy occurred in December 2025; recruitment paused by hiring freeze; reapproval
- Eliminating leadership while reducing paving funding compounds the impact on service delivery

Policy DPW-16: 0922 Urban Forester

Position Deleted

No.	Position	FTE	Span of Control	Vacancy Status	Hiring Status
DPW-16	0922 Urban Forester	1.00	11	Jan 2026	Position Reapproved June 5

- Leads an 11-person tree inspection team, all direct reports
- Position oversees inspection and management of 125,000 street trees
- Evaluates hazardous trees and public safety risks
- Administers a $12 million Federal IRA Urban Forestry Grant and $22 million in annual tree maintenance and planting funds
- Oversees the City's tree canopy expansion program
- Supports housing delivery through tree permit review

Policy DPW-17: 0932 Employment Services & Talent Acquisition Director

Position Deleted

No.	Position	FTE	Span of Control	Vacancy Status	Hiring Status
DPW-17	0932 Employment Services and Talent Acquisition Director	1.00	18	Apr 2026	Employee retired 2 months ago. Position reapproved DHR & MBO; hiring underway

- Oversees a team of 18 Human Resources professionals with five (5) direct reports
- Leads hiring and recruitment for a department with 1,900 positions
- Manages recruitment for front-line, technical and operational positions
- Supports filling critical vacancies across Public Works
- Position became vacant only 45 days ago due to retirement. Recruitment expected to move forward

QUESTIONS

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

June 11, 2026

Supervisor Connie Chan
Chair, Budget and Appropriations Committee
Board of Supervisors, City and County of San Francisco
City Hall, 1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Re: Technical Adjustments Round 1 to the Mayor's Proposed Budget

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2026-27 and FY 2027-28.

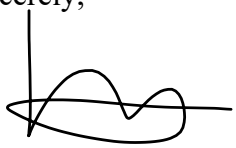
Technical adjustments include:

- Correcting revenue from ongoing to one-time in the Human Services Agency
- Correcting non-personnel services expenditures at the Human Services Agency
- Correcting expenditures for the PEEF baseline in the Department of Children, Youth & Their Families
- Align revenues and expenditures at the Arts Commission and the Department of Public Health
- Correcting codes at Health Service System, Department of Human Resources, Department of Public Health, Department of Homelessness and Supportive Housing, Sheriff, the Port, the Office of the City Administrator, and the Fire Department.
- Correcting and updating positions in Department of Emergency Management, Retirement System, Department of Human Resources
- Aligning expenditures to match updated federal revenues for Department of Homelessness and Supportive Housing
- Shifting GEN funding from MCO Reserve to Cost of Doing Business in FY2027
- Reducing Excess ERAF revenue in FY28 to reflect State Budget adjustments, and offsetting with excess MCO reserve.

This set of technical adjustments will reduce the proposed FY 2026-27 budget by $110,821 and will reduce the FY 2027-28 budget by $19,541,618 and results in savings of $1,446,526 in FY 2026-27 and a cost of $3,183,036 in FY 2027-28. Over the two years, the net impact will be a General Fund cost of $1,736,510. The attached table details these changes. Please contact me with any questions or concerns.

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

Sincerely,



Sophia Kittler
Budget Director

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

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T	FY 2027-28 Change	FY 2027-28 Savings/(Cost)	1T
NGFS	HOM	203646	203646	203646	10582	10034652	0002	20764	591161	(8,250,000)	8,250,000	x	(8,250,000)	8,250,000	x
NGFS	HOM	203646	203646	203646	10582	10036748	0002	21532	591161	8,250,000	(8,250,000)	x	8,250,000	(8,250,000)	x
NGFS	CHF	229218	229218	229218	11200	10022890	0001	16914	538010	5,000	(5,000)		40,000	(40,000)	
NGFS	CHF	229218	229218	229218	11200	10022890	0002	16914	538010	(5,000)	5,000		(40,000)	40,000	
GFS	HSS	291644	291644	291644	10000	10001707	0002	10000	522000	2,928	(2,928)	x			x
GFS	HSS	291644	291644	291644	10000	10001707	0001	10000	527000	(2,928)	2,928	x			x
NGFS	RET	232318	232318	232318	31330	10026788	0001	10000	470199	(75,921)	(75,921)		(79,581)	(79,581)	
GFS	HRD	232025	232025	232025	10000	10041166	0027	10000	546990	(1,840)	1,840	x			
GFS	HRD	232025	232025	232025	10000	10041166	0032	10000	546990	1,840	(1,840)	x			
NGFS	HOM	203646	203646	203646	11580	10042974	0001	10001	527000	(631,550)	631,550		(631,550)	631,550	
NGFS	HOM	203646	203646	203646	11580	10042974	0001	10001	444931	(631,550)	(631,550)		(631,550)	(631,550)	
NGFS	DPH	207705	210705	210705	11580	10042974	0001	10001	527000	631,550	(631,550)		631,550	(631,550)	
NGFS	DPH	207705	210705	210705	11580	10042974	0001	10001	444931	631,550	631,550		631,550	631,550	
NGFS	HOM	203646	203646	203646	12960	10042985	0001	10001	538010	96	(96)		96	(96)	
NGFS	HOM	203646	203646	203646	12960	10042985	0001	10001	444939	96	96		96	96	
NGFS	HOM	203646	203646	203646	12960	10042986	0001	10001	538010	78	(78)		78	(78)	
NGFS	HOM	203646	203646	203646	12960	10042986	0001	10001	444939	78	78		78	78	
NGFS	HOM	203646	203646	203646	12960	10042987	0001	10001	538010	597	(597)		597	(597)	
NGFS	HOM	203646	203646	203646	12960	10042987	0001	10001	444939	597	597		597	597	
NGFS	HOM	203646	203646	203646	12960	10042988	0001	10001	538010	(35,809)	35,809		(35,809)	35,809	
NGFS	HOM	203646	203646	203646	12960	10042988	0001	10001	444939	(35,809)	(35,809)		(35,809)	(35,809)	
NGFS	HOM	203646	203646	203646	12960	10042992	0001	10001	538010	138	(138)		138	(138)	
NGFS	HOM	203646	203646	203646	12960	10042992	0001	10001	444939	138	138		138	138	
NGFS	ART	210960	210960	210960	11890	10043265	0001	23250	530110	(300,000)	300,000		(300,000)	300,000	
NGFS	ART	210960	210960	210960	11890	10043265	0001	23250	439899	(300,000)	(300,000)		(300,000)	(300,000)	
NGFS	ART	210960	210960	210960	11802	10043264	0001	23249	538000	(36,271)	36,271		(18,357)	18,357	
NGFS	ART	210960	210960	210960	11890	10043264	0001	23250	538000	(4,533)	4,533		(4,533)	4,533	
NGFS	ART	210960	210960	210960	11802	10043264	0001	23249	506070	36,271	(36,271)		18,357	(18,357)	
NGFS	ART	210960	210960	210960	11890	10043264	0001	23250	506070	4,533	(4,533)		4,533	(4,533)	
GFS	JUV	232034	232034	232034	10000	10001710	0065	10000	581540	(403,234)	403,234	x	(403,234)	403,234	x
GFS	DPH	207703	251962	251962	10060	10001801	0004	10002	527000	45,000	(45,000)		45,000	(45,000)	
GFS	DPH	207703	251962	251962	10060	10001801	0004	10002	486420	45,000	45,000		45,000	45,000	
GFS	HSA	149655	149657	149657	10000	10001700	0002	10000	535000	1,000,000	(1,000,000)		1,000,000	(1,000,000)	
GFS	HSA	149655	149657	149657	10000	10001700	0003	10000	440124	-	-		4,000,000	4,000,000	x
GFS	HSA	149655	149657	149657	10000	10001700	0003	10000	440124	-	-		(4,000,000)	(4,000,000)	
GFS	HSA	149655	149657	149657	10000	10001700	0003	10000	440139	-	-		288,930	288,930	x
GFS	HSA	149655	149657	149657	10000	10001700	0003	10000	440139	-	-		(288,930)	(288,930)	
GFS	FIR	130650	130650	130650	10010	10001966	0001	17055	561000	(8,000,000)	8,000,000	x			
GFS	FIR	130650	130650	130650	10020	10001966	0001	17055	561000				(8,000,000)	8,000,000	x
GFS	FIR	130650	130650	130650	10020	10001966	0001	10000	561000	8,000,000	(8,000,000)	x	8,000,000	(8,000,000)	x
GFS	SHF	210739	210739	210739	10020	10037684	0001	10970	506070	(2,190,000)	2,190,000	x			
GFS	SHF	210739	210739	210739	10020	10037684	0001	21788	506070	2,190,000	(2,190,000)	x			
GFS	DPH	240661	251975	251975	10060	10001978	0001	10002	487050	(43,426)	(43,426)		(43,426)	(43,426)	
GFS	DPH	240661	251975	251975	10060	10001978	0001	10002	460199	43,426	43,426		43,426	43,426	
GFS	HSS	291644	291644	291644	10000	10001707	0001	10000	487050	(301,194)	(301,194)		(320,042)	(320,042)	
GFS	HSS	291644	291644	291644	10000	10001707	0001	10000	487190	(1,831,022)	(1,831,022)		(1,945,606)	(1,945,606)	
GFS	HSS	291644	291644	291644	10000	10001707	0001	10000	460199	2,132,216	2,132,216		2,265,648	2,265,648	
NGFS	ADM	296644	228880	228880	28310	10003088	0001	10000	487190	(69,922)	(69,922)		(72,547)	(72,547)	
NGFS	ADM	296644	228880	228880	28310	10003088	0001	10000	460199	69,922	69,922		72,547	72,547	
GFS	FIR	130644	130644	130644	10020	10043608	0001	10000	506070	(20,000)	(20,000)		(20,000)	(20,000)	
GFS	FIR	130644	130644	130644	10020	10043608	0001	23388	506070	20,000	20,000		20,000	20,000	
GFS	GEN	230018	230018	230018	10000	10034954	0003	10000	538000	(10,316,681)	10,316,681		(13,414,814)	13,414,814	
GFS	GEN	230018	230018	230018	10000	10036794	0001	10000	538000	8,273,389	(8,273,389)	x			
GFS	GEN	230018	230018	230018	10000	10026733	0001	10000	410914				(19,427,137)	(19,427,137)	

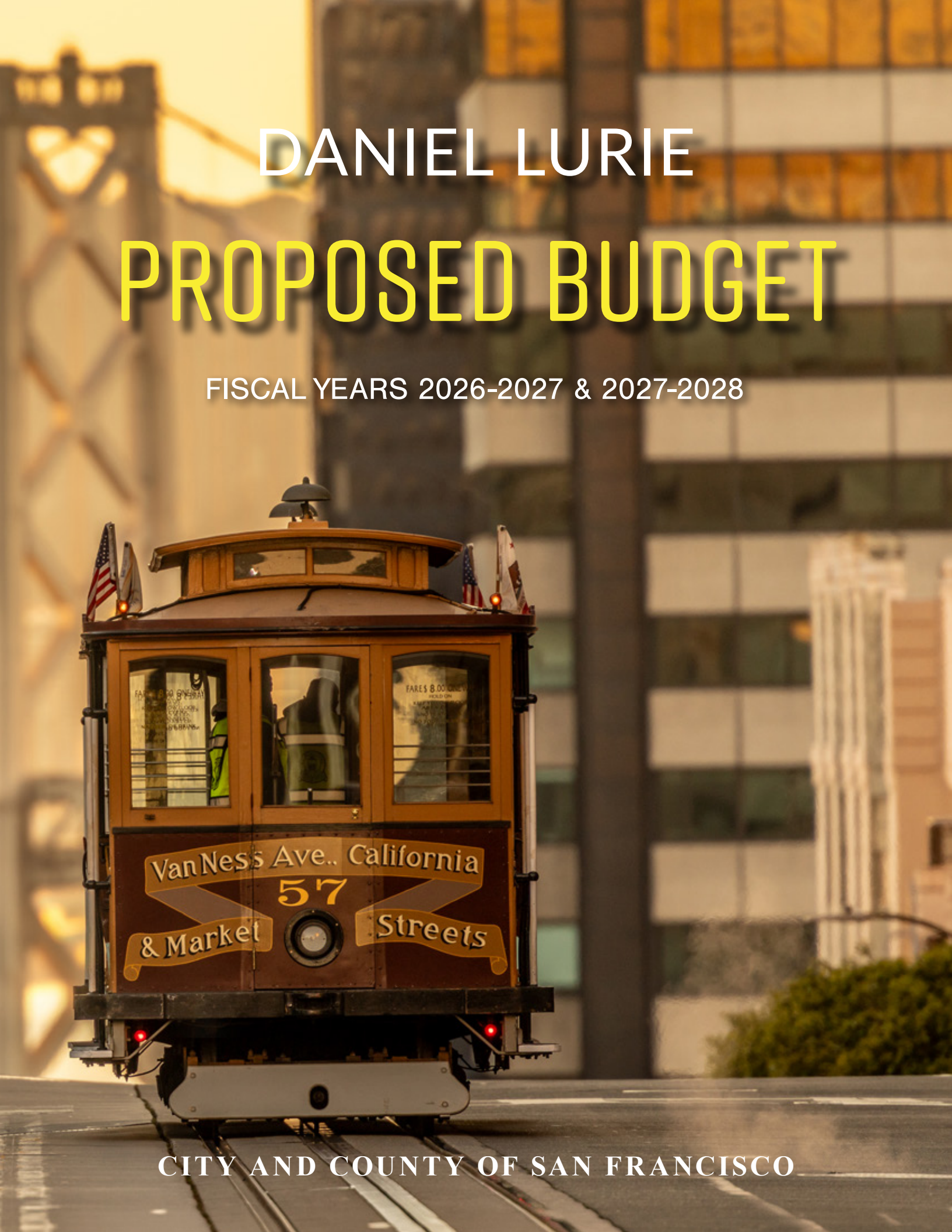
GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T	FY 2027-28 Change	FY 2027-28 Savings/(Cost)	1T
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	591016				(203,517)	203,517	
NGFS	MYR	232065	232065	232065	10795	10023900	0006	17182	492001				(203,517)	(203,517)	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	591040				(478,560)	478,560	
NGFS	MTA	139648	208656	208656	22870	10040610	0001	10000	492001				(478,560)	(478,560)	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	591030				(1,349,042)	1,349,042	
NGFS	MTA	139648	208657	208657	22260	10040611	0001	10000	492001				(1,349,042)	(1,349,042)	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	591017				(27,663)	27,663	
NGFS	CHF	229218	229218	229218	11200	10022890	0001	16914	492001				(27,663)	(27,663)	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	591017				(389,001)	389,001	
NGFS	CHF	229218	229218	229218	11200	10022908	0001	16923	492001				(389,001)	(389,001)	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	592020				(194,519)	194,519	
NGFS	DEC	229051	229051	229051	11140	10022908	0001	16923	492001				(194,519)	(194,519)	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	591050				(436,299)	436,299	
NGFS	LIB	232048	232048	232048	13140	10026751	0001	10000	492001				(436,299)	(436,299)	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	591015				(224,408)	224,408	
NGFS	HSA	149644	207764	149649	12965	10024557	0009	20354	492001				(224,408)	(224,408)	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	591055				(85,399)	85,399	
NGFS	DPW	207990	249642	207959	13985	10034422	0001	23219	492001				(85,399)	(85,399)	
NGFS	CHF	229218	229218	229218	11190	10001641	0001	10000	595040				(27,663)	27,663	
NGFS	CHF	229218	229218	229218	11200	10022890	0001	16914	495004				(27,663)	(27,663)	
GFS	GEN	230018	230018	230018	10020	10023237	0001	17064	598040				(580,623)	580,623	x
NGFS	MTA	139648	208650	208650	22260	10001719	0023	10000	520190				(1,349,042)	1,349,042	
NGFS	MTA	139648	208656	208656	22870	10001723	0001	10000	520190				(478,560)	478,560	

GFS Type	Dept	Position#	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account Lvl	Job Class	Job Class Title	Status	Action	FY 2026-27 FTE Change	FY 2026-27 Amount Change	FY 2026-27 Savings/(Cost)	FY 2027-28 FTE Change	FY 2027-28 Amount Change	FY 2027-28 Savings/(Cost)
NGFS	RET	01115110-1	232319	232319	232319	31330	10026788	0001	10000	5010/5130	1114_C	Senior Portfolio Manager	A	S	(1.00)	(343,682)	343,682	(1.00)	(361,627)	361,627
NGFS	RET	01115110-1	232319	232319	232319	31330	10026788	0001	10000	5010/5130	0923_C	Manager II	A	S	1.00	267,761	(267,761)	1.00	282,046	(282,046)
GFS	HRD	SPCL	232025	232025	232025	10000	10041166	0027	10000	5010/5130	TEMPM_E	Temporary - Miscellaneous	S			(5,650)	5,650			
GFS	HRD	SPCL	232025	232025	232025	10000	10041166	32	10000	5010/5130	TEMPM_E	Temporary - Miscellaneous	S			5,650	(5,650)			
NGFS	HRD	01138987-1	232029	232029	232029	12550	10042036	0001	10001	5010/5130	1367_C	Special Assistant VIII	G	R	(1.00)	(176,765)		(1.00)	(186,236)	
NGFS	HRD	01138987-1	232029	232029	232029	12550	10043639	0001	10001	5010/5131	1367_C	Special Assistant VIII	G	R	1.00	176,765				
NGFS	HRD	01138987-1	232029	232029	232029	12550	10043640	0001	10001	5010/5132	1367_C	Special Assistant VIII	G	R				1.00	186,236	
GFS	HRD		232029	232029	232029	10010	10039847	0001	20992	5010	1801_C	Analyst Trainee	O	N	3.00	-		3.00		
NGFS	PRT	SPCL	232113	109762	109762	23680	10026769	0001	10000	5010/5130	PREMM_E	Premium Pay - Miscellaneous	S			-			(503,664)	503,664
NGFS	PRT	SPCL	232113	109762	109762	23680	10026769	0001	10000	5010/5130	PREMM_E	Premium Pay - Miscellaneous	S			-			503,664	(503,664)
GFS	DEM	SPCL	229985	229985	229985	10000	10001776	0001	10000	5010/5130	9993M_C	Attrition Savings - Miscellaneous							542,978	(542,978)

DANIEL LURIE

PROPOSED BUDGET

FISCAL YEARS 2026-2027 & 2027-2028



CITY AND COUNTY OF SAN FRANCISCO

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

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DANIEL LURIE

PROPOSED BUDGET

FISCAL YEARS 2026-2027 & 2027-2028

MAYOR'S OFFICE OF PUBLIC POLICY AND FINANCE

Sophia Kittler, Director
Jack English, Deputy Director
Matthew Puckett, Deputy Director
Joshua Cardenas, Fiscal and Policy Analyst
Daniel Cawley, Fiscal and Policy Analyst
Luisa Coy, Fiscal and Policy Analyst
Eliza Pugh, Fiscal and Policy Analyst
Tabitha Romero-Bothi, Fiscal and Policy Analyst
Santiago Silva, Fiscal and Policy Analyst

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, are for projects previously approved by the Board of Supervisors, are required for emergency operations, are positions that would result in a net increase in revenues, or are positions required to comply with law. New positions shall be defined as those positions that are enumerated in the Mayor's

budget for the current fiscal year but were not enumerated in the appropriation and salary ordinances for the prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the Mayor has approved the reclassification of a position in the department's budget for the current fiscal year, the Controller shall process a temporary or "tx" requisition at the request of the department and subject to approval of the Human Resources Director. Such action will allow for the continued employment of the incumbent in their former position pending action on the proposed reclassifications.

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

SECTION 5. Transfers of Functions and Duties.

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

Where a duty or performance has been transferred from one department to another or departmental reorganization is effected as provided in the Charter, in addition to any

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

SECTION 5.1 Agencies Organized Under One Department.

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

SECTION 5.2 Continuing Funds Appropriated.

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

SECTION 5.3 Multi-Year Revenues.

In connection with money received in one fiscal year for departmental services to be performed in a subsequent year, the Controller is authorized to establish an account for

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

SECTION 5.4 Contracting Funds.

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

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

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

SECTION 5.5 Real Estate Services.

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

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

SECTION 5.6 Collection Services.

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

SECTION 5.7 Contract Amounts Based on Savings.

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

SECTION 6. Bond Interest and Redemption.

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

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

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

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

SECTION 7. Allotment Controls.

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

not exceed the amount actually produced by the levy made for such department.

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

Allotments, liabilities incurred, and expenditures made under expenditure appropriations herein enumerated shall in no case exceed the amount of each such appropriation, unless the same shall have been increased by transfers or supplemental appropriations made in the manner provided by Section 9.105 of the Charter.

SECTION 7.1 Prior Year Encumbrances.

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

SECTION 7.2 Equipment Purchases.

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

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

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

SECTION 7.3 Enterprise Deficits.

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

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

SECTION 7.4 Public Utilities Commission Debt Service.

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

SECTION 8. Expenditure Estimates.

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

SECTION 8.1 State and Federal Funds.

The Controller is authorized to increase federal and state funds that may be claimed

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

SECTION 8.2 State and Federal Funding Restorations.

If additional state or federal funds are allocated to the City to backfill state or federal reductions, the Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls

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

SECTION 9. Interdepartmental Services.

The Controller is hereby authorized and directed to prescribe the method to be used in making payments for interdepartmental services in accordance with the provisions of Section 3.105 of the Charter, and to provide for the establishment of interdepartmental reserves which may be required to pay for future obligations which result from current performances. Whenever, in the judgment of the Controller, the amounts which have

been set aside for such purposes are no longer required or are in excess of the amount which is then currently estimated to be required, the Controller shall transfer the amount no longer required to the fund balance of the particular fund of which the reserve is a part. Provided further that no expenditure shall be made for personnel services, rent, equipment, or capital outlay purposes from any interdepartmental reserve or work order fund without specific appropriation by the Board of Supervisors.

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

The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may adjust charges or fees for services that may be authorized by the Board of Supervisors for the administration of the Technology Marketplace. Such fees are hereby appropriated for that purpose.

SECTION 10. Positions in the City Service.

Department heads shall not make appointments to any office or position until the Controller shall certify that funds are available.

Funds provided herein for salaries or wages may, with the approval of the Controller, be used to provide for temporary employment when it becomes necessary to replace the occupant of a position while on extended leave without pay, or for the temporary filling of a vacancy in a budgeted position. The Controller is authorized to approve the use of existing salary appropriations within departments to fund permanent appointments of up

to six months to backfill anticipated vacancies to ensure implementation of successful succession plans and to facilitate the transfer of mission critical knowledge. The Controller shall provide a report to the Board of Supervisors every six months enumerating permanent positions created under this authority.

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

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

SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.

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

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

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

personnel service appropriations.

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

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

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

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

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

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

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

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

SECTION 10.2 Professional Services Contracts.

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

SECTION 10.3 Surety Bond Fund Administration.

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

SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).

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

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

The Controller is authorized and directed to transfer from reserves or any legally available funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of Understanding or arbitration awards or Board of Supervisors approved

employee and retiree health and dental rates. The Controller's Office shall report to the Budget and Finance Committee or Budget and Appropriations Committee on the status of the Salary and Benefits Reserve, including amounts transferred to individual City departments and remaining Reserve balances, as part of the Controller's Six and Nine Month Budget Status Reports.

SECTION 10.5 MOUs to be Reflected in Department Budgets.

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

SECTION 10.6 Funding Memoranda of Understanding (MOUs).

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

SECTION 10.7 Fringe Benefit Rate Adjustments.

Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The Controller is authorized and is hereby directed to transfer between departmental appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

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

SECTION 10.8 Police Department Uniformed Positions.

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

SECTION 10.9 Holidays, Special Provisions.

Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, the Controller, with the approval

of the Mayor's Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

SECTION 10.10 Litigation Reserve, Payments.

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

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

SECTION 10.11 Changes in Health Services Eligibility.

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

Section 10.12 Workers' Compensation Alternative Dispute Resolution Program

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

SECTION 11. Funds Received for Special Purposes, Trust Funds.

The Controller is hereby authorized and directed to continue the existing special and trust funds, revolving funds, and reserves. 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 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.

The expenditures necessary from said funds or said accounts as created herein, in order to carry out the purpose for which said moneys or orders have been received or

for which said accounts are being maintained, shall be approved by the Controller and said expenditures are hereby appropriated in accordance with the terms and conditions under which said moneys or orders have been received by the City, and in accordance with the conditions under which said funds are maintained.

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

SECTION 11.2 Insurance Recoveries.

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

SECTION 11.3 Bond Premiums.

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

SECTION 11.4 Ballot Arguments.

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

SECTION 11.5 Tenant Overtime.

Whenever employees of departments are required to work overtime on account of

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

SECTION 11.6 Refunds.

The Controller is hereby authorized and directed to set up appropriations for refunding amounts deposited in the Treasury in excess of amounts due, and the receipts and expenditures from each are hereby appropriated in accordance with law. Whereby state statute, local ordinance, or court order, interest is payable on amounts to be refunded, in the absence of appropriation therefore, such interest is herewith appropriated from the unappropriated interest fund or interest earnings of the fund involved. The Controller is authorized, and funds are hereby appropriated, to refund overpayments and any mandated interest or penalties from state, federal, 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 11.12 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 designate the Executive Director of the Department of Emergency Management, the Controller, and the Deputy Controller to be the agents authorized to execute agreements for and on behalf of the City, for disaster and emergency assistance funding from State and federal agencies, for all open and future disasters.

Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds shall be included in the San Francisco Disaster and Emergency Response and

Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative Code Sec. 10.100-100(d).

SECTION 11.16 Interest on Grant Funds.

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

SECTION 11.17 Treasurer – Banking Agreements.

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

The Treasurer may offset banking charges that benefit all participants of the investment

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

SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).

Receipts in and expenditures from accounts set up for the acquisition and operation of City-owned buildings including, but not limited to 25 Van Ness Avenue and 1660

Mission Street, are hereby appropriated for the purposes set forth in the various bond indentures through which said properties were acquired.

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.

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

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.

The Controller is authorized to establish or adjust fund type definitions for restricted, committed or assigned revenues and expenditures, in accordance with the requirements of Governmental Accounting Standards Board Statement 54. These changes will be designed to enhance the usefulness of fund balance information by

providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Reclassification of funds shall be reviewed by the City's outside auditors during their audit of the City's financial statements.

SECTION 11.21 State Local Public Safety Fund.

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

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

SECTION 11.22 Health Care Security Ordinance Agency Fund.

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

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.

Loan repayments, proceeds of property sales in cases of defaulted loans, and interest earnings in special revenue funds designated for affordable housing are hereby appropriated for affordable housing program expenditures, including payments from loans made by the former San Francisco Redevelopment Agency and transferred to the Mayor's Office of Housing and Community Development, the designated 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 11.27 Behavioral Health Services Act (BHSA) Implementation.

Effective July 1, 2026, the State is transitioning the Mental Health Services Fund (MHSF) to the Behavioral Health Services Fund (BHSF). Pursuant to Welfare and Institutions Code Section 5893, counties are required to establish a local BHSF in which to allocate BHSA subventions and to spend funds consistent with their Three-Year Integrated Plan (IP) and related updates. On this date, any unspent local MHSF monies are considered "converted" into BHSA monies and must be expended consistent with the requirements of the BHSF. The Controller is authorized to transfer funds, including fund balance, and appropriation authority, between and within accounts related to former Mental Health Services Act funds and the new BHSF to comply with BHSA requirements.

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 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 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

provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.

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

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

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

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

The power purchase amount reflected in the Public Utility Commission's expenditure budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase appropriations may be increased by the Controller to reflect the pass through

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

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

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

From time to time, the Controller shall submit a report to the Board of Supervisors and the Mayor identifying funds in Article XIII of Chapter 10 of the Administrative Code or in other sections of the Municipal Code that have had no expenditure activity for the past two fiscal years and were enacted at least four years before the date of the report. Before including a fund on the report, the Controller shall notify the department responsible for administering the fund, if any. Funds identified on the Controller's report shall be repealed 90 days after the date of the Controller's report. After such time, the City Attorney is authorized to cause the removal from the Municipal Code references to funds that have been repealed under this Section.

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

SECTION 12.11 Charter-Mandated Baseline Appropriations.

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

SECTION 12.12 Parking Tax Allocation.

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

SECTION 12.13 Former Redevelopment Agency Funds.

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

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

If, during the course of the budget period, the OCII requests departments to provide additional services beyond budgeted amounts and the Controller determines that the Successor Agency has sufficient additional funds available to reimburse departments for such additional services, the departmental expenditure authority to provide such services is hereby appropriated.

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

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

SECTION 12.14 CleanPowerSF.

CleanPowerSF customer payments and all other associated revenues deposited in the CleanPowerSF special revenue fund are hereby appropriated in the amounts actually received by the City in each fiscal year. The Controller is authorized to disburse the revenues appropriated by this section as well as those appropriated yet unspent from prior fiscal years to pay power purchase obligations and other operating costs as

provided in the program plans and annual budgets, as approved by the Board of Supervisors for the purposes authorized therein.

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures

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

SECTION 12.16 City Attorney Gifts and Grants for Federal Response

The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of in-kind services, including but not limited to in-kind outside counsel services and expert consultant or witness services, to support the City Attorney's legal advice, advocacy, and litigation in preparation for or response to policies, actions, threats, and other decisions by the federal government. The City Attorney shall report all such grants and gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable reporting requirements in the Administrative Code and the Campaign and Governmental Conduct Code.

SECTION 14. Departments.

The term department as used in this ordinance shall mean department, bureau, office, utility, agency, board, or commission, as the case may be. The term department head as used herein shall be the chief executive duly appointed and acting as provided in the

Charter. When one or more departments are reorganized or consolidated, the former entities may be displayed as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

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

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

(c) There shall be a Human Services Agency, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Human Services Agency shall be two departments: (1) the Department of Human Services, under the Human Services Commission, and (2) the Department of Disability and Aging Services ("DAAS"), under the Disability and Aging Services Commission, 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

Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department to the other. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

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

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

(d) There shall be an Agency for Human Rights, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Agency shall be

two departments: (1) the Human Rights Commission, led by the Executive Director under its Commission, and (2) the Department on the Status of Women, led by the Director under the Commission on the Status of Women. This budgetary structure does not affect the legal status or structure of the two departments. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department or division to the other. The consolidated agency will be reorganized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The Executive Director of the Human Rights Commission will lead the Agency for Human Rights. The Executive Director will ensure that the departments within the Agency shall coordinate with each other to improve delivery of services, increase administrative efficiencies, and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of

the two commissions—the Human Rights Commission and the Commission on the Status of Women—over matters under their respective jurisdictions.
Neither the Executive Director of the Human Rights Commission nor the Director of the Department on the Status of Women shall receive additional compensation by virtue of their role in the Agency.

(e) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under state law and is not a department or agency of the City. Because the City has a legal obligation to provide funds to LAFCo, this ordinance includes an appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's oversight and direction, this ordinance includes appropriations

to LAFCo in the Board of Supervisors budget for administrative reasons related to the format of this ordinance. Any transfers of funds to LAFCo from other appropriations in the budget are prohibited without approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the Board of Supervisors, may not perform work for LAFCo, except as authorized by a memorandum of understanding between the City and LAFCo, subject to any required approvals.

SECTION 15. Travel Reimbursement and Cell Phone Stipends.

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

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

In consultation with the Human Resources Director, the Controller shall establish rules and parameters for the payment of monthly stipends to officers and employees who use their own cells phones to maintain continuous communication with their workplace, and who participate in a Citywide program that reduces costs of City-owned cell phones.

SECTION 15.1 State of California Travel Program.

To ensure cost effective rates and charges and reduce administrative burdens and costs associated with expense reimbursement for City business-related travel and field expenses, the Controller's Office is authorized to implement rules and regulations required of departments that participate in the State of California's Statewide Travel Program, administered by the California Department of General Services, which provides access to state-negotiated rates with hotel, airline, and car rental providers in adherence with the state's competitive procurement solicitation and contract award rules and regulations. In compliance with rules and regulations established by the Controller, which may be updated from time to time, departments are permitted to participate in the State of California Travel Program as per the pre-established terms and conditions required by the State for local governments. The Controller's Accounting Policies and Procedures manual shall include the State of California Travel Program

rules and regulations. This provision shall satisfy San Francisco Administrative Code approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel and related services procured through the State of California Travel Program.

SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.

The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for said purpose. The Controller is authorized to maintain an Audit and Adjustment

Reserve to offset audit adjustments and to balance expenditure accounts to conform to year-end balancing and year-end close requirements.

SECTION 17. Airport Service Payment.

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

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

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

SECTION 18. Pooled Cash, Investments.

The Treasurer and Controller are hereby authorized to transfer available fund balances within pooled cash accounts to meet the cash management of the City, provided that

special and non-subsidized enterprise funds shall be credited interest earnings on any funds temporarily borrowed therefrom at the rate of interest earned on the City Pooled Cash Fund. No such cash transfers shall be allowed where the investment of said funds in investments such as the pooled funds of the City is restricted by law.

SECTION 19. Matching Funds for Federal or State Programs.

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

SECTION 20. Advance Funding of Bond Projects – City Departments.

Whenever the City has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue,

or lease revenue bond issues or other legal obligations of the City, the Controller shall recover from bond proceeds or other available sources, when they become available, the amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 21. Advance Funding of Projects – Transportation Authority.

Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and

County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and

Tax Regulations Code, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.

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

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

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.

In order to further the implementation and adoption of the Financial and Procurement System's modules, the Controller shall have the authority to reclassify departments'

appropriations to conform to the accounting and project costing structures established in the new system, as well as reclassify contract authority utilized (expended) balances and unutilized (available) balances to reflect actual spending.

SECTION 23. Transfer of State Revenues.

The Controller is authorized to transfer revenues among City departments to comply with provisions in the state budget.

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

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

with the projects that produce the fee revenues.

SECTION 25. Board of Supervisors Official Advertising Charges.

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

SECTION 26. Work Order Appropriations.

The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department,

as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

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

that are re-allocated to the Property Tax System Replacement Project.

SECTION 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 original appropriation to which the transfer is made.

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

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

The Controller is authorized to shift sources among cash and Certificate of Participation (COP)-funded capital projects across General Fund departments to ensure the most

efficient and cost-effective administration of COP funds, provided there is no net increase or decrease in project budgets.

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

SECTION 30. Business Improvement Districts.

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

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

SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and Enhanced Infrastructure Financing Districts.

Within the City, the Board of Supervisors has formed certain voluntary tax increment financing districts under state legislation:

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law), the Board of Supervisors and Enhanced Infrastructure Financing District Public

Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

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

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

IRFD, or EIFD. Any increases to appropriations would be consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment*	
		FY 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 FY2026-27.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2026-27	FY 2027-28
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 827,000	$ 841,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 8,134,000	$ 8,297,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 13,470,000	$ 15,479,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 15,947,000	$ 18,534,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ 2,748,000	$ 2,803,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District	113-24	$ 197,000	$ 1,082,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

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

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

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, pay authorized

expenditures described in the Board of Supervisors approved Resolution of Formation for each district (as approved in the referenced Ordinances), and comply with applicable bond covenants.

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

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.

District	Ordinance	Projected Special Tax Levy* (FY 2026-27)	(FY 2027-28)
STD No. 2009-1 - Improvement Area No. 1	16-10	$114,038	$114,099
STD No. 2009-1 - Improvement Area No. 2	16-10	$167,903	$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	$34,713,891	$35,408,168
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	$3,802,676	$3,878,729
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	$3,266,183	$3,331,507
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	$1,345,793	$1,372,709
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		$1,253,193	$1,278,257
Arts Building Special Tax			
Services Special Tax			
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		$596,499	$608,429
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		$7,409,118	$7,557,300
Office Special Tax		$1,336,955	$1,363,695
Shoreline Special Tax		$1,267,322	$1,292,669
Contingent Services Special Tax		-	-
STD No. 2022-1 (Power Station)	061-22	-	-

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

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
(2) Based on building permits issued as of April 3, 2026. 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 MOHCD Execution Dates and COOs as of June 30, 2025. PUC is the only property that has had a MOHCD Execution Date, as property

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.

Two hundred sixty-one million, three hundred seventy-two thousand, eight hundred twelve dollars of projected but unbudgeted, unassigned fund balance from fiscal year 2025-26 is designated for balancing future budget shortfalls in FY 2028-29 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 Emergency Housing Revenue Risk Reserve

Ninety-eight million ($98,000,000) of unappropriated Homelessness Gross Receipts Tax revenue in the Our City Our Home Fund (Administrative Code Sec. 10-100-164) is hereby assigned to a contingency reserve to manage revenue risks related to potential reductions in federal and state funding for the Continuum of Care (CoC), Emergency Housing Vouchers, Housing Choice Vouchers, and other programs that support stable housing for individuals experiencing, or at risk of experiencing, homelessness.

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 have been deposited into 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 2026-27 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

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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, are for projects previously approved by the Board of Supervisors, are required for emergency operations, are positions that would result in a net increase in revenues, or are positions required to comply with law. New positions shall be defined as those positions that are enumerated in the Mayor's

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budget for the current fiscal year but were not enumerated in the appropriation and salary ordinances for the prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the Mayor has approved the reclassification of a position in the department's budget for the current fiscal year, the Controller shall process a temporary or “tx" requisition at the request of the department and subject to approval of the Human Resources Director. Such action will allow for the continued employment of the incumbent in their former position pending action on the proposed reclassifications.

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

SECTION 5. Transfers of Functions and Duties.

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

Where a duty or performance has been transferred from one department to another or departmental reorganization is effected as provided in the Charter, in addition to any

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

SECTION 5.1 Agencies Organized Under One Department.

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

SECTION 5.2 Continuing Funds Appropriated.

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

SECTION 5.3 Multi-Year Revenues.

In connection with money received in one fiscal year for departmental services to be performed in a subsequent year, the Controller is authorized to establish an account for

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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.

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SECTION 5.6 Collection Services.

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

SECTION 5.7 Contract Amounts Based on Savings.

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

SECTION 6. Bond Interest and Redemption.

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

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

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

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

SECTION 7. Allotment Controls.

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

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not exceed the amount actually produced by the levy made for such department.

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

Allotments, liabilities incurred, and expenditures made under expenditure appropriations herein enumerated shall in no case exceed the amount of each such appropriation, unless the same shall have been increased by transfers or supplemental appropriations made in the manner provided by Section 9.105 of the Charter.

SECTION 7.1 Prior Year Encumbrances.

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

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SECTION 7.2 Equipment Purchases.

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

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

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

SECTION 7.3 Enterprise Deficits.

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

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

SECTION 7.4 Public Utilities Commission Debt Service.

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

SECTION 8. Expenditure Estimates.

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

SECTION 8.1 State and Federal Funds.

The Controller is authorized to increase federal and state funds that may be claimed

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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 reserves which may be required to pay for future obligations which result from current performances. Whenever, in the judgment of the Controller, the amounts which have

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been set aside for such purposes are no longer required or are in excess of the amount which is then currently estimated to be required, the Controller shall transfer the amount no longer required to the fund balance of the particular fund of which the reserve is a part. Provided further that no expenditure shall be made for personnel services, rent, equipment, or capital outlay purposes from any interdepartmental reserve or work order fund without specific appropriation by the Board of Supervisors.

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

The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may adjust charges or fees for services that may be authorized by the Board of Supervisors for the administration of the Technology Marketplace. Such fees are hereby appropriated for that purpose.

SECTION 10. Positions in the City Service.

Department heads shall not make appointments to any office or position until the Controller shall certify that funds are available.

Funds provided herein for salaries or wages may, with the approval of the Controller, be used to provide for temporary employment when it becomes necessary to replace the occupant of a position while on extended leave without pay, or for the temporary filling of a vacancy in a budgeted position. The Controller is authorized to approve the use of existing salary appropriations within departments to fund permanent appointments of up

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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

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personnel service appropriations.

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

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

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

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

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

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

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

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

SECTION 10.2 Professional Services Contracts.

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

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SECTION 10.3 Surety Bond Fund Administration.

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

SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).

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

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

The Controller is authorized and directed to transfer from reserves or any legally available funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of Understanding or arbitration awards or Board of Supervisors approved

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employee and retiree health and dental rates. The Controller's Office shall report to the Budget and Finance Committee or Budget and Appropriations Committee on the status of the Salary and Benefits Reserve, including amounts transferred to individual City departments and remaining Reserve balances, as part of the Controller's Six and Nine Month Budget Status Reports.

SECTION 10.5 MOUs to be Reflected in Department Budgets.

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

SECTION 10.6 Funding Memoranda of Understanding (MOUs).

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

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SECTION 10.7 Fringe Benefit Rate Adjustments.

Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The Controller is authorized and is hereby directed to transfer between departmental appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

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

SECTION 10.8 Police Department Uniformed Positions.

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

SECTION 10.9 Holidays, Special Provisions.

Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, the Controller, with the approval

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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

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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. 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 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

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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.

The expenditures necessary from said funds or said accounts as created herein, in order to carry out the purpose for which said moneys or orders have been received or

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for which said accounts are being maintained, shall be approved by the Controller and said expenditures are hereby appropriated in accordance with the terms and conditions under which said moneys or orders have been received by the City, and in accordance with the conditions under which said funds are maintained.

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

SECTION 11.2 Insurance Recoveries.

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

SECTION 11.3 Bond Premiums.

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

SECTION 11.4 Ballot Arguments.

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

SECTION 11.5 Tenant Overtime.

Whenever employees of departments are required to work overtime on account of

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

SECTION 11.6 Refunds.

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

SECTION 11.7 Arbitrage.

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

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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

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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 11.12 Local Transportation Agency Fund.

Deleted: **SECTION 11.11 Hotel Tax – Special Situations.**¶ <object>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.¶ ¶

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

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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 designate the Executive Director of the Department of Emergency Management, the Controller, and the Deputy Controller to be the agents authorized to execute agreements for and on behalf of the City, for disaster and emergency assistance funding from State and federal agencies, for all open and future disasters.

Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds shall be included in the San Francisco Disaster and Emergency Response and

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Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative Code Sec. 10.100-100(d).

SECTION 11.16 Interest on Grant Funds.

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

SECTION 11.17 Treasurer – Banking Agreements.

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

The Treasurer may offset banking charges that benefit all participants of the investment

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

SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).

Receipts in and expenditures from accounts set up for the acquisition and operation of City-owned buildings including, but not limited to 25 Van Ness Avenue and 1660

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Mission Street, are hereby appropriated for the purposes set forth in the various bond indentures through which said properties were acquired.

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.

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

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.

The Controller is authorized to establish or adjust fund type definitions for restricted, committed or assigned revenues and expenditures, in accordance with the requirements of Governmental Accounting Standards Board Statement 54. These changes will be designed to enhance the usefulness of fund balance information by

providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Reclassification of funds shall be reviewed by the City's outside auditors during their audit of the City's financial statements.

SECTION 11.21 State Local Public Safety Fund.

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

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

SECTION 11.22 Health Care Security Ordinance Agency Fund.

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

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.

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

SECTION 11.24 Development Agreement Implementation Costs.

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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 11.27 Behavioral Health Services Act (BHSA) Implementation.

Effective July 1, 2026, the State is transitioning the Mental Health Services Fund (MHSF) to the Behavioral Health Services Fund (BHSF). Pursuant to Welfare and Institutions Code Section 5893, counties are required to establish a local BHSF in which to allocate BHSA subventions and to spend funds consistent with their Three-Year Integrated Plan (IP) and related updates. On this date, any unspent local MHSF monies are considered "converted" into BHSA monies and must be expended consistent with the requirements of the BHSF. The Controller is authorized to transfer funds, including fund balance, and appropriation authority, between and within accounts related to former Mental Health Services Act funds and the new BHSF to comply with BHSA requirements.

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.

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Consistent with 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.

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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

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provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.

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

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

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

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

The power purchase amount reflected in the Public Utility Commission's expenditure budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase appropriations may be increased by the Controller to reflect the pass through

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

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

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

From time to time, the Controller shall submit a report to the Board of Supervisors and the Mayor identifying funds in Article XIII of Chapter 10 of the Administrative Code or in other sections of the Municipal Code that have had no expenditure activity for the past two fiscal years and were enacted at least four years before the date of the report. Before including a fund on the report, the Controller shall notify the department responsible for administering the fund, if any. Funds identified on the Controller's report shall be repealed 90 days after the date of the Controller's report. After such time, the City Attorney is authorized to cause the removal from the Municipal Code references to funds that have been repealed under this Section.

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

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SECTION 12.11 Charter-Mandated Baseline Appropriations.

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

SECTION 12.12 Parking Tax Allocation.

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

SECTION 12.13 Former Redevelopment Agency Funds.

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

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

If, during the course of the budget period, the OCII requests departments to provide additional services beyond budgeted amounts and the Controller determines that the Successor Agency has sufficient additional funds available to reimburse departments for such additional services, the departmental expenditure authority to provide such services is hereby appropriated.

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

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

SECTION 12.14 CleanPowerSF.

CleanPowerSF customer payments and all other associated revenues deposited in the CleanPowerSF special revenue fund are hereby appropriated in the amounts actually received by the City in each fiscal year. The Controller is authorized to disburse the revenues appropriated by this section as well as those appropriated yet unspent from prior fiscal years to pay power purchase obligations and other operating costs as

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provided in the program plans and annual budgets, as approved by the Board of Supervisors for the purposes authorized therein.

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures

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

SECTION 12.16 City Attorney Gifts and Grants for Federal Response

The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of in-kind services, including but not limited to in-kind outside counsel services and expert consultant or witness services, to support the City Attorney's legal advice, advocacy, and litigation in preparation for or response to policies, actions, threats, and other decisions by the federal government. The City Attorney shall report all such grants and gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable reporting requirements in the Administrative Code and the Campaign and Governmental Conduct Code.

SECTION 14. Departments.

The term department as used in this ordinance shall mean department, bureau, office, utility, agency, board, or commission, as the case may be. The term department head as used herein shall be the chief executive duly appointed and acting as provided in the

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Charter. When one or more departments are reorganized or consolidated, the former entities may be displayed as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

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

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

(c) There shall be a Human Services Agency, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Human Services Agency shall be two departments: (1) the Department of Human Services, under the Human Services Commission, and (2) the Department of Disability and Aging Services ("DAAS"), under the Disability and Aging Services Commission, 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

Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department to the other. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

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

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

(d) There shall be an Agency for Human Rights, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Agency shall be

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Deleted: (d) There shall be a Film, Grants, and Arts Agency (FGAA), whose formal name shall be determined at a later date, which shall be considered one entity for budget purposes and for disbursement of funds. Within the FGAA shall be two departments and one division of the General Services Agency: (1) the Arts Commission department, led by the Director of Cultural Affairs under its Commission, (2) the Film Commission¶
department, led by the Executive Director under its Commission, and (3) Grants for the Arts ("GFTA"), under the Director. This budgetary structure does not affect the legal status or structure of the two departments or GFTA. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department or division to the other. The consolidated agency will be reorganized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds. ¶

Deleted: The Director of the Agency, appointed by the Mayor, will lead the FGAA. The Director will ensure that the departments and division within the Agency shall coordinate with each other to improve delivery of services to and for artists and the arts, increase administrative efficiencies and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of the two commissions—the Arts Commission and the Film Commission—over matters under their respective jurisdictions.…

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two departments: (1) the Human Rights Commission, led by the Executive Director under its Commission, and (2) the Department on the Status of Women, led by the Director under the Commission on the Status of Women. This budgetary structure does not affect the legal status or structure of the two departments. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department or division to the other. The consolidated agency will be reorganized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The Executive Director of the Human Rights Commission will lead the Agency for Human Rights. The Executive Director will ensure that the departments within the Agency shall coordinate with each other to improve delivery of services, increase administrative efficiencies, and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of

the two commissions—the Human Rights Commission and the Commission on the Status of Women—over matters under their respective jurisdictions.
Neither the Executive Director of the Human Rights Commission nor the Director of the Department on the Status of Women shall receive additional compensation by virtue of their role in the Agency.

(e) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under state law and is not a department or agency of the City. Because the City has a legal obligation to provide funds to LAFCo, this ordinance includes an appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's oversight and direction, this ordinance includes appropriations

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to LAFCo in the Board of Supervisors budget for administrative reasons related to the format of this ordinance. Any transfers of funds to LAFCo from other appropriations in the budget are prohibited without approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the Board of Supervisors, may not perform work for LAFCo, except as authorized by a memorandum of understanding between the City and LAFCo, subject to any required approvals.

SECTION 15. Travel Reimbursement and Cell Phone Stipends.

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

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

In consultation with the Human Resources Director, the Controller shall establish rules and parameters for the payment of monthly stipends to officers and employees who use their own cells phones to maintain continuous communication with their workplace, and who participate in a Citywide program that reduces costs of City-owned cell phones.

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SECTION 15.1 State of California Travel Program.

To ensure cost effective rates and charges and reduce administrative burdens and costs associated with expense reimbursement for City business-related travel and field expenses, the Controller's Office is authorized to implement rules and regulations required of departments that participate in the State of California's Statewide Travel Program, administered by the California Department of General Services, which provides access to state-negotiated rates with hotel, airline, and car rental providers in adherence with the state's competitive procurement solicitation and contract award rules and regulations. In compliance with rules and regulations established by the Controller, which may be updated from time to time, departments are permitted to participate in the State of California Travel Program as per the pre-established terms and conditions required by the State for local governments. The Controller's Accounting Policies and Procedures manual shall include the State of California Travel Program

rules and regulations. This provision shall satisfy San Francisco Administrative Code approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel and related services procured through the State of California Travel Program.

SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.

The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for said purpose. The Controller is authorized to maintain an Audit and Adjustment

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Reserve to offset audit adjustments and to balance expenditure accounts to conform to year-end balancing and year-end close requirements.

SECTION 17. Airport Service Payment.

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

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

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

SECTION 18. Pooled Cash, Investments.

The Treasurer and Controller are hereby authorized to transfer available fund balances within pooled cash accounts to meet the cash management of the City, provided that

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special and non-subsidized enterprise funds shall be credited interest earnings on any funds temporarily borrowed therefrom at the rate of interest earned on the City Pooled Cash Fund. No such cash transfers shall be allowed where the investment of said funds in investments such as the pooled funds of the City is restricted by law.

SECTION 19. Matching Funds for Federal or State Programs.

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

SECTION 20. Advance Funding of Bond Projects – City Departments.

Whenever the City has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue,

or lease revenue bond issues or other legal obligations of the City, the Controller shall recover from bond proceeds or other available sources, when they become available, the amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 21. Advance Funding of Projects – Transportation Authority.

Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and

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County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and

Tax Regulations Code, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.

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

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

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.

In order to further the implementation and adoption of the Financial and Procurement System's modules, the Controller shall have the authority to reclassify departments'

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appropriations to conform to the accounting and project costing structures established in the new system, as well as reclassify contract authority utilized (expended) balances and unutilized (available) balances to reflect actual spending.

SECTION 23. Transfer of State Revenues.

The Controller is authorized to transfer revenues among City departments to comply with provisions in the state budget.

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

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

with the projects that produce the fee revenues.

SECTION 25. Board of Supervisors Official Advertising Charges.

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

SECTION 26. Work Order Appropriations.

The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department,

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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

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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

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not materially change the size or scope of the original project. Annually, the Controller shall report to the Board of Supervisors on transfers of funds that exceed 10% of the original appropriation to which the transfer is made.

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

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

The Controller is authorized to shift sources among cash and Certificate of Participation (COP)-funded capital projects across General Fund departments to ensure the most

efficient and cost-effective administration of COP funds, provided there is no net increase or decrease in project budgets.

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

SECTION 30. Business Improvement Districts.

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

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

SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and Enhanced Infrastructure Financing Districts.

Within the City, the Board of Supervisors has formed certain voluntary tax increment financing districts under state legislation:

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law), the Board of Supervisors and Enhanced Infrastructure Financing District Public

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Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

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

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

IRFD, or EIFD. Any increases to appropriations would be consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 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 FY2026-27.

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IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2026-27	FY 2027-28
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 827,000	$ 841,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 8,134,000	$ 8,297,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 13,470,000	$ 15,479,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 15,947,000	$ 18,534,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ 2,748,000	$ 2,803,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District	113-24	$ 197,000	$ 1,082,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

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

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

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, pay authorized

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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.

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District	Ordinance	Projected Special Tax Levy* (FY 2026-27)	(FY 2027-28)
STD No. 2009-1 - Improvement Area No. 1	16-10	$114,038	$114,099
STD No. 2009-1 - Improvement Area No. 2	16-10	$167,903	$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	$34,713,891	$35,408,168
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	$3,802,676	$3,878,729
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	$3,266,183	$3,331,507
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	$1,345,793	$1,372,709
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		$1,253,193	$1,278,257
Arts Building Special Tax			
Services Special Tax			
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		$596,499	$608,429
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		$7,409,118	$7,557,300
Office Special Tax		$1,336,955	$1,363,695
Shoreline Special Tax		$1,267,322	$1,292,669
Contingent Services Special Tax		-	-
STD No. 2022-1 (Power Station)	061-22	-	-

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

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
(2) Based on building permits issued as of April 3, 2026. 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 June 30, 2025. 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 June 30, 2025. 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 June 30, 2025.
(8) Reflects the maximum special tax on Developed Property. Does not reflect the potential offset of Assessed Parcels.

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.

Two hundred sixty-one million, three hundred seventy-two thousand, eight hundred twelve dollars of projected but unbudgeted, unassigned fund balance from fiscal year 2025-26 is designated for balancing future budget shortfalls in FY 2028-29 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 Emergency Housing Revenue Risk Reserve

Ninety-eight million ($98,000,000) of unappropriated Homelessness Gross Receipts Tax revenue in the Our City Our Home Fund (Administrative Code Sec. 10-100-164) is hereby assigned to a contingency reserve to manage revenue risks related to potential reductions in federal and state funding for the Continuum of Care (CoC), Emergency Housing Vouchers, Housing Choice Vouchers, and other programs that support stable housing for individuals experiencing, or at risk of experiencing, homelessness.

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Deleted: **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
Deleted: 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.…
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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 have been deposited into 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 2026-27 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).

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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.

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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~~.

AN ORDINANCE ENUMERATING POSITIONS IN THE ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL YEARS ENDING JUNE 30, 2027, AND JUNE 30, 2028 CONTINUING, CREATING, OR ESTABLISHING THESE POSITIONS; ENUMERATING AND INCLUDING THEREIN ALL POSITIONS CREATED BY CHARTER OR STATE LAW FOR WHICH COMPENSATIONS ARE PAID FROM CITY AND COUNTY FUNDS AND APPROPRIATED IN THE ANNUAL APPROPRIATION ORDINANCE; AUTHORIZING APPOINTMENTS OR CONTINUATION OF APPOINTMENTS THERETO; SPECIFYING AND FIXING THE COMPENSATIONS AND WORK SCHEDULES THEREOF; AND AUTHORIZING APPOINTMENTS TO TEMPORARY POSITIONS AND FIXING COMPENSATIONS THEREFORE.

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

SECTION 1. ESTABLISHMENT, CREATION AND CONTINUATION OF POSITIONS.

In accordance with the provisions of the Administrative Code and Labor & Employment Code, the positions hereinafter enumerated under the respective departments are hereby created, established, or continued for the fiscal year ending June 30, 2027. Positions created or authorized by Charter or State law, compensations for which are paid from City and County funds and appropriated in the Annual Appropriation Ordinance, as that ordinance may be modified during the fiscal year in supplemental appropriation or de-appropriation ordinances

(together "Annual Appropriation Ordinance"), are enumerated and included herein.

The word "position" or "positions" as used in the ordinance shall be construed to include office or offices, and the word "employee" or "employees" shall be construed to include officer or officers. The terms "requisition" and "request to fill" are intended to be synonymous and shall be construed to mean a position authorization that is required by the Charter.

Section 1.1. APPOINTMENTS AND VACANCIES - PERMANENT POSITIONS.

Section 1.1A. Appointing officers as specified in the Charter are hereby authorized, subject to the provisions of this ordinance, to make or continue appointments as needed during the fiscal year to permanent positions enumerated in their respective sections of this ordinance. Such appointments shall be made in accordance with the provisions of the Charter. Appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Controller. Provided further, that if the Mayor declares an intent to approve requests to fill due to unanticipated financial reasons, appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Mayor. Provided further, that if changes occur to the classification, compensation, or duties of a permanent position, appointing officers shall not make an appointment to a vacancy in such position until the request to fill for such position is approved by the Department of Human Resources. Provided further, that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of a request to fill, if funds are available to pay the compensation of such emergency appointee.

Provided that if the proposed employment is for inter-departmental service, the Controller shall approve as to conformity with the following inter-departmental procedure. Appointing officers shall not authorize or permit employees to work in inter-departmental service unless the following provisions are satisfied. The payment of compensation for the employment of persons in inter-departmental service shall be within the limit of the funds made available by certified inter-departmental work orders and such compensation shall be distributed to the inter-departmental work orders against which they constitute proper detailed charges.

A. If the appointing officer is unable to employ a qualified person to cover the work schedule of a position herein established or authorized, the appointing officer, subject to the provisions of this ordinance and the Annual Appropriation Ordinance and with the approval of the Department of Human Resources, may in the appointing officer's discretion employ more than one person on a lesser work schedule but the combined salaries shall not exceed the compensation appropriated for the position, or may appoint one person on a combined work schedule but subject to the limitation of the appropriation and the compensation schedule for the position and without amendment to this ordinance.

B. Where a vacancy exists in a position, the Human Resources Director may and is hereby authorized to approve a temporary (diverted) request to fill in a different class, provided that the Controller certifies that funds are available to fill that vacancy on this basis, and provided that no action taken as a result of the application of this section will affect the classification of the position concerned as established in the Annual

Appropriation Ordinance and this ordinance.

An appointing officer, subject to the provisions of this ordinance, the Annual Appropriation Ordinance, the Controller's certification of funds, and Civil Service certification procedures, may employ more than one person on a combined work schedule not to exceed the permanent full-time equivalent, or may combine the appropriations for more than one permanent part-time position in order to create a single full-time equivalent position limited to classifications of positions herein established or authorized and their respective compensation schedules. Such changes shall be reported to the Department of Human Resources and the Controller's office. No full-time equivalent position which is occupied by an employee shall be reduced in hours without the voluntary consent of the employee, if any, holding that position. However, the combined salaries for part-time positions created shall not exceed the compensation appropriated for the full-time position, nor will the salary of a single full-time position created exceed the compensation appropriated for part-time positions. Each permanent part-time employee shall receive the same benefits as existing permanent part-time employees. The funding of additional fringe benefit costs subject to availability of funds will be from any legally available funds.

Section 1.1B. The Human Resources Director is solely authorized to administratively adjust the terms of this ordinance as follows:

A. To change the classification of a position provided that the rate of pay is the same or less and the services are in the same functional area.

B. To adjust the compensation of a position pursuant to an approved Memorandum of Understanding or ordinance.

C. To reflect the initial rates of compensation for a newly established classification, excluding classes covered under Administrative Code Sections 2A.76 and 2A.90.

D. To add positions funded in accordance with section 10.22 of the Annual Appropriation Ordinance, regarding Professional Service Contracts, and section 26 of the Annual Appropriation Ordinance, regarding work order appropriations.

The Department of Human Resources shall promptly notify the Controller, the Clerk of the Board, the Mayor's Office and the affected department(s) if the Human Resources Director takes such actions as authorized above.

Section 1.1C. Provided further, that if requests to fill for vacant permanent positions issued by departments where the appointing officers are elected officials enumerated in Article II and Section 6.100 of the Charter (the Board of Supervisors, Assessor-Recorder, City Attorney, District Attorney, Public Defender, Sheriff, and Treasurer) are approved by the Controller and are not approved or rejected by the Mayor and the Department of Human Resources within 15 working days of submission, the requests to fill shall be deemed approved. If such requests to fill are rejected by the Mayor and/or the Department of Human Resources, the appointing officers listed above may appeal that rejection in a hearing before the Budget and Finance and/or Budget and Appropriations Committee of the Board of Supervisors, and the Board of Supervisors in its discretion may then grant approval of said requests to fill.

Section 1.1D. The Human Resources Director is authorized to make permanent exempt appointments for a period of up to 6 months to permit simultaneous employment of an existing City employee who is expected to depart City employment and a person who is expected to be appointed to the permanent position previously held by the departing employee when such an appointment is necessary to ensure implementation of successful succession plans and to facilitate the transfer of mission-critical knowledge within City departments.

Section 1.1E. The Human Resources Director, with concurrence of the Controller, is authorized to adjust the terms of this ordinance to reflect the conversion of temporary positions to a permanent position(s) when sufficient funding is available and conversion is needed either (A) to maintain services when elimination of temporary positions is consistent with the terms of Memoranda of Understanding, or (B) to address City staffing needs created by the San Francisco Housing Authority's changing scope of work, or (C) when the Human Resources Director determines the conversion is warranted and the Controller certifies that the conversion will not require additional salary appropriations in that fiscal year.

Section 1.2. APPOINTMENTS - TEMPORARY POSITIONS.

Section 1.2A. Temporary appointments to positions defined by Charter Section 10.104(16) as seasonal or temporary positions may be made by the respective appointing officers in excess of the number of permanent positions herein established or enumerated and such other temporary services as required at rates not in excess of salary schedules if funds have been appropriated and are available for such temporary service. Such appointments shall be limited in duration to no more than 1040 hours in any fiscal year. No appointment to such temporary or seasonal position shall be made until the Controller has certified the availability

of funds, and the request to fill for such service is approved by the Controller and the Department of Human Resources. Provided further that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of the request to fill, if funds are available to pay the compensation of such emergency appointee. No such appointment shall continue beyond the period for which the Controller has certified the availability of funds. Provided that if the proposed employment is for inter-departmental service, the Controller shall approve as to conformity with the following inter-departmental procedure. Appointing officers shall not authorize or permit employees to work in inter-departmental service unless the following provisions are complied with. The payment of compensation for the employment of persons in inter-departmental service shall be within the limit of the funds made available by certified inter-departmental work orders and such compensation shall be distributed to the inter-departmental work orders against which they constitute proper detailed charges.

Section 1.2B. Temporary Assignment, Different Department. When the needs and the best interests of the City require, appointing officers are authorized to arrange among themselves the assignment of personnel from one department to another department on a temporary basis. Such temporary assignments shall not be treated as transfers, and may be used to alleviate temporary seasonal peak load situations, complete specific projects, provide temporary transitional work programs to return injured employees to work, or other circumstances in which employees from one department can be effectively used on a temporary basis in another department. All such temporary assignments between departments shall be reviewed and approved by the Department of Human Resources.

Section 1.3. EXCEPTIONS TO NORMAL WORK SCHEDULES FOR WHICH NO EXTRA

COMPENSATION IS AUTHORIZED.

Employees appointed to salaried classifications (i.e., designated –Z symbol) shall work such hours as may be necessary for the full and proper performance of their duties and shall receive no additional compensation for work on holidays or in excess of eight hours per day for five days per week, but may be granted compensatory time off under the provisions of any applicable Memorandum of Understanding or ordinance. Provided that, subject to the fiscal provisions of the Charter and the availability of funds, the Human Resources Director may suspend the provisions of this section to allow overtime payment. Approval of overtime payments shall be limited to extraordinary circumstances in which employees are required to work a significant number of hours in excess of their regular work schedules for a prolonged period of time, with a limited ability to use compensatory time off. Further, such payment shall be consistently applied to all personnel in a class.

SECTION 2. COMPENSATION PROVISIONS.

Section 2.1. PUC EMPLOYEES ASSIGNED TO HETCH HETCHY AND RECREATION AND PARKS EMPLOYEES PERMANENTLY ASSIGNED TO CAMP MATHER.

The Public Utilities Commission and Recreation and Parks Department will pay a stipend of $606.91 per month to employees residing in designated zip code areas enrolled in the Health Services System with employee plus two or more dependents where HMOs are not available and such employees are limited to enrollment to the City Plan I. The Public Utilities Commission and Recreation and Parks Department will pay a stipend of $176.73 per month to employees residing in designated zip code areas enrolled in the Health

Services System with employee plus one dependent where HMOs are not available and such employees are limited to enrollment to City Plan I. These rates may be adjusted by the Health Service System Board to reflect the increase in premiums effective January 1, 2026. The City reserves the right to either reimburse the affected employees or provide an equivalent amount directly to the Health Services System.

Section 2.2. MOVING EXPENSES.

Where needed to recruit employees to fill Department Head, Deputy Director or Manager Level IV or higher (Manager V or higher for SFMTA) positions, an appointing authority may authorize the expenditure of pre-offer recruitment expenses, such as interview travel expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary housing and other relocation costs, not to exceed $27,674. Reimbursement will be made for actual expenses documented by receipts. As an alternative, the Controller may authorize advance payment of approved expenses. Payments under this section are subject to approval by the Controller and the Human Resources Director (except for SFMTA, where the approval is the Controller and Director of Transportation). This amount shall be indexed to the growth rate in the Consumer Price Index – All Urban Consumers (CPI-U), as reported by the Bureau of Labor Statistics for the San Francisco Metropolitan Statistical Area from February to February of the preceding fiscal year.

Section 2.3. SUPPLEMENTATION OF MILITARY PAY.

A. In accordance with Charter Section A8.400(h) and in addition to the benefits provided pursuant to Section 395.01 and 395.02 of the California Military and Veterans Code and

the Civil Service Rules, any City employee who is a member of the reserve corps of the United States Armed Forces, National Guard or other uniformed service organization of the United States and is called into active military service in response to the September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary circumstances, or to provide medical or logistical support to federal, state, or local government responses to the COVID-19 pandemic shall have the benefits provided for in subdivision (B).

B. Any employee to whom subdivision (A) applies, while on military leave, shall receive from the City the following supplement to their military pay and benefits:

1. The difference between the amount of the individual's gross military pay and the amount of gross pay the individual would have received as a City employee, had the employee worked the employee's regular work schedule (excluding overtime unless regularly scheduled as part of the employee's regular work schedule).

2. Retirement service credit consistent with Section A8.520 of the Charter.

3. All other benefits to which the employee would have been entitled had the employee not been called to eligible active military service, except as limited under state law or the Charter.

C. As set forth in Charter Section A8.400(h), this section shall be subject to the following limitations and conditions:

1. The employee must have been called into active service for a period greater than 30 consecutive days.

2. The purpose for such call to active service shall have been to respond to the September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary circumstances, or to the COVID-19 pandemic, and shall not include scheduled training, drills, unit training assemblies or similar events.

3. The amounts authorized under this section shall be offset by amounts required to be paid pursuant to any other law, so there are no double payments to the employee.

4. Any employee receiving compensation under this section shall execute an agreement providing that if the employee does not return to City service within 60 days of release from active duty (or if the employee is not fit for employment at that time, within 60 days of a determination that the employee is fit for employment), then the compensation described in Sections (B)(1) through (B)(3) shall be treated as a loan payable with interest at a rate equal to the greater of (i) the rate received for the concurrent period by the Treasurer's Pooled Cash Account or (ii) the minimum amount necessary to avoid imputed income under the Internal Revenue Code of 1986, as amended from time to time, and any successor statute. Interest shall begin to accrue 90 days after the employee's release from active service or return to fitness for employment. Such loan shall be payable in equal monthly installments over a period not to exceed 5 years, commencing 90 days after the individual's release from active service or return to fitness for employment.

5. This section shall not apply to any active duty served voluntarily after the time that the employee is called to active service.

Section 2.4 CITY EMPLOYEES SERVING ON CHARTER-MANDATED BOARDS AND COMMISSIONS, OR BOARDS, COMMISSIONS AND COMMITTEES CREATED BY INITIATIVE ORDINANCE.

A. City employees serving on Charter-mandated boards and commissions, or boards, commissions and committees created by initiative ordinance, shall not be compensated for the number of hours each pay period spent in service of these boards and commissions, based on a 40-hour per week compensation assumption.

B. City employees covered by this provision shall submit to the Controller each pay period a detailed description of the time spent in service, including attending meetings, preparing for meetings, meeting with interested stakeholders or industry, and writing or responding to correspondence. There is a rebuttable presumption that such employees spend 0.25 of their time in service of these duties. This information shall be made publicly available pursuant to the Sunshine Ordinance.

C. This provision shall not apply to City employees whose service is specified in the Charter or by initiative ordinance, nor shall it apply to City employees serving on interdepartmental or other working groups created by initiative of the Mayor or Board of Supervisors, nor shall it apply to City employees who serve on the Health Service Board, Retiree Health Care Trust Fund Board, or Retirement Board

Section 2.5 STIPEND FOR PLANNING COMMISSIONERS FOR ATTENDANCE AT PLANNING COMMISSION MEETINGS.

Each commissioner serving on the Planning Commission may receive full stipend for that commissioner's attendance at each meeting of the Commission, as enumerated and included herein, if the commissioner is present at the beginning of the first action item on the agenda for such meeting for which a vote is taken until the end of the public hearing on the last calendared item. A commissioner of the Planning Commission who attends a portion of a meeting of the Planning Commission, but does not qualify for full stipend, may receive one-quarter of the stipend available for the commissioner's attendance at each meeting of the commission, as enumerated and included herein.

Section 2.6 FIRE CHIEF RESIDENCE.

In connection with employment as Fire Chief, the Fire Chief is authorized to use residential areas in the building known as the Dennis T. Sullivan Memorial Fire Chief's Home, located at 870 Bush Street, as a personal residence, subject to the terms of a lease between the Chief and the Real Estate Division.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: /s/
CECILIA T. MANGOBA
Chief Labor Attorney

EXPLANATION OF SYMBOLS.

The following symbols used in connection with the rates fixed herein have the significance and meaning indicated.

B. Biweekly.
C. Contract rate.
D. Daily.
E. Salary fixed by Charter.
F. Salary fixed by State law.
G. Salary adjusted pursuant to ratified Memorandum of Understanding.
H. Hourly.
I. Intermittent.
J. Rate set forth in budget.
K. Salary based on disability transfer.
L. Salary paid by City and County and balance paid by State.
M. Monthly.
O. No funds provided.
P. Premium rate.
Q. At rate set under Charter Section A8.405 according to prior service.
W. Weekly.
Y. Yearly.

Annual Salary Ordinance Fiscal Years 2026-27 and 2027-28

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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~~.

AN ORDINANCE ENUMERATING POSITIONS IN THE ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL YEARS ENDING JUNE 30, 2027, AND JUNE 30, 2028 CONTINUING, CREATING, OR ESTABLISHING THESE POSITIONS; ENUMERATING AND INCLUDING THEREIN ALL POSITIONS CREATED BY CHARTER OR STATE LAW FOR WHICH COMPENSATIONS ARE PAID FROM CITY AND COUNTY FUNDS AND APPROPRIATED IN THE ANNUAL APPROPRIATION ORDINANCE; AUTHORIZING APPOINTMENTS OR CONTINUATION OF APPOINTMENTS THERETO; SPECIFYING AND FIXING THE COMPENSATIONS AND WORK SCHEDULES THEREOF; AND AUTHORIZING APPOINTMENTS TO TEMPORARY POSITIONS AND FIXING COMPENSATIONS THEREFORE.

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

SECTION 1. ESTABLISHMENT, CREATION AND CONTINUATION OF POSITIONS.

In accordance with the provisions of the Administrative Code and Labor & Employment Code, the positions hereinafter enumerated under the respective departments are hereby created, established, or continued for the fiscal year ending June 30, 2027. Positions created or authorized by Charter or State law, compensations for which are paid from City and County funds and appropriated in the Annual Appropriation Ordinance, as that ordinance may be modified during the fiscal year in supplemental appropriation or de-appropriation ordinances

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(together “Annual Appropriation Ordinance”), are enumerated and included herein.

The word “position” or “positions” as used in the ordinance shall be construed to include office or offices, and the word “employee” or “employees” shall be construed to include officer or officers. The terms “requisition” and “request to fill” are intended to be synonymous and shall be construed to mean a position authorization that is required by the Charter.

Section 1.1. APPOINTMENTS AND VACANCIES - PERMANENT POSITIONS.

Section 1.1A. Appointing officers as specified in the Charter are hereby authorized, subject to the provisions of this ordinance, to make or continue appointments as needed during the fiscal year to permanent positions enumerated in their respective sections of this ordinance. Such appointments shall be made in accordance with the provisions of the Charter. Appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Controller. Provided further, that if the Mayor declares an intent to approve requests to fill due to unanticipated financial reasons, appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Mayor. Provided further, that if changes occur to the classification, compensation, or duties of a permanent position, appointing officers shall not make an appointment to a vacancy in such position until the request to fill for such position is approved by the Department of Human Resources. Provided further, that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of a request to fill, if funds are available to pay the compensation of such emergency appointee.

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Provided that if the proposed employment is for inter-departmental service, the Controller shall approve as to conformity with the following inter-departmental procedure. Appointing officers shall not authorize or permit employees to work in inter-departmental service unless the following provisions are satisfied. The payment of compensation for the employment of persons in inter-departmental service shall be within the limit of the funds made available by certified inter-departmental work orders and such compensation shall be distributed to the inter-departmental work orders against which they constitute proper detailed charges.

A. If the appointing officer is unable to employ a qualified person to cover the work schedule of a position herein established or authorized, the appointing officer, subject to the provisions of this ordinance and the Annual Appropriation Ordinance and with the approval of the Department of Human Resources, may in the appointing officer's discretion employ more than one person on a lesser work schedule but the combined salaries shall not exceed the compensation appropriated for the position, or may appoint one person on a combined work schedule but subject to the limitation of the appropriation and the compensation schedule for the position and without amendment to this ordinance.

B. Where a vacancy exists in a position, the Human Resources Director may and is hereby authorized to approve a temporary (diverted) request to fill in a different class, provided that the Controller certifies that funds are available to fill that vacancy on this basis, and provided that no action taken as a result of the application of this section will affect the classification of the position concerned as established in the Annual

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Appropriation Ordinance and this ordinance.

An appointing officer, subject to the provisions of this ordinance, the Annual Appropriation Ordinance, the Controller's certification of funds, and Civil Service certification procedures, may employ more than one person on a combined work schedule not to exceed the permanent full-time equivalent, or may combine the appropriations for more than one permanent part-time position in order to create a single full-time equivalent position limited to classifications of positions herein established or authorized and their respective compensation schedules. Such changes shall be reported to the Department of Human Resources and the Controller's office. No full-time equivalent position which is occupied by an employee shall be reduced in hours without the voluntary consent of the employee, if any, holding that position. However, the combined salaries for part-time positions created shall not exceed the compensation appropriated for the full-time position, nor will the salary of a single full-time position created exceed the compensation appropriated for part-time positions. Each permanent part-time employee shall receive the same benefits as existing permanent part-time employees. The funding of additional fringe benefit costs subject to availability of funds will be from any legally available funds.

Section 1.1B. The Human Resources Director is solely authorized to administratively adjust the terms of this ordinance as follows:

A. To change the classification of a position provided that the rate of pay is the same or less and the services are in the same functional area.

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B. To adjust the compensation of a position pursuant to an approved Memorandum of Understanding or ordinance.

C. To reflect the initial rates of compensation for a newly established classification, excluding classes covered under Administrative Code Sections 2A.76 and 2A.90.

D. To add positions funded in accordance with section 10.22 of the Annual Appropriation Ordinance, regarding Professional Service Contracts, and section 26 of the Annual Appropriation Ordinance, regarding work order appropriations.

The Department of Human Resources shall promptly notify the Controller, the Clerk of the Board, the Mayor's Office and the affected department(s) if the Human Resources Director takes such actions as authorized above.

Section 1.1C. Provided further, that if requests to fill for vacant permanent positions issued by departments where the appointing officers are elected officials enumerated in Article II and Section 6.100 of the Charter (the Board of Supervisors, Assessor-Recorder, City Attorney, District Attorney, Public Defender, Sheriff, and Treasurer) are approved by the Controller and are not approved or rejected by the Mayor and the Department of Human Resources within 15 working days of submission, the requests to fill shall be deemed approved. If such requests to fill are rejected by the Mayor and/or the Department of Human Resources, the appointing officers listed above may appeal that rejection in a hearing before the Budget and Finance and/or Budget and Appropriations Committee of the Board of Supervisors, and the Board of Supervisors in its discretion may then grant approval of said requests to fill.

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Section 1.1D. The Human Resources Director is authorized to make permanent exempt appointments for a period of up to 6 months to permit simultaneous employment of an existing City employee who is expected to depart City employment and a person who is expected to be appointed to the permanent position previously held by the departing employee when such an appointment is necessary to ensure implementation of successful succession plans and to facilitate the transfer of mission-critical knowledge within City departments.

Section 1.1E. The Human Resources Director, with concurrence of the Controller, is authorized to adjust the terms of this ordinance to reflect the conversion of temporary positions to a permanent position(s) when sufficient funding is available and conversion is needed either (A) to maintain services when elimination of temporary positions is consistent with the terms of Memoranda of Understanding, or (B) to address City staffing needs created by the San Francisco Housing Authority's changing scope of work, or (C) when the Human Resources Director determines the conversion is warranted and the Controller certifies that the conversion will not require additional salary appropriations in that fiscal year.

Section 1.2. APPOINTMENTS - TEMPORARY POSITIONS.

Section 1.2A. Temporary appointments to positions defined by Charter Section 10.104(16) as seasonal or temporary positions may be made by the respective appointing officers in excess of the number of permanent positions herein established or enumerated and such other temporary services as required at rates not in excess of salary schedules if funds have been appropriated and are available for such temporary service. Such appointments shall be limited in duration to no more than 1040 hours in any fiscal year. No appointment to such temporary or seasonal position shall be made until the Controller has certified the availability

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of funds, and the request to fill for such service is approved by the Controller and the Department of Human Resources. Provided further that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of the request to fill, if funds are available to pay the compensation of such emergency appointee. No such appointment shall continue beyond the period for which the Controller has certified the availability of funds. Provided that if the proposed employment is for inter-departmental service, the Controller shall approve as to conformity with the following inter-departmental procedure. Appointing officers shall not authorize or permit employees to work in inter-departmental service unless the following provisions are complied with. The payment of compensation for the employment of persons in inter-departmental service shall be within the limit of the funds made available by certified inter-departmental work orders and such compensation shall be distributed to the inter-departmental work orders against which they constitute proper detailed charges.

Section 1.2B. Temporary Assignment, Different Department. When the needs and the best interests of the City require, appointing officers are authorized to arrange among themselves the assignment of personnel from one department to another department on a temporary basis. Such temporary assignments shall not be treated as transfers, and may be used to alleviate temporary seasonal peak load situations, complete specific projects, provide temporary transitional work programs to return injured employees to work, or other circumstances in which employees from one department can be effectively used on a temporary basis in another department. All such temporary assignments between departments shall be reviewed and approved by the Department of Human Resources.

Section 1.3. EXCEPTIONS TO NORMAL WORK SCHEDULES FOR WHICH NO EXTRA

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COMPENSATION IS AUTHORIZED.

Employees appointed to salaried classifications (i.e., designated –Z symbol) shall work such hours as may be necessary for the full and proper performance of their duties and shall receive no additional compensation for work on holidays or in excess of eight hours per day for five days per week, but may be granted compensatory time off under the provisions of any applicable Memorandum of Understanding or ordinance. Provided that, subject to the fiscal provisions of the Charter and the availability of funds, the Human Resources Director may suspend the provisions of this section to allow overtime payment. Approval of overtime payments shall be limited to extraordinary circumstances in which employees are required to work a significant number of hours in excess of their regular work schedules for a prolonged period of time, with a limited ability to use compensatory time off. Further, such payment shall be consistently applied to all personnel in a class.

SECTION 2. COMPENSATION PROVISIONS.

Section 2.1. PUC EMPLOYEES ASSIGNED TO HETCH HETCHY AND RECREATION AND PARKS EMPLOYEES PERMANENTLY ASSIGNED TO CAMP MATHER.

The Public Utilities Commission and Recreation and Parks Department will pay a stipend of $606.91 per month to employees residing in designated zip code areas enrolled in the Health Services System with employee plus two or more dependents where HMOs are not available and such employees are limited to enrollment to the City Plan I. The Public Utilities Commission and Recreation and Parks Department will pay a stipend of $176.73 per month to employees residing in designated zip code areas enrolled in the Health

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Services System with employee plus one dependent where HMOs are not available and such employees are limited to enrollment to City Plan I. These rates may be adjusted by the Health Service System Board to reflect the increase in premiums effective January 1, 2026. The City reserves the right to either reimburse the affected employees or provide an equivalent amount directly to the Health Services System.

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Section 2.2. MOVING EXPENSES.

Where needed to recruit employees to fill Department Head, Deputy Director or Manager Level IV or higher (Manager V or higher for SFMTA) positions, an appointing authority may authorize the expenditure of pre-offer recruitment expenses, such as interview travel expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary housing and other relocation costs, not to exceed $27,674. Reimbursement will be made for actual expenses documented by receipts. As an alternative, the Controller may authorize advance payment of approved expenses. Payments under this section are subject to approval by the Controller and the Human Resources Director (except for SFMTA, where the approval is the Controller and Director of Transportation). This amount shall be indexed to the growth rate in the Consumer Price Index – All Urban Consumers (CPI-U), as reported by the Bureau of Labor Statistics for the San Francisco Metropolitan Statistical Area from February to February of the preceding fiscal year.

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Section 2.3. SUPPLEMENTATION OF MILITARY PAY.

A. In accordance with Charter Section A8.400(h) and in addition to the benefits provided pursuant to Section 395.01 and 395.02 of the California Military and Veterans Code and

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the Civil Service Rules, any City employee who is a member of the reserve corps of the United States Armed Forces, National Guard or other uniformed service organization of the United States and is called into active military service in response to the September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary circumstances, or to provide medical or logistical support to federal, state, or local government responses to the COVID-19 pandemic shall have the benefits provided for in subdivision (B).

B. Any employee to whom subdivision (A) applies, while on military leave, shall receive from the City the following supplement to their military pay and benefits:

1. The difference between the amount of the individual's gross military pay and the amount of gross pay the individual would have received as a City employee, had the employee worked the employee's regular work schedule (excluding overtime unless regularly scheduled as part of the employee's regular work schedule).

2. Retirement service credit consistent with Section A8.520 of the Charter.

3. All other benefits to which the employee would have been entitled had the employee not been called to eligible active military service, except as limited under state law or the Charter.

C. As set forth in Charter Section A8.400(h), this section shall be subject to the following limitations and conditions:

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1. The employee must have been called into active service for a period greater than 30 consecutive days.

2. The purpose for such call to active service shall have been to respond to the September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary circumstances, or to the COVID-19 pandemic, and shall not include scheduled training, drills, unit training assemblies or similar events.

3. The amounts authorized under this section shall be offset by amounts required to be paid pursuant to any other law, so there are no double payments to the employee.

4. Any employee receiving compensation under this section shall execute an agreement providing that if the employee does not return to City service within 60 days of release from active duty (or if the employee is not fit for employment at that time, within 60 days of a determination that the employee is fit for employment), then the compensation described in Sections (B)(1) through (B)(3) shall be treated as a loan payable with interest at a rate equal to the greater of (i) the rate received for the concurrent period by the Treasurer's Pooled Cash Account or (ii) the minimum amount necessary to avoid imputed income under the Internal Revenue Code of 1986, as amended from time to time, and any successor statute. Interest shall begin to accrue 90 days after the employee's release from active service or return to fitness for employment. Such loan shall be payable in equal monthly installments over a period not to exceed 5 years, commencing 90 days after the individual's release from active service or return to fitness for employment.

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5. This section shall not apply to any active duty served voluntarily after the time that the employee is called to active service.

Section 2.4 CITY EMPLOYEES SERVING ON CHARTER-MANDATED BOARDS AND COMMISSIONS, OR BOARDS, COMMISSIONS AND COMMITTEES CREATED BY INITIATIVE ORDINANCE.

A. City employees serving on Charter-mandated boards and commissions, or boards, commissions and committees created by initiative ordinance, shall not be compensated for the number of hours each pay period spent in service of these boards and commissions, based on a 40-hour per week compensation assumption.

B. City employees covered by this provision shall submit to the Controller each pay period a detailed description of the time spent in service, including attending meetings, preparing for meetings, meeting with interested stakeholders or industry, and writing or responding to correspondence. There is a rebuttable presumption that such employees spend 0.25 of their time in service of these duties. This information shall be made publicly available pursuant to the Sunshine Ordinance.

C. This provision shall not apply to City employees whose service is specified in the Charter or by initiative ordinance, nor shall it apply to City employees serving on interdepartmental or other working groups created by initiative of the Mayor or Board of Supervisors, nor shall it apply to City employees who serve on the Health Service Board, Retiree Health Care Trust Fund Board, or Retirement Board

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Section 2.5 STIPEND FOR PLANNING COMMISSIONERS FOR ATTENDANCE AT PLANNING COMMISSION MEETINGS.

Each commissioner serving on the Planning Commission may receive full stipend for that commissioner's attendance at each meeting of the Commission, as enumerated and included herein, if the commissioner is present at the beginning of the first action item on the agenda for such meeting for which a vote is taken until the end of the public hearing on the last calendared item. A commissioner of the Planning Commission who attends a portion of a meeting of the Planning Commission, but does not qualify for full stipend, may receive one-quarter of the stipend available for the commissioner's attendance at each meeting of the commission, as enumerated and included herein.

Section 2.6 FIRE CHIEF RESIDENCE.

In connection with employment as Fire Chief, the Fire Chief is authorized to use residential areas in the building known as the Dennis T. Sullivan Memorial Fire Chief's Home, located at 870 Bush Street, as a personal residence, subject to the terms of a lease between the Chief and the Real Estate Division.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: _____/s/_____
CECILIA T. MANGOBA
Chief Labor Attorney

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EXPLANATION OF SYMBOLS.

The following symbols used in connection with the rates fixed herein have the significance and meaning indicated.

B. Biweekly.
C. Contract rate.
D. Daily.
E. Salary fixed by Charter.
F. Salary fixed by State law.
G. Salary adjusted pursuant to ratified Memorandum of Understanding.
H. Hourly.
I. Intermittent.
J. Rate set forth in budget.
K. Salary based on disability transfer.
L. Salary paid by City and County and balance paid by State.
M. Monthly.
O. No funds provided.
P. Premium rate.
Q. At rate set under Charter Section A8.405 according to prior service.
W. Weekly.
Y. Yearly.

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:01

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
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 (18.0 FTE)

- **Adult Probation Department (ADP)**
  0923 Manager II (1.0 FTE); 1823 Senior Administrative Analyst (2.0 FTE); 8529 Probation Assistant (2.0 FTE). These five positions will support the new pre-trial division within the department. 0922 Manager I (1.0 FTE); 1823 Senior Administrative Analyst (1.0 FTE); 8452 Criminal Justice Specialist II (1.0 FTE). These three positions will support the new street violence reduction program within the department.

- **Office of the Assessor-Recorder (ASR)**
  4267 Principal Real Property Appraiser (2 FTE). These filled positions are needed for the Assessor-Recorder's Office to continue addressing the assessment appeals workload.

- **The Public Defender's Office (PDR)**
  8177 Attorney (4.0 FTE); 8173 Legal Assistant (3.0 FTE); Legal Process Clerk (1.0 FTE). These positions have previously been funded as limited-term positions expiring this fiscal year and will now be permanent positions within the Public Defender's office to support the Felony and Misdemeanor unit and the Clean Slate unit.

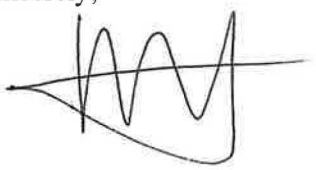
1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

Non-General Fund Positions (2.0 FTE)

- **Department of Technology (TIS)**
  1052 IS Business Analyst (1.0 FTE); 0923 Manager II (1.0 FTE). These filled positions are being converted from temporary salary funding to permanent status to maintain continuity of operations supporting the JUSTIS multi-agency criminal justice information system and the Department of Technology's strategic finance and citywide IT investment functions.

Please do not hesitate to contact me if you have any questions regarding the requested interim exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance.

Sincerely,



Sophia Kittler
Mayor's Budget Director

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

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:03

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
Re: Minimum Compensation Ordinance and the Mayor's FY 2026-27 and FY 2027-28 Proposed Budget

---

Madam Clerk,

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for nonprofit corporations will be $23.50 as of July 1, 2026. Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for public entities will be $25.00 by September 2026, eventually reaching $25.50 by January 1, 2027.

This letter provides notice to the Board of Supervisors that the Mayor's proposed budget for FY 2026-2027 and FY 2027-2028 contains funding to support these minimum compensation wage levels for nonprofit corporations and public entities.

If you have any questions, please contact my office.

Sincerely,

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

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

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:00

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
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:

- Fifty-one positions (0.1 FTE 0111 Board/Commission Member; 0.03 0112 Board/Commission Member; 1.0 FTE 0923 Manager II; 1.0 FTE 0932 Manager IV; 2.0 FTE 0951 Deputy Director I; 1.0 FTE 0961 Department Head I; 1.0 FTE 0962 Department Head II; 1.0 FTE 1222 Senior Payroll and Personnel Clerk; 1.0 FTE 1232 Training Officer; 1.0 FTE 1314 Public Relations Officer; 1.0 FTE 1408 FTE Principal Clerk; 1.0 FTE 1654 Accountant III; 2.0 FTE 1820 Junior Administrative Analyst; 1.0 FTE 1822 Administrative Analyst; 3.0 FTE 1823 Senior Administrative Analyst; 4.0 FTE 1824 Principal Administrative Analyst; 1.0 FTE 1840 Junior Management Assistant; 2.0 FTE 1842 Management Assistant; 2.0 FTE 2991 Coordinator, Human Rights Commission; 4.0 FTE 2996 Human Rights Commission Representative; 2.0 FTE 2998 Representative, Commission On The Status of Women; 1.0 FTE 5320 Illustrator And Art Designer; 2.0 FTE 9770 Community Development Assistant; 5.0 FTE 9772 Community Development Specialist; 4.0 FTE 9774 Senior Community Development Specialist I; 3.0 FTE 9775 Senior Community Development Specialist II) to be transferred from the Human Rights Commission (HRC) to the Agency for Human Rights (AHR) due to the department name change starting in FY27.

- Eleven positions (1.0 FTE 0923 Manager II; 3.0 FTE 2586 Health Worker II; 1.0 FTE 2587 Health Worker III; 1.0 FTE 2593 Health Program Coordinator III; 1.0 FTE 2917 Program Support Analyst; 1.0 FTE 2920 Medical Social Worker; 3.0 FTE 2930 Behavioral Health Clinician) to be transferred from the Department of Homelessness and Supportive Housing (HOM) to the Department of Public Health (DPH) for Coordinated Street Response.

- Seven positions (1.0 FTE 0962 Department Head II; 1.0 FTE 0932 Manager IV; 1.0 FTE 1842 Management Assistant, 2 FTE 1823 Senior Administrative Analyst, 1.0 FTE 9774 Senior Community Development Specialist I; 1.0 FTE 1652 Accountant II) to be transferred from Grants for the Arts within the Office of the City Administrator (ADM) to the Arts Commission (ART) to strengthen coordination and align the City's work within San Francisco's arts and culture ecosystem.

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

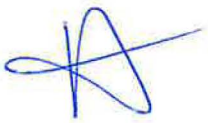
- Four positions (1.0 FTE 0961-Department Head I; 1.0 FTE 0951 Deputy Director I; 2.0 FTE 1822 Administrative Analyst) to be transferred from the Film SF department within the Office of Economic and Workforce Development (ECN) to the Arts Commission (ART) to strengthen coordination and align the City's work within San Francisco's arts and culture ecosystem.

- Seven positions (1.0 FTE 0922 Manager I; 2.0 FTE 0931 Manager III; 4.0 FTE 1824 Principal Administrative Analyst) to be transferred from the Department of Emergency Management (DEM) to the Department of Public Health (DPH) for Coordinated Street Response.

- Five positions (3.0 FTE 1241 Human Resources Analyst; 1.0 FTE 1233 Equal Employment Opportunity Programs Specialist; 1.0 FTE 1231 Equal Employment Opportunity Programs Senior Specialist) to be transferred from the Department of Public Health (DPH) to the Department of Human Resources (DHR) to consolidate human resources and equal employment opportunity functions under the Department of Human Resources.

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

Sincerely,



Sophia Kittler
Mayor's Budget Director

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

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

June 1, 2026

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:02

Supervisor Connie Chan
Chair, Budget and Appropriations Committee
Board of Supervisors, City and County of San Francisco
City Hall, 1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Re: Technical adjustments to the Mayor's Proposed May 1 Budget

Dear Chair Chan,

Per Charter Section 9.101, the Mayor's Office hereby submits the following technical adjustments to the Mayor's Proposed May 1 Budget for FY 2026-27 and FY 2027-28. The May 1 budget is now part of the June 1 Mayor's proposed budget, however, since the Board of Supervisors has already reviewed these budgets, attached is a summary of the changes to these departments since the May 1 submission.

These adjustments include:

- Changes to the MTA baseline, based on updated revenue projections from the Controller's Office;
- Changes to Planning Department spending to align hiring strategy with long-term fiscal health;
- Changes to work orders to reflect accurate service level needs and costs;
- Balancing entries and transfers;
- Other small miscellaneous expenditure changes.

Please contact me with any questions or concerns.

Sincerely,

Sophia Kittler
Mayor's Budget Director

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

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

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
GFS	BOA	232076	10000	10026677-0001	10000	460126 - Board Of Appeals Surcharge	95,090	93,361	(1,729)	148,020	145,489	(2,531)
GFS	BOA	232076	10000	10026677-0001	10000	581015 - HRD Systems & Analytics	193	193	-	200	197	(3)
GFS	BOA	232076	10000	10026677-0001	10000	581083 - ADM-Real Estate 49 SVN Rent	96,170	95,637	(533)	98,674	98,132	(542)
GFS	BOA	232076	10000	10026677-0001	10000	581161 - GF-ADM-Digital Services	966	933	(33)	1,049	988	(61)
GFS	BOA	232076	10000	10026677-0001	10000	581210 - DT Technology Infrastructure	19,911	18,833	(1,078)	20,384	19,290	(1,094)
GFS	BOA	232076	10000	10026677-0001	10000	581360 - DT Telecommunications Service	289	289	-	289	276	(13)
GFS	BOA	232076	10000	10026677-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	899	895	(4)	973	953	(20)
GFS	BOA	232076	10000	10026677-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	952	952	-	999	984	(15)
GFS	BOA	232076	10000	10026677-0001	10000	581750 - GF-Purch-General Office	28,578	28,497	(81)	30,850	30,068	(782)
GFS	BOA	232076	10000	10026677-0001	10000	581820 - Is-Purch-Reproduction	100	100	-	105	104	(1)
GFS	CPC	109733	10000	10001649-0001	10000	581161 - GF-ADM-Digital Services	454	-	(454)	492	-	(492)
GFS	CPC	109733	10000	10001649-0001	10000	581210 - DT Technology Infrastructure	5,572	5,097	(475)	5,785	5,332	(453)
GFS	CPC	229235	10000	10043255-0002	10000	581161 - GF-ADM-Digital Services	347,012	347,641	629	369,572	370,402	830
GFS	CPC	229235	10000	10043255-0002	10000	581750 - GF-Purch-General Office	8,296	8,009	(287)	8,625	5,868	(2,757)
GFS	CPC	229235	10000	10043255-0002	10000	581820 - Is-Purch-Reproduction	5,555	5,542	(13)	5,804	5,750	(54)
GFS	CPC	229235	10000	10043255-0005	10000	581083 - ADM-Real Estate 49 SVN Rent	2,529,836	2,515,836	(14,000)	2,595,718	2,581,450	(14,268)
GFS	CPC	229236	10000	10001645-0001	10000	501010 - Perm Salaries-Misc-Regular	2,870,583	2,611,080	(259,503)	3,015,626	2,744,290	(271,336)
GFS	CPC	229236	10000	10001645-0001	10000	513010 - Retire City Misc	405,190	368,341	(36,849)	433,986	394,669	(39,317)
GFS	CPC	229236	10000	10001645-0001	10000	514010 - Social Security (OASDI & HI)	184,000	172,261	(11,739)	193,064	180,710	(12,354)
GFS	CPC	229236	10000	10001645-0001	10000	514020 - Social Sec-Medicare(HI Only)	44,420	40,657	(3,763)	46,523	42,589	(3,934)
GFS	CPC	229236	10000	10001645-0001	10000	515010 - Health Service-City Match	114,080	108,860	(5,220)	124,173	118,457	(5,716)
GFS	CPC	229236	10000	10001645-0001	10000	515020 - Retiree Health-Match-Prop B	23,803	21,787	(2,016)	24,926	22,818	(2,108)
GFS	CPC	229236	10000	10001645-0001	10000	515030 - RetireeHlthCare-CityMatchPropI	6,833	6,254	(579)	7,151	6,546	(605)
GFS	CPC	229236	10000	10001645-0001	10000	515710 - Dependent Coverage	243,508	226,413	(17,095)	263,599	244,880	(18,719)
GFS	CPC	229236	10000	10001645-0001	10000	516010 - Dental Coverage	22,080	20,602	(1,478)	22,735	21,198	(1,537)
GFS	CPC	229236	10000	10001645-0001	10000	519110 - Flexible Benefit Package	6,381	-	(6,381)	6,987	-	(6,987)
GFS	CPC	229236	10000	10001645-0001	10000	581015 - HRD Systems & Analytics	10,420	10,417	(3)	10,792	10,677	(115)
GFS	CPC	229236	10000	10001645-0001	10000	581083 - ADM-Real Estate 49 SVN Rent	3,506,276	3,486,873	(19,403)	3,597,587	3,577,811	(19,776)
GFS	CPC	229236	10000	10001645-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	48,599	48,387	(212)	52,604	51,533	(1,071)
GFS	CPC	229236	10000	10001645-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	51,492	51,471	(21)	54,034	53,203	(831)
GFS	CPC	229236	10000	10001645-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	5,113	5,046	(67)	5,462	5,323	(139)
GFS	CPC	229236	10000	10001645-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	147	119	(28)	115	115	-
GFS	CPC	229236	10000	10001645-0001	10000	581820 - Is-Purch-Reproduction	622,567	621,051	(1,516)	650,466	644,374	(6,092)
GFS	CPC	229236	10000	10001645-0002	10000	581161 - GF-ADM-Digital Services	47,656	46,469	(1,187)	51,729	49,176	(2,553)
GFS	CPC	229236	10000	10001645-0002	10000	581210 - DT Technology Infrastructure	584,958	535,024	(49,934)	607,285	559,740	(47,545)
GFS	CPC	229236	10000	10001645-0002	10000	581360 - DT Telecommunications Service	16,678	16,678	-	16,678	16,623	(55)
GFS	CPC	229236	10000	10043610-0001	10000	501010 - Perm Salaries-Misc-Regular	-	-	-	-	(3,703,717)	(3,703,717)
GFS	CPC	229236	10000	10043610-0001	10000	513010 - Retire City Misc	-	-	-	-	(554,446)	(554,446)
GFS	CPC	229236	10000	10043610-0001	10000	514010 - Social Security (OASDI & HI)	-	-	-	-	(229,630)	(229,630)
GFS	CPC	229236	10000	10043610-0001	10000	514020 - Social Sec-Medicare(HI Only)	-	-	-	-	(53,704)	(53,704)

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
GFS	CPC	229236	10000	10043610-0001	10000	515010 - Health Service-City Match	-	-	-	-	(128,905)	(128,905)
GFS	CPC	229236	10000	10043610-0001	10000	515020 - Retiree Health-Match-Prop B	-	-	-	-	(28,778)	(28,778)
GFS	CPC	229236	10000	10043610-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	-	-	-	-	(8,259)	(8,259)
GFS	CPC	229236	10000	10043610-0001	10000	515710 - Dependent Coverage	-	-	-	-	(528,234)	(528,234)
GFS	CPC	229236	10000	10043610-0001	10000	516010 - Dental Coverage	-	-	-	-	(40,312)	(40,312)
GFS	CPC	229236	10000	10043610-0001	10000	519120 - Long Term Disability Insurance	-	-	-	-	(15,185)	(15,185)
GFS	LLB	232051	10000	10026756-0001	10000	581015 - HRD Systems & Analytics	164	164	-	170	168	(2)
GFS	LLB	232051	10000	10026756-0001	10000	581161 - GF-ADM-Digital Services	626	604	(22)	679	640	(39)
GFS	LLB	232051	10000	10026756-0001	10000	581210 - DT Technology Infrastructure	37,185	35,663	(1,522)	37,717	35,982	(1,735)
GFS	LLB	232051	10000	10026756-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	764	760	(4)	827	810	(17)
GFS	LLB	232051	10000	10026756-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	809	809	-	849	836	(13)
NGFS	AIR	109653	17960	10026671-0001	10000	581120 - GF-CON-Accounting Ops	809,400	1,245,230	435,830	876,313	1,348,174	471,861
NGFS	AIR	109653	17960	10026671-0001	10000	581130 - GF-Con-Internal Audits	2,244,679	2,246,764	2,085	2,283,570	2,285,677	2,107
NGFS	AIR	109653	17960	10026671-0001	10000	581245 - GF-CON-Information System Op	1,965,965	3,024,562	1,058,597	2,065,636	3,177,902	1,112,266
NGFS	AIR	109653	17960	10026671-0001	10000	581750 - GF-Purch-General Office	647,420	647,420	-	696,214	681,469	(14,745)
NGFS	AIR	109653	17960	10026671-0001	10000	581820 - Is-Purch-Reproduction	213,218	212,698	(520)	222,772	220,686	(2,086)
NGFS	AIR	109664	17960	10026671-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	579,208	302,275	(276,933)	605,994	325,226	(280,768)
NGFS	AIR	109684	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	4,655,279	4,446,477	(208,802)	4,899,824	4,681,501	(218,323)
NGFS	AIR	109684	17960	10026671-0001	10000	513010 - Retire City Misc	665,620	635,970	(29,650)	715,061	683,426	(31,635)
NGFS	AIR	109684	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	269,548	257,809	(11,739)	284,651	272,297	(12,354)
NGFS	AIR	109684	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	67,844	64,816	(3,028)	71,392	68,226	(3,166)
NGFS	AIR	109684	17960	10026671-0001	10000	515010 - Health Service-City Match	182,520	177,300	(5,220)	199,856	194,140	(5,716)
NGFS	AIR	109684	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	36,354	34,732	(1,622)	38,252	36,556	(1,696)
NGFS	AIR	109684	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	10,436	9,970	(466)	10,979	10,492	(487)
NGFS	AIR	109684	17960	10026671-0001	10000	515710 - Dependent Coverage	395,811	378,716	(17,095)	433,410	414,691	(18,719)
NGFS	AIR	109684	17960	10026671-0001	10000	516010 - Dental Coverage	36,220	34,742	(1,478)	37,671	36,134	(1,537)
NGFS	AIR	109684	17960	10026671-0001	10000	519110 - Flexible Benefit Package	70,191	63,810	(6,381)	76,857	69,870	(6,987)
NGFS	AIR	109685	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	4,125,822	4,250,184	124,362	4,323,487	4,453,520	130,033
NGFS	AIR	109685	17960	10026671-0001	10000	513010 - Retire City Misc	600,214	618,470	18,256	641,515	660,981	19,466
NGFS	AIR	109685	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	270,769	278,479	7,710	283,127	291,189	8,062
NGFS	AIR	109685	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	63,380	65,183	1,803	66,255	68,140	1,885
NGFS	AIR	109685	17960	10026671-0001	10000	515010 - Health Service-City Match	136,189	139,848	3,659	149,138	153,145	4,007
NGFS	AIR	109685	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	33,966	34,932	966	35,502	36,512	1,010
NGFS	AIR	109685	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	9,744	10,021	277	10,195	10,485	290
NGFS	AIR	109685	17960	10026671-0001	10000	515710 - Dependent Coverage	578,711	598,645	19,934	633,692	655,520	21,828
NGFS	AIR	109685	17960	10026671-0001	10000	516010 - Dental Coverage	46,420	47,945	1,525	48,273	49,859	1,586
NGFS	AIR	109685	17960	10026671-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	205,377	202,673	(2,704)	219,387	213,796	(5,591)
NGFS	AIR	109685	17960	10026671-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	643	522	(121)	507	507	-
NGFS	AIR	109732	17960	10026671-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	7,061	6,968	(93)	7,543	7,351	(192)
NGFS	AIR	109732	17960	10026671-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	1,287	1,044	(243)	1,013	1,013	-

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	AIR	109671	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	520,088	491,618	(28,470)	542,854	513,085	(29,769)
NGFS	AIR	109671	17960	10026671-0001	10000	513010 - Retire City Misc	74,678	70,635	(4,043)	79,609	75,296	(4,313)
NGFS	AIR	109671	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	31,262	30,704	(558)	32,698	32,034	(664)
NGFS	AIR	109671	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	7,594	7,181	(413)	7,923	7,491	(432)
NGFS	AIR	109671	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	4,021	3,800	(221)	4,198	3,967	(231)
NGFS	AIR	109671	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	1,155	1,091	(64)	1,205	1,138	(67)
NGFS	AIR	109675	17960	10026671-0001	10000	581051 - GF-PUC-Light Heat & Power	65,873,288	65,873,292	4	72,922,333	72,922,333	-
NGFS	AIR	109650	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	3,516,510	3,501,241	(15,269)	3,680,906	3,664,941	(15,965)
NGFS	AIR	109650	17960	10026671-0001	10000	513010 - Retire City Misc	500,826	498,658	(2,168)	535,042	532,729	(2,313)
NGFS	AIR	109650	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	51,074	50,853	(221)	53,457	53,226	(231)
NGFS	AIR	109650	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	27,377	27,258	(119)	28,642	28,518	(124)
NGFS	AIR	109650	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	7,852	7,818	(34)	8,224	8,189	(35)
NGFS	AIR	183644	17960	10026671-0001	10000	581500 - ADM Contract Monitoring	1,123,231	1,123,231	-	1,215,320	1,187,919	(27,401)
NGFS	AIR	228932	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	8,541,975	8,523,534	(18,441)	9,014,393	8,995,111	(19,282)
NGFS	AIR	228932	17960	10026671-0001	10000	513010 - Retire City Misc	1,217,388	1,214,769	(2,619)	1,311,661	1,308,867	(2,794)
NGFS	AIR	228932	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	152,693	152,426	(267)	159,589	159,309	(280)
NGFS	AIR	228932	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	81,825	81,681	(144)	85,508	85,358	(150)
NGFS	AIR	228932	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	23,481	23,440	(41)	24,532	24,489	(43)
NGFS	AIR	228932	17960	10026671-0001	10000	515510 - Health Service-Admin Cost	470,739	480,005	9,266	500,197	500,863	666
NGFS	AIR	228932	17960	10026671-0001	10000	581015 - HRD Systems & Analytics	121,053	121,009	(44)	125,369	124,033	(1,336)
NGFS	AIR	228932	17960	10026671-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	598,179	597,938	(241)	627,712	618,058	(9,654)
NGFS	AIR	228994	17960	10005719-0001	10000	495021 - ITI Fr 5A-Airport Funds	97,380,428	98,425,230	1,044,802	62,929,315	63,985,296	1,055,981
NGFS	AIR	228994	19610	10005719-0001	10718	499999 - Beg Fund Balance - Budget Onl	93,345,428	94,390,230	1,044,802	222,269	1,278,250	1,055,981
NGFS	AIR	228994	19610	10005719-0001	10718	595210 - ITO To 5A-Airport Funds	97,380,428	98,425,230	1,044,802	62,929,315	63,985,296	1,055,981
NGFS	CPC	229235	10840	10023000-0002	16949	461165 - Code Enforcement	(33,296)	(194,426)	(161,130)	37,860	(131,989)	(169,849)
NGFS	CPC	229235	10840	10023000-0002	16949	501010 - Perm Salaries-Misc-Regular	956,637	844,481	(112,156)	1,000,257	882,987	(117,270)
NGFS	CPC	229235	10840	10023000-0002	16949	513010 - Retire City Misc	138,883	122,418	(16,465)	148,114	130,559	(17,555)
NGFS	CPC	229235	10840	10023000-0002	16949	514010 - Social Security (OASDI & HI)	59,313	52,359	(6,954)	62,016	54,745	(7,271)
NGFS	CPC	229235	10840	10023000-0002	16949	514020 - Social Sec-Medicare(HI Only)	13,870	12,244	(1,626)	14,502	12,802	(1,700)
NGFS	CPC	229235	10840	10023000-0002	16949	515010 - Health Service-City Match	40,894	35,052	(5,842)	44,779	38,382	(6,397)
NGFS	CPC	229235	10840	10023000-0002	16949	515020 - Retiree Health-Match-Prop B	7,433	6,562	(871)	7,771	6,860	(911)
NGFS	CPC	229235	10840	10023000-0002	16949	515030 - RetireeHlthCare-CityMatchProp(	2,134	1,884	(250)	2,232	1,970	(262)
NGFS	CPC	229235	10840	10023000-0002	16949	515710 - Dependent Coverage	106,316	91,128	(15,188)	116,417	99,786	(16,631)
NGFS	CPC	229235	10840	10023000-0002	16949	516010 - Dental Coverage	9,226	7,908	(1,318)	9,597	8,226	(1,371)
NGFS	CPC	229235	10840	10023000-0002	16949	519120 - Long Term Disability Insurance	3,923	3,463	(460)	4,100	3,619	(481)
NGFS	CPC	229235	10840	10023007-0001	16949	461165 - Code Enforcement	4,368	165,461	161,093	84,225	253,922	169,697
NGFS	CPC	229235	10840	10023007-0001	16949	501010 - Perm Salaries-Misc-Regular	517,124	629,280	112,156	540,702	657,972	117,270
NGFS	CPC	229235	10840	10023007-0001	16949	513010 - Retire City Misc	73,431	89,896	16,465	78,348	95,903	17,555
NGFS	CPC	229235	10840	10023007-0001	16949	514010 - Social Security (OASDI & HI)	31,797	38,751	6,954	33,326	40,597	7,271
NGFS	CPC	229235	10840	10023007-0001	16949	514020 - Social Sec-Medicare(HI Only)	7,497	9,123	1,626	7,839	9,539	1,700

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	CPC	229235	10840	10023007-0001	16949	515010 - Health Service-City Match	16,904	22,746	5,842	18,510	24,907	6,397
NGFS	CPC	229235	10840	10023007-0001	16949	515020 - Retiree Health-Match-Prop B	4,018	4,889	871	4,201	5,112	911
NGFS	CPC	229235	10840	10023007-0001	16949	515030 - RetireeHlthCare-CityMatchProp(	1,154	1,404	250	1,205	1,467	262
NGFS	CPC	229235	10840	10023007-0001	16949	515710 - Dependent Coverage	47,471	62,659	15,188	51,981	68,612	16,631
NGFS	CPC	229235	10840	10023007-0001	16949	516010 - Dental Coverage	4,114	5,432	1,318	4,279	5,650	1,371
NGFS	CPC	229235	10840	10023007-0001	16949	519120 - Long Term Disability Insurance	1,326	1,786	460	1,386	1,867	481
NGFS	CPC	229236	10840	10023007-0001	16949	581820 - Is-Purch-Reproduction	15,542	15,505	(37)	16,239	16,087	(152)
NGFS	CSS	229264	11300	10001654-0002	10000	519010 - Fringe Adjustments-Budget	-	(2,724)	(2,724)	-	972	972
NGFS	CSS	229264	11300	10001654-0002	10000	535000 - Other Current Expenses - Bdgt	(31,435)	(12,194)	19,241	236,803	254,423	17,620
NGFS	CSS	229264	11300	10001654-0002	10000	581015 - HRD Systems & Analytics	3,984	3,983	(1)	4,126	4,082	(44)
NGFS	CSS	229264	11300	10001654-0002	10000	581130 - GF-Con-Internal Audits	26,621	26,615	(6)	27,915	27,904	(11)
NGFS	CSS	229264	11300	10001654-0002	10000	581360 - DT Telecommunications Service	11,658	11,659	1	11,658	11,603	(55)
NGFS	CSS	229264	11300	10001654-0002	10000	581430 - GF-HR-Equal Emplymnt Opport	18,581	18,500	(81)	20,112	19,703	(409)
NGFS	CSS	229264	11300	10001654-0002	10000	581470 - GF-HR-EMPLOYMENTSERVIC	19,687	19,680	(7)	20,659	20,342	(317)
NGFS	CSS	229264	11300	10001654-0002	10000	581500 - ADM Contract Monitoring	21,450	21,330	(120)	23,123	22,497	(626)
NGFS	CSS	229264	11300	10001654-0002	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	5,065	4,998	(67)	5,411	5,273	(138)
NGFS	CSS	229264	11300	10001654-0002	10000	581740 - Is-Purch-Centrl Shop-FuelStock	473	384	(89)	373	373	-
NGFS	CSS	229264	11300	10001654-0002	10000	581750 - GF-Purch-General Office	46,839	46,706	(133)	50,564	49,282	(1,282)
NGFS	CSS	229264	11300	10001654-0002	10000	581820 - Is-Purch-Reproduction	34,124	34,041	(83)	35,653	35,319	(334)
NGFS	CSS	229264	11300	10001654-0003	10000	581161 - GF-ADM-Digital Services	16,598	16,032	(566)	18,009	16,959	(1,050)
NGFS	CSS	229264	11300	10001654-0003	10000	581210 - DT Technology Infrastructure	183,255	167,884	(15,371)	191,537	177,204	(14,333)
NGFS	CSS	229264	11300	10001654-0003	10000	581360 - DT Telecommunications Service	997	997	-	997	993	(4)
NGFS	CSS	229264	11300	10001654-0008	10000	479995 - Child Support Offsetting Aid	(5,235)	(5,241)	(6)	39,434	39,423	(11)
NGFS	DBI	207948	10190	10039761-0001	22440	581161 - GF-ADM-Digital Services	39,552	38,203	(1,349)	42,925	40,423	(2,502)
NGFS	DBI	207948	10190	10039761-0001	22440	581210 - DT Technology Infrastructure	507,533	466,386	(41,147)	530,764	490,367	(40,397)
NGFS	DBI	207948	10190	10039761-0001	22440	581360 - DT Telecommunications Service	68,252	68,253	1	68,252	68,112	(140)
NGFS	DBI	207948	10190	10039761-0001	22440	581470 - GF-HR-EMPLOYMENTSERVIC	35,618	35,603	(15)	37,376	36,801	(575)
NGFS	DBI	207948	10190	10039761-0001	22440	581710 - Is-Purch-Centrl Shop-AutoMaint	197,231	194,634	(2,597)	210,685	205,316	(5,369)
NGFS	DBI	207948	10190	10039761-0001	22440	581740 - Is-Purch-Centrl Shop-FuelStock	43,626	35,398	(8,228)	34,346	34,346	-
NGFS	DBI	207948	10190	10039761-0001	22440	581820 - Is-Purch-Reproduction	147,924	147,563	(361)	154,552	153,105	(1,447)
NGFS	DBI	229320	10190	10039761-0001	22440	469999 - Other Operating Revenue	3,732	(51,321)	(55,053)	13,146	(32,484)	(45,630)
NGFS	DBI	229320	10190	10039761-0001	22440	469999 - Other Operating Revenue	75,106,117	75,039,948	(66,169)	79,788,050	79,709,206	(78,844)
NGFS	DBI	229320	10190	10039761-0001	22440	581015 - HRD Systems & Analytics	18,033	18,026	(7)	18,676	18,477	(199)
NGFS	DBI	229320	10190	10039761-0001	22440	581083 - ADM-Real Estate 49 SVN Rent	3,534,477	3,512,864	(21,613)	3,636,295	3,614,266	(22,029)
NGFS	DBI	229320	10190	10039761-0001	22440	581130 - GF-Con-Internal Audits	187,148	186,906	(242)	196,562	196,314	(248)
NGFS	DBI	229320	10190	10039761-0001	22440	581161 - GF-ADM-Digital Services	26,689	25,779	(910)	28,966	27,277	(1,689)
NGFS	DBI	229320	10190	10039761-0001	22440	581210 - DT Technology Infrastructure	342,472	314,707	(27,765)	358,148	330,888	(27,260)
NGFS	DBI	229320	10190	10039761-0001	22440	581360 - DT Telecommunications Service	11,465	11,465	-	11,465	11,442	(23)
NGFS	DBI	229320	10190	10039761-0001	22440	581430 - GF-HR-Equal Emplymnt Opport	84,102	83,735	(367)	91,032	89,180	(1,852)
NGFS	DBI	229320	10190	10039761-0001	22440	581470 - GF-HR-EMPLOYMENTSERVIC	29,729	29,717	(12)	31,197	30,717	(480)

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	DBI	229320	10190	10039761-0001	22440	581500 - ADM Contract Monitoring	27,209	27,057	(152)	29,331	28,537	(794)
NGFS	DBI	229320	10190	10039761-0001	22440	581750 - GF-Purch-General Office	69,145	68,949	(196)	74,644	72,751	(1,893)
NGFS	DBI	229320	10190	10039761-0001	22440	581820 - Is-Purch-Reproduction	32,998	32,918	(80)	34,477	34,154	(323)
NGFS	DBI	207949	10190	10039761-0001	22440	581161 - GF-ADM-Digital Services	14,916	14,408	(508)	16,189	15,245	(944)
NGFS	DBI	207949	10190	10039761-0001	22440	581210 - DT Technology Infrastructure	191,406	175,889	(15,517)	200,167	184,933	(15,234)
NGFS	DBI	207949	10190	10039761-0001	22440	581360 - DT Telecommunications Service	49,108	49,108	-	49,108	49,007	(101)
NGFS	DBI	207949	10190	10039761-0001	22440	581470 - GF-HR-EMPLOYMENTSERVIC	23,762	23,753	(9)	24,935	24,552	(383)
NGFS	DBI	207949	10190	10039761-0001	22440	581820 - Is-Purch-Reproduction	60,437	60,289	(148)	63,145	62,553	(592)
NGFS	ENV	229994	12200	10026725-0001	10000	581161 - GF-ADM-Digital Services	13,580	-	(13,580)	14,740	-	(14,740)
NGFS	ENV	229994	12200	10026725-0001	10000	581210 - DT Technology Infrastructure	8,935	-	(8,935)	8,935	-	(8,935)
NGFS	ENV	229994	12200	10026725-0001	10000	581750 - GF-Purch-General Office	-	28,063	28,063	-	29,611	29,611
NGFS	ENV	229994	12200	10042303-0100	10000	479999 - Other Non-Operating Revenue	(350,246)	(365,507)	(15,261)	(246,354)	(262,609)	(16,255)
NGFS	ENV	229994	12200	10042303-0100	10000	581015 - HRD Systems & Analytics	3,127	3,126	(1)	3,239	3,204	(35)
NGFS	ENV	229994	12200	10042303-0100	10000	581130 - GF-Con-Internal Audits	12,804	12,986	182	12,852	13,194	342
NGFS	ENV	229994	12200	10042303-0100	10000	581161 - GF-ADM-Digital Services	-	13,117	13,117	-	13,881	13,881
NGFS	ENV	229994	12200	10042303-0100	10000	581210 - DT Technology Infrastructure	123,197	121,328	(1,869)	129,357	128,381	(976)
NGFS	ENV	229994	12200	10042303-0100	10000	581430 - GF-HR-Equal Emplymnt Opport	14,584	14,521	(63)	15,786	15,465	(321)
NGFS	ENV	229994	12200	10042303-0100	10000	581470 - GF-HR-EMPLOYMENTSERVIC	15,453	11,495	(3,958)	16,216	11,882	(4,334)
NGFS	ENV	229994	12200	10042303-0100	10000	581500 - ADM Contract Monitoring	11,576	11,512	(64)	12,479	12,141	(338)
NGFS	ENV	229994	12200	10042303-0100	10000	581650 - Leases Paid To Real Estate	423,030	423,030	-	435,567	435,566	(1)
NGFS	ENV	229994	12200	10042303-0100	10000	581750 - GF-Purch-General Office	28,143	-	(28,143)	30,381	-	(30,381)
NGFS	ENV	229994	12200	10042303-0100	10000	581820 - Is-Purch-Reproduction	2,410	2,400	(10)	2,518	2,490	(28)
NGFS	ENV	229994	12210	10026725-0600	21177	486370 - Exp Rec Fr Comm Health Svc A	1,136,067	1,182,670	46,603	1,101,294	1,218,329	117,035
NGFS	ENV	229994	12210	10035718-0800	22131	461167 - Code Enforce - Assessment Fee	-	(46,603)	(46,603)	-	(117,035)	(117,035)
NGFS	ENV	229994	12210	10035718-0800	22131	581069 - Sr-DPW-Street Use & Mapping	38,082	-	(38,082)	39,240	-	(39,240)
NGFS	ENV	229994	12210	10035718-0800	22131	581095 - SR-DPW-Permitting	-	38,082	38,082	-	39,240	39,240
NGFS	ENV	229994	12210	10043366-0800	10000	462531 - Fines	28,440	-	(28,440)	27,140	-	(27,140)
NGFS	ENV	229994	12210	10043366-0800	10000	527990 - Other Professional Services	28,440	25,596	(2,844)	27,140	24,426	(2,714)
NGFS	ENV	229994	12210	10043366-0800	23317	462531 - Fines	-	28,440	28,440	-	27,140	27,140
NGFS	ENV	229994	12210	10043366-0800	23317	527990 - Other Professional Services	-	2,844	2,844	-	2,714	2,714
NGFS	ENV	229994	12210	10043367-0800	10000	462531 - Fines	60,000	-	(60,000)	60,000	-	(60,000)
NGFS	ENV	229994	12210	10043367-0800	10000	527990 - Other Professional Services	60,000	54,000	(6,000)	60,000	54,000	(6,000)
NGFS	ENV	229994	12210	10043367-0800	23318	462531 - Fines	-	60,000	60,000	-	60,000	60,000
NGFS	ENV	229994	12210	10043367-0800	23318	527990 - Other Professional Services	-	6,000	6,000	-	6,000	6,000
NGFS	ENV	229994	13990	10026725-0001	10000	581161 - GF-ADM-Digital Services	18,000	-	(18,000)	19,538	-	(19,538)
NGFS	ENV	229994	13990	10026725-0001	10000	581210 - DT Technology Infrastructure	11,371	-	(11,371)	11,371	-	(11,371)
NGFS	ENV	229994	13990	10026725-0001	10000	581750 - GF-Purch-General Office	-	54,474	54,474	-	57,478	57,478
NGFS	ENV	229994	13990	10026725-0100	10000	499999 - Beg Fund Balance - Budget Only	923,260	912,783	(10,477)	-	(11,788)	(11,788)
NGFS	ENV	229994	13990	10026725-0800	10000	581069 - Sr-DPW-Street Use & Mapping	16,000	-	(16,000)	16,000	-	(16,000)
NGFS	ENV	229994	13990	10026725-0800	10000	581096 - SR-DPW-Code Enforcement	-	16,000	16,000	-	16,000	16,000

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	ENV	229994	13990	10042303-0100	10000	581015 - HRD Systems & Analytics	4,145	4,144	(1)	4,293	4,247	(46)
NGFS	ENV	229994	13990	10042303-0100	10000	581130 - GF-Con-Internal Audits	26,644	27,023	379	26,744	27,456	712
NGFS	ENV	229994	13990	10042303-0100	10000	581161 - GF-ADM-Digital Services	-	17,386	17,386	-	18,399	18,399
NGFS	ENV	229994	13990	10042303-0100	10000	581210 - DT Technology Infrastructure	163,307	160,831	(2,476)	171,472	170,179	(1,293)
NGFS	ENV	229994	13990	10042303-0100	10000	581430 - GF-HR-Equal Emplymnt Opport	19,333	19,248	(85)	20,926	20,500	(426)
NGFS	ENV	229994	13990	10042303-0100	10000	581470 - GF-HR-EMPLOYMENTSERVIC	20,483	24,427	3,944	21,495	25,249	3,754
NGFS	ENV	229994	13990	10042303-0100	10000	581500 - ADM Contract Monitoring	15,345	15,260	(85)	16,542	16,095	(447)
NGFS	ENV	229994	13990	10042303-0100	10000	581650 - Leases Paid To Real Estate	560,761	560,761	-	577,378	577,379	1
NGFS	ENV	229994	13990	10042303-0100	10000	581750 - GF-Purch-General Office	54,629	-	(54,629)	58,973	-	(58,973)
NGFS	ENV	229994	13990	10042303-0100	10000	581820 - Is-Purch-Reproduction	3,194	3,181	(13)	3,338	3,300	(38)
NGFS	ENV	229994	14000	10016233-0300	15740	519990 - Other Fringe Benefits	2	127	125	(3)	854	857
NGFS	ENV	229994	14000	10026725-0200	15740	581820 - Is-Purch-Reproduction	55,063	54,938	(125)	57,529	56,672	(857)
NGFS	LIB	232048	13140	10026751-0001	10000	410110 - Prop Tax Curr Yr-Secured	70,030,000	70,200,000	170,000	70,320,000	71,190,000	870,000
NGFS	LIB	232048	13140	10026751-0001	10000	492001 - CTI Fr 1G-General Fund	120,620,000	120,700,000	80,000	118,930,000	119,550,000	620,000
NGFS	LIB	232048	13140	10026751-0001	10000	499999 - Beg Fund Balance - Budget Only	1,110,511	531,612	(578,899)	4,564,214	2,861,417	(1,702,797)
NGFS	LIB	232048	13140	10026751-0001	10000	581015 - HRD Systems & Analytics	42,660	42,645	(15)	44,181	43,711	(470)
NGFS	LIB	232048	13140	10026751-0001	10000	581130 - GF-Con-Internal Audits	392,913	392,350	(563)	397,008	396,677	(331)
NGFS	LIB	232048	13140	10026751-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	198,960	198,093	(867)	215,355	210,972	(4,383)
NGFS	LIB	232048	13140	10026751-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	210,804	210,720	(84)	221,212	217,810	(3,402)
NGFS	LIB	232048	13140	10026751-0001	10000	581500 - ADM Contract Monitoring	59,870	59,538	(332)	64,541	62,794	(1,747)
NGFS	LIB	232048	13140	10026751-0001	10000	581750 - GF-Purch-General Office	248,701	247,993	(708)	268,478	261,671	(6,807)
NGFS	LIB	232048	13140	10026751-0001	10000	581820 - Is-Purch-Reproduction	1,002	1,000	(2)	1,046	1,036	(10)
NGFS	LIB	232048	13140	10026751-0001	10000	581870 - GF-HR-SF Fellows Program	360,000	240,000	(120,000)	-	-	-
NGFS	LIB	232048	13140	10026751-0006	10000	581820 - Is-Purch-Reproduction	190,250	189,787	(463)	198,776	196,914	(1,862)
NGFS	LIB	232048	13140	10026753-0001	10000	581065 - Adm-Real Estate Special Svcs	254,031	254,031	-	267,156	266,767	(389)
NGFS	LIB	232048	13140	10026753-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	207,736	205,001	(2,735)	221,907	216,252	(5,655)
NGFS	LIB	232048	13140	10026753-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	53,038	43,035	(10,003)	41,756	41,756	-
NGFS	LIB	232048	13140	10026754-0001	10000	581161 - GF-ADM-Digital Services	204,064	197,105	(6,959)	221,512	208,597	(12,915)
NGFS	LIB	232048	13140	10026754-0001	10000	581210 - DT Technology Infrastructure	2,127,307	1,941,602	(185,705)	2,228,300	2,055,344	(172,956)
NGFS	LIB	232048	13140	10026754-0001	10000	581360 - DT Telecommunications Service	995,562	995,562	-	995,562	995,554	(8)
NGFS	LIB	232048	13140	10031292-0002	10000	581820 - Is-Purch-Reproduction	190,250	189,787	(463)	198,776	196,914	(1,862)
NGFS	MTA	138746	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,899,431	2,899,431	-	3,031,650	3,130,071	98,421
NGFS	MTA	138746	22870	10001723-0001	10000	513010 - Retire City Misc	409,764	409,764	-	437,237	451,971	14,734
NGFS	MTA	138746	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	211,294	211,294	-	221,330	227,432	6,102
NGFS	MTA	138746	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	50,911	50,911	-	53,239	54,666	1,427
NGFS	MTA	138746	22870	10001723-0001	10000	515010 - Health Service-City Match	56,218	56,218	-	60,022	63,439	3,417
NGFS	MTA	138746	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	27,286	27,286	-	28,523	29,288	765
NGFS	MTA	138746	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	7,829	7,829	-	8,190	8,409	219
NGFS	MTA	138746	22870	10001723-0001	10000	515710 - Dependent Coverage	338,725	338,725	-	364,604	378,606	14,002
NGFS	MTA	138746	22870	10001723-0001	10000	516010 - Dental Coverage	25,483	25,483	-	26,033	27,102	1,069

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138746	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	10,973	10,973	-	11,467	11,871	404
NGFS	MTA	207799	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	3,368,737	3,368,737	-	3,522,337	3,628,210	105,873
NGFS	MTA	207799	22870	10001723-0001	10000	513010 - Retire City Misc	477,122	477,122	-	509,092	524,941	15,849
NGFS	MTA	207799	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	201,255	201,255	-	211,306	217,870	6,564
NGFS	MTA	207799	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	50,686	50,686	-	52,996	54,531	1,535
NGFS	MTA	207799	22870	10001723-0001	10000	515010 - Health Service-City Match	113,254	113,254	-	122,379	126,044	3,665
NGFS	MTA	207799	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	27,162	27,162	-	28,398	29,221	823
NGFS	MTA	207799	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	7,791	7,791	-	8,153	8,389	236
NGFS	MTA	207799	22870	10001723-0001	10000	515710 - Dependent Coverage	241,281	241,281	-	257,509	272,526	15,017
NGFS	MTA	207799	22870	10001723-0001	10000	516010 - Dental Coverage	21,920	21,920	-	22,291	23,437	1,146
NGFS	MTA	207799	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	13,074	13,074	-	13,666	14,100	434
NGFS	MTA	207965	23035	10040669-0003	11525	412601 - CTI Fr 1G-GF ForMTA Popultn E	22,540,000	22,450,000	(90,000)	22,700,000	22,540,000	(160,000)
NGFS	MTA	207965	23035	10040669-0005	11525	567000 - Bldgs,Struct&Imprv Proj-Budget	22,540,000	22,450,000	(90,000)	22,700,000	22,540,000	(160,000)
NGFS	MTA	210877	22870	10001722-0002	10000	501010 - Perm Salaries-Misc-Regular	161,756	-	(161,756)	169,131	-	(169,131)
NGFS	MTA	210877	22870	10001722-0002	10000	513010 - Retire City Misc	22,969	-	(22,969)	24,507	-	(24,507)
NGFS	MTA	210877	22870	10001722-0002	10000	514010 - Social Security (OASDI & HI)	10,029	-	(10,029)	10,486	-	(10,486)
NGFS	MTA	210877	22870	10001722-0002	10000	514020 - Social Sec-Medicare(HI Only)	2,345	-	(2,345)	2,452	-	(2,452)
NGFS	MTA	210877	22870	10001722-0002	10000	515010 - Health Service-City Match	5,842	-	(5,842)	6,397	-	(6,397)
NGFS	MTA	210877	22870	10001722-0002	10000	515020 - Retiree Health-Match-Prop B	1,257	-	(1,257)	1,314	-	(1,314)
NGFS	MTA	210877	22870	10001722-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	361	-	(361)	377	-	(377)
NGFS	MTA	210877	22870	10001722-0002	10000	515710 - Dependent Coverage	15,188	-	(15,188)	16,631	-	(16,631)
NGFS	MTA	210877	22870	10001722-0002	10000	516010 - Dental Coverage	1,318	-	(1,318)	1,371	-	(1,371)
NGFS	MTA	210877	22870	10001722-0002	10000	519120 - Long Term Disability Insurance	663	-	(663)	693	-	(693)
NGFS	MTA	210877	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	191,731	353,487	161,756	200,473	369,604	169,131
NGFS	MTA	210877	22870	10001723-0001	10000	513010 - Retire City Misc	27,226	50,195	22,969	29,049	53,556	24,507
NGFS	MTA	210877	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	11,739	21,768	10,029	12,354	22,840	10,486
NGFS	MTA	210877	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	2,780	5,125	2,345	2,907	5,359	2,452
NGFS	MTA	210877	22870	10001723-0001	10000	515010 - Health Service-City Match	5,842	11,684	5,842	6,397	12,794	6,397
NGFS	MTA	210877	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	1,490	2,747	1,257	1,558	2,872	1,314
NGFS	MTA	210877	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	428	789	361	447	824	377
NGFS	MTA	210877	22870	10001723-0001	10000	515710 - Dependent Coverage	15,188	30,376	15,188	16,631	33,262	16,631
NGFS	MTA	210877	22870	10001723-0001	10000	516010 - Dental Coverage	1,318	2,636	1,318	1,371	2,742	1,371
NGFS	MTA	210877	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	786	1,449	663	822	1,515	693
NGFS	MTA	175656	22870	10001728-0001	10000	501010 - Perm Salaries-Misc-Regular	2,503,498	2,503,498	-	2,617,651	2,696,742	79,091
NGFS	MTA	175656	22870	10001728-0001	10000	513010 - Retire City Misc	359,834	359,834	-	383,836	395,676	11,840
NGFS	MTA	175656	22870	10001728-0001	10000	514010 - Social Security (OASDI & HI)	173,831	173,831	-	182,073	186,977	4,904
NGFS	MTA	175656	22870	10001728-0001	10000	514020 - Social Sec-Medicare(HI Only)	42,787	42,787	-	44,743	45,890	1,147
NGFS	MTA	175656	22870	10001728-0001	10000	515010 - Health Service-City Match	90,239	90,239	-	97,568	100,341	2,773
NGFS	MTA	175656	22870	10001728-0001	10000	515020 - Retiree Health-Match-Prop B	22,930	22,930	-	23,974	24,589	615
NGFS	MTA	175656	22870	10001728-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	6,583	6,583	-	6,877	7,053	176

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	175656	22870	10001728-0001	10000	515710 - Dependent Coverage	242,838	242,838	-	260,834	272,198	11,364
NGFS	MTA	175656	22870	10001728-0001	10000	516010 - Dental Coverage	21,108	21,108	-	21,569	22,436	867
NGFS	MTA	175656	22870	10001728-0001	10000	519120 - Long Term Disability Insurance	6,604	6,604	-	6,900	7,224	324
NGFS	MTA	175656	22870	10001728-0001	10000	581210 - DT Technology Infrastructure	1,501	-	(1,501)	1,501	-	(1,501)
NGFS	MTA	175656	22870	10001728-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	927	915	(12)	990	965	(25)
NGFS	MTA	175656	22870	10001728-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	1,915	1,554	(361)	1,508	1,508	-
NGFS	MTA	175656	22870	10001728-0001	10000	581820 - Is-Purch-Reproduction	23,298	23,241	(57)	24,342	24,114	(228)
NGFS	MTA	175657	22260	10001727-0023	10000	501010 - Perm Salaries-Misc-Regular	1,386,473	1,386,473	-	1,449,690	1,483,369	33,679
NGFS	MTA	175657	22260	10001727-0023	10000	513010 - Retire City Misc	197,585	197,585	-	210,799	215,841	5,042
NGFS	MTA	175657	22260	10001727-0023	10000	514010 - Social Security (OASDI & HI)	94,963	94,963	-	99,535	101,623	2,088
NGFS	MTA	175657	22260	10001727-0023	10000	514020 - Social Sec-Medicare(HI Only)	22,560	22,560	-	23,590	24,078	488
NGFS	MTA	175657	22260	10001727-0023	10000	515010 - Health Service-City Match	57,478	57,478	-	62,444	63,633	1,189
NGFS	MTA	175657	22260	10001727-0023	10000	515020 - Retiree Health-Match-Prop B	12,089	12,089	-	12,640	12,902	262
NGFS	MTA	175657	22260	10001727-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	3,473	3,473	-	3,629	3,704	75
NGFS	MTA	175657	22260	10001727-0023	10000	515710 - Dependent Coverage	118,280	118,280	-	127,488	132,358	4,870
NGFS	MTA	175657	22260	10001727-0023	10000	516010 - Dental Coverage	10,837	10,837	-	11,118	11,490	372
NGFS	MTA	175657	22260	10001727-0023	10000	519120 - Long Term Disability Insurance	4,828	4,828	-	5,047	5,185	138
NGFS	MTA	165646	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,606,641	2,606,641	-	2,725,485	2,861,739	136,254
NGFS	MTA	165646	22870	10001723-0001	10000	513010 - Retire City Misc	375,724	375,724	-	400,764	421,161	20,397
NGFS	MTA	165646	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	167,141	167,141	-	174,848	183,296	8,448
NGFS	MTA	165646	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	39,160	39,160	-	40,934	42,910	1,976
NGFS	MTA	165646	22870	10001723-0001	10000	515010 - Health Service-City Match	119,333	119,333	-	128,488	133,242	4,754
NGFS	MTA	165646	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	20,973	20,973	-	21,928	22,987	1,059
NGFS	MTA	165646	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	6,019	6,019	-	6,301	6,605	304
NGFS	MTA	165646	22870	10001723-0001	10000	515710 - Dependent Coverage	315,638	315,638	-	336,695	356,177	19,482
NGFS	MTA	165646	22870	10001723-0001	10000	516010 - Dental Coverage	28,069	28,069	-	28,511	29,998	1,487
NGFS	MTA	165646	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	8,020	8,020	-	8,381	8,940	559
NGFS	MTA	165646	22870	10001723-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	781,345	771,058	(10,287)	834,646	813,376	(21,270)
NGFS	MTA	165646	22870	10001723-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	358,195	290,642	(67,553)	282,005	282,005	-
NGFS	MTA	165647	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,963,691	2,963,691	-	3,098,825	3,181,510	82,685
NGFS	MTA	165647	22870	10001723-0001	10000	513010 - Retire City Misc	434,143	434,143	-	462,920	475,298	12,378
NGFS	MTA	165647	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	193,665	193,665	-	202,579	207,705	5,126
NGFS	MTA	165647	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	45,355	45,355	-	47,413	48,612	1,199
NGFS	MTA	165647	22870	10001723-0001	10000	515010 - Health Service-City Match	106,385	106,385	-	115,201	118,073	2,872
NGFS	MTA	165647	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	24,311	24,311	-	25,419	26,061	642
NGFS	MTA	165647	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	6,977	6,977	-	7,287	7,471	184
NGFS	MTA	165647	22870	10001723-0001	10000	515710 - Dependent Coverage	416,859	416,859	-	451,184	462,954	11,770
NGFS	MTA	165647	22870	10001723-0001	10000	516010 - Dental Coverage	33,395	33,395	-	34,333	35,231	898
NGFS	MTA	165647	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	11,357	11,357	-	11,881	12,220	339
NGFS	MTA	165648	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,072,431	2,077,511	5,080	2,166,920	2,236,071	69,151

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	165648	22870	10001723-0001	10000	513010 - Retire City Misc	301,899	302,620	721	321,960	332,287	10,327
NGFS	MTA	165648	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	132,386	132,436	50	138,440	142,530	4,090
NGFS	MTA	165648	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	30,966	31,039	73	32,377	33,380	1,003
NGFS	MTA	165648	22870	10001723-0001	10000	515010 - Health Service-City Match	124,458	123,836	(622)	135,292	136,839	1,547
NGFS	MTA	165648	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	16,583	16,622	39	17,347	17,884	537
NGFS	MTA	165648	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	4,760	4,772	12	4,988	5,141	153
NGFS	MTA	165648	22870	10001723-0001	10000	515710 - Dependent Coverage	274,528	276,435	1,907	296,553	307,773	11,220
NGFS	MTA	165648	22870	10001723-0001	10000	516010 - Dental Coverage	24,655	24,815	160	25,338	26,201	863
NGFS	MTA	165648	22870	10001723-0001	10000	519110 - Flexible Benefit Package	-	6,381	6,381	-	6,987	6,987
NGFS	MTA	165648	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	8,498	7,725	(773)	8,883	8,337	(546)
NGFS	MTA	207808	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	1,320,455	1,320,455	-	1,380,660	1,415,557	34,897
NGFS	MTA	207808	22870	10001723-0001	10000	513010 - Retire City Misc	191,557	191,557	-	204,297	209,521	5,224
NGFS	MTA	207808	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	83,157	83,157	-	86,951	89,115	2,164
NGFS	MTA	207808	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	19,451	19,451	-	20,336	20,842	506
NGFS	MTA	207808	22870	10001723-0001	10000	515010 - Health Service-City Match	76,117	76,117	-	82,802	84,040	1,238
NGFS	MTA	207808	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	10,419	10,419	-	10,896	11,167	271
NGFS	MTA	207808	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	2,991	2,991	-	3,129	3,207	78
NGFS	MTA	207808	22870	10001723-0001	10000	515710 - Dependent Coverage	159,920	159,920	-	172,880	177,953	5,073
NGFS	MTA	207808	22870	10001723-0001	10000	516010 - Dental Coverage	14,560	14,560	-	14,976	15,363	387
NGFS	MTA	207808	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	4,675	4,675	-	4,889	5,032	143
NGFS	MTA	207813	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	112,156	-	(112,156)	117,270	-	(117,270)
NGFS	MTA	207813	22870	10001723-0001	10000	513010 - Retire City Misc	16,465	-	(16,465)	17,555	-	(17,555)
NGFS	MTA	207813	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	6,954	-	(6,954)	7,271	-	(7,271)
NGFS	MTA	207813	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	1,626	-	(1,626)	1,700	-	(1,700)
NGFS	MTA	207813	22870	10001723-0001	10000	515010 - Health Service-City Match	5,842	-	(5,842)	6,397	-	(6,397)
NGFS	MTA	207813	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	871	-	(871)	911	-	(911)
NGFS	MTA	207813	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	250	-	(250)	262	-	(262)
NGFS	MTA	207813	22870	10001723-0001	10000	515710 - Dependent Coverage	15,188	-	(15,188)	16,631	-	(16,631)
NGFS	MTA	207813	22870	10001723-0001	10000	516010 - Dental Coverage	1,318	-	(1,318)	1,371	-	(1,371)
NGFS	MTA	207813	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	460	-	(460)	481	-	(481)
NGFS	MTA	207813	22870	10001725-0001	10000	501010 - Perm Salaries-Misc-Regular	3,813,415	3,925,571	112,156	3,987,291	4,249,739	262,448
NGFS	MTA	207813	22870	10001725-0001	10000	513010 - Retire City Misc	539,367	555,832	16,465	575,525	614,813	39,288
NGFS	MTA	207813	22870	10001725-0001	10000	514010 - Social Security (OASDI & HI)	242,719	249,673	6,954	254,591	270,863	16,272
NGFS	MTA	207813	22870	10001725-0001	10000	514020 - Social Sec-Medicare(HI Only)	61,870	63,496	1,626	64,693	68,498	3,805
NGFS	MTA	207813	22870	10001725-0001	10000	515010 - Health Service-City Match	131,429	137,271	5,842	141,587	153,035	11,448
NGFS	MTA	207813	22870	10001725-0001	10000	515020 - Retiree Health-Match-Prop B	33,155	34,026	871	34,665	36,704	2,039
NGFS	MTA	207813	22870	10001725-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	9,521	9,771	250	9,950	10,536	586
NGFS	MTA	207813	22870	10001725-0001	10000	515710 - Dependent Coverage	268,834	284,022	15,188	284,838	322,168	37,330
NGFS	MTA	207813	22870	10001725-0001	10000	516010 - Dental Coverage	24,909	26,227	1,318	25,181	28,132	2,951
NGFS	MTA	207813	22870	10001725-0001	10000	519120 - Long Term Disability Insurance	9,928	10,388	460	10,376	11,452	1,076

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207964	22870	10022175-0001	10000	501010 - Perm Salaries-Misc-Regular	37,123,493	37,123,493	-	38,816,282	39,929,357	1,113,075
NGFS	MTA	207964	22870	10022175-0001	10000	513010 - Retire City Misc	5,446,662	5,446,662	-	5,807,800	5,974,427	166,627
NGFS	MTA	207964	22870	10022175-0001	10000	514010 - Social Security (OASDI & HI)	2,734,845	2,734,845	-	2,859,506	2,928,517	69,011
NGFS	MTA	207964	22870	10022175-0001	10000	514020 - Social Sec-Medicare(HI Only)	640,498	640,498	-	669,479	685,619	16,140
NGFS	MTA	207964	22870	10022175-0001	10000	515010 - Health Service-City Match	2,917,422	2,917,422	-	3,176,774	3,215,500	38,726
NGFS	MTA	207964	22870	10022175-0001	10000	515020 - Retiree Health-Match-Prop B	343,325	343,325	-	358,881	367,530	8,649
NGFS	MTA	207964	22870	10022175-0001	10000	515030 - RetireeHlthCare-CityMatchPropt	98,630	98,630	-	102,828	105,310	2,482
NGFS	MTA	207964	22870	10022175-0001	10000	515710 - Dependent Coverage	4,357,766	4,357,766	-	4,699,132	4,857,825	158,693
NGFS	MTA	207964	22870	10022175-0001	10000	516010 - Dental Coverage	430,661	430,661	-	442,430	454,541	12,111
NGFS	MTA	207964	22870	10022175-0001	10000	519120 - Long Term Disability Insurance	150,264	150,264	-	157,266	161,830	4,564
NGFS	MTA	207964	22870	10022175-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	1,572,837	1,552,130	(20,707)	1,680,130	1,637,314	(42,816)
NGFS	MTA	207964	22870	10022175-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	398,053	322,983	(75,070)	313,383	313,383	-
NGFS	MTA	207964	22870	10022175-0001	10000	581820 - Is-Purch-Reproduction	19,048	19,002	(46)	19,902	19,715	(187)
NGFS	MTA	138674	22260	10001721-0023	10000	552210 - Fees Licenses Permits	672	-	(672)	693	-	(693)
NGFS	MTA	138674	22870	10001721-0023	10000	552210 - Fees Licenses Permits	-	672	672	-	693	693
NGFS	MTA	138678	22431	10012000-0004	14428	499999 - Beg Fund Balance - Budget Onl	-	2,533,305	2,533,305	-	-	-
NGFS	MTA	138678	22431	10012000-0004	14428	567000 - Bldgs,Struct&Imprv Proj-Budget	-	2,533,305	2,533,305	-	-	-
NGFS	MTA	138678	22431	10012001-0006	14429	499999 - Beg Fund Balance - Budget Onl	-	2,776,824	2,776,824	-	-	-
NGFS	MTA	138678	22431	10012001-0006	14429	567000 - Bldgs,Struct&Imprv Proj-Budget	-	2,776,824	2,776,824	-	-	-
NGFS	MTA	138678	22455	10040737-0003	20560	412601 - CTI Fr 1G-GF ForMTA Popultn E	42,280,000	42,210,000	(70,000)	42,690,000	42,380,000	(310,000)
NGFS	MTA	138678	22455	10040737-0005	20560	567000 - Bldgs,Struct&Imprv Proj-Budget	42,280,000	42,210,000	(70,000)	42,690,000	42,380,000	(310,000)
NGFS	MTA	138688	22260	10001721-0023	10000	501010 - Perm Salaries-Misc-Regular	122,722	-	(122,722)	128,318	-	(128,318)
NGFS	MTA	138688	22260	10001721-0023	10000	513010 - Retire City Misc	18,016	-	(18,016)	19,209	-	(19,209)
NGFS	MTA	138688	22260	10001721-0023	10000	514010 - Social Security (OASDI & HI)	7,609	-	(7,609)	7,956	-	(7,956)
NGFS	MTA	138688	22260	10001721-0023	10000	514020 - Social Sec-Medicare(HI Only)	1,779	-	(1,779)	1,861	-	(1,861)
NGFS	MTA	138688	22260	10001721-0023	10000	515010 - Health Service-City Match	7,361	-	(7,361)	8,060	-	(8,060)
NGFS	MTA	138688	22260	10001721-0023	10000	515020 - Retiree Health-Match-Prop B	954	-	(954)	997	-	(997)
NGFS	MTA	138688	22260	10001721-0023	10000	515030 - RetireeHlthCare-CityMatchPropt	274	-	(274)	286	-	(286)
NGFS	MTA	138688	22260	10001721-0023	10000	515710 - Dependent Coverage	12,931	-	(12,931)	14,159	-	(14,159)
NGFS	MTA	138688	22260	10001721-0023	10000	516010 - Dental Coverage	1,221	-	(1,221)	1,270	-	(1,270)
NGFS	MTA	138688	22260	10001721-0023	10000	519120 - Long Term Disability Insurance	503	-	(503)	526	-	(526)
NGFS	MTA	138688	22260	10001721-0023	10000	527020 - Engineering Services	31,005	-	(31,005)	31,972	-	(31,972)
NGFS	MTA	138688	22260	10001721-0023	10000	527040 - Construction Contracts	8,268	-	(8,268)	8,526	-	(8,526)
NGFS	MTA	138688	22260	10001721-0023	10000	527990 - Other Professional Services	2,067	-	(2,067)	2,131	-	(2,131)
NGFS	MTA	138688	22260	10001721-0023	10000	530210 - Garage Rent	62,010	-	(62,010)	63,945	-	(63,945)
NGFS	MTA	138688	22260	10001721-0023	10000	530310 - Misc Facilities Rental	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138688	22260	10001721-0023	10000	531310 - Office Machine Rental	517	-	(517)	533	-	(533)
NGFS	MTA	138688	22260	10001721-0023	10000	535210 - Freight-Delivery	103	-	(103)	107	-	(107)
NGFS	MTA	138688	22260	10001721-0023	10000	535520 - Printing	517	-	(517)	533	-	(533)
NGFS	MTA	138688	22260	10001721-0023	10000	535610 - Postage	78	-	(78)	80	-	(80)

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138688	22260	10001721-0023	10000	535710 - Subscriptions	3,359	-	(3,359)	3,464	-	(3,464)
NGFS	MTA	138688	22260	10001721-0023	10000	535810 - Advertising	4,651	-	(4,651)	4,796	-	(4,796)
NGFS	MTA	138688	22260	10001721-0023	10000	535960 - Software Licensing Fees	517	-	(517)	533	-	(533)
NGFS	MTA	138688	22260	10001721-0023	10000	535990 - Other Current Expenses	258	-	(258)	266	-	(266)
NGFS	MTA	138688	22260	10001721-0023	10000	552210 - Fees Licenses Permits	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138688	22260	10001721-0023	10000	549210 - Data Processing Supplies	517	-	(517)	533	-	(533)
NGFS	MTA	138688	22260	10001721-0023	10000	549410 - Minor Furnishings	362	-	(362)	373	-	(373)
NGFS	MTA	138688	22260	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	10,335	-	(10,335)	10,657	-	(10,657)
NGFS	MTA	138688	22260	10001721-0023	10000	549510 - Other Office Supplies	5,168	-	(5,168)	5,329	-	(5,329)
NGFS	MTA	138688	22260	10001721-0023	10000	549750 - Books - Non Library Only	1,550	-	(1,550)	1,599	-	(1,599)
NGFS	MTA	138688	22260	10001721-0023	10000	550010 - Eqpmnt(5KOr_-Controlled Asset	5,168	-	(5,168)	5,329	-	(5,329)
NGFS	MTA	138688	22305	10001721-0023	10000	581210 - DT Technology Infrastructure	16,072	-	(16,072)	16,072	-	(16,072)
NGFS	MTA	138688	22870	10001721-0023	10000	501010 - Perm Salaries-Misc-Regular	-	122,722	122,722	-	128,318	128,318
NGFS	MTA	138688	22870	10001721-0023	10000	513010 - Retire City Misc	-	18,016	18,016	-	19,209	19,209
NGFS	MTA	138688	22870	10001721-0023	10000	514010 - Social Security (OASDI & HI)	-	7,609	7,609	-	7,956	7,956
NGFS	MTA	138688	22870	10001721-0023	10000	514020 - Social Sec-Medicare(HI Only)	-	1,779	1,779	-	1,861	1,861
NGFS	MTA	138688	22870	10001721-0023	10000	515010 - Health Service-City Match	-	7,361	7,361	-	8,060	8,060
NGFS	MTA	138688	22870	10001721-0023	10000	515020 - Retiree Health-Match-Prop B	-	954	954	-	997	997
NGFS	MTA	138688	22870	10001721-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	-	274	274	-	286	286
NGFS	MTA	138688	22870	10001721-0023	10000	515710 - Dependent Coverage	-	12,931	12,931	-	14,159	14,159
NGFS	MTA	138688	22870	10001721-0023	10000	516010 - Dental Coverage	-	1,221	1,221	-	1,270	1,270
NGFS	MTA	138688	22870	10001721-0023	10000	519120 - Long Term Disability Insurance	-	503	503	-	526	526
NGFS	MTA	138688	22870	10001721-0023	10000	527020 - Engineering Services	-	31,005	31,005	-	31,972	31,972
NGFS	MTA	138688	22870	10001721-0023	10000	527040 - Construction Contracts	-	8,268	8,268	-	8,526	8,526
NGFS	MTA	138688	22870	10001721-0023	10000	527990 - Other Professional Services	-	2,067	2,067	-	2,131	2,131
NGFS	MTA	138688	22870	10001721-0023	10000	530210 - Garage Rent	-	62,010	62,010	-	63,945	63,945
NGFS	MTA	138688	22870	10001721-0023	10000	530310 - Misc Facilities Rental	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138688	22870	10001721-0023	10000	531310 - Office Machine Rental	-	517	517	-	533	533
NGFS	MTA	138688	22870	10001721-0023	10000	535210 - Freight-Delivery	-	103	103	-	107	107
NGFS	MTA	138688	22870	10001721-0023	10000	535520 - Printing	-	517	517	-	533	533
NGFS	MTA	138688	22870	10001721-0023	10000	535610 - Postage	-	78	78	-	80	80
NGFS	MTA	138688	22870	10001721-0023	10000	535710 - Subscriptions	-	3,359	3,359	-	3,464	3,464
NGFS	MTA	138688	22870	10001721-0023	10000	535810 - Advertising	-	4,651	4,651	-	4,796	4,796
NGFS	MTA	138688	22870	10001721-0023	10000	535960 - Software Licensing Fees	-	517	517	-	533	533
NGFS	MTA	138688	22870	10001721-0023	10000	535990 - Other Current Expenses	-	258	258	-	266	266
NGFS	MTA	138688	22870	10001721-0023	10000	552210 - Fees Licenses Permits	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138688	22870	10001721-0023	10000	549210 - Data Processing Supplies	-	517	517	-	533	533
NGFS	MTA	138688	22870	10001721-0023	10000	549410 - Minor Furnishings	-	362	362	-	373	373
NGFS	MTA	138688	22870	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	-	10,335	10,335	-	10,657	10,657
NGFS	MTA	138688	22870	10001721-0023	10000	549510 - Other Office Supplies	-	5,168	5,168	-	5,329	5,329

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138688	22870	10001721-0023	10000	549750 - Books - Non Library Only	-	1,550	1,550	-	1,599	1,599
NGFS	MTA	138688	22870	10001721-0023	10000	550010 - Eqpmnt(5KOr_-Controlled Asset	-	5,168	5,168	-	5,329	5,329
NGFS	MTA	138690	22260	10001721-0023	10000	535210 - Freight-Delivery	52	-	(52)	53	-	(53)
NGFS	MTA	138690	22260	10001721-0023	10000	552210 - Fees Licenses Permits	1,860	-	(1,860)	1,918	-	(1,918)
NGFS	MTA	138690	22260	10001721-0023	10000	545310 - Uniforms	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138690	22260	10001721-0023	10000	545990 - Other Safety Expenses	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138690	22870	10001721-0023	10000	535210 - Freight-Delivery	-	52	52	-	53	53
NGFS	MTA	138690	22870	10001721-0023	10000	552210 - Fees Licenses Permits	-	1,860	1,860	-	1,918	1,918
NGFS	MTA	138690	22870	10001721-0023	10000	545310 - Uniforms	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138690	22870	10001721-0023	10000	545990 - Other Safety Expenses	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138692	22260	10001721-0023	10000	535960 - Software Licensing Fees	517	-	(517)	533	-	(533)
NGFS	MTA	138692	22260	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	517	-	(517)	533	-	(533)
NGFS	MTA	138692	22870	10001721-0023	10000	535960 - Software Licensing Fees	-	517	517	-	533	533
NGFS	MTA	138692	22870	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	-	517	517	-	533	533
NGFS	MTA	138693	22260	10001721-0023	10000	527000 - Prof & Specialized Svcs-Bdgt	67,178	-	(67,178)	69,273	-	(69,273)
NGFS	MTA	138693	22260	10001721-0023	10000	527990 - Other Professional Services	3,101	-	(3,101)	3,197	-	(3,197)
NGFS	MTA	138693	22260	10001721-0023	10000	535210 - Freight-Delivery	52	-	(52)	53	-	(53)
NGFS	MTA	138693	22260	10001721-0023	10000	535960 - Software Licensing Fees	75,446	-	(75,446)	77,799	-	(77,799)
NGFS	MTA	138693	22260	10001721-0023	10000	552210 - Fees Licenses Permits	3,876	-	(3,876)	3,997	-	(3,997)
NGFS	MTA	138693	22260	10001721-0023	10000	545310 - Uniforms	1,757	-	(1,757)	1,812	-	(1,812)
NGFS	MTA	138693	22260	10001721-0023	10000	545990 - Other Safety Expenses	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138693	22260	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	517	-	(517)	533	-	(533)
NGFS	MTA	138693	22260	10001721-0023	10000	549510 - Other Office Supplies	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138693	22870	10001721-0023	10000	527000 - Prof & Specialized Svcs-Bdgt	-	67,178	67,178	-	69,273	69,273
NGFS	MTA	138693	22870	10001721-0023	10000	527990 - Other Professional Services	-	3,101	3,101	-	3,197	3,197
NGFS	MTA	138693	22870	10001721-0023	10000	535210 - Freight-Delivery	-	52	52	-	53	53
NGFS	MTA	138693	22870	10001721-0023	10000	535960 - Software Licensing Fees	-	75,446	75,446	-	77,799	77,799
NGFS	MTA	138693	22870	10001721-0023	10000	552210 - Fees Licenses Permits	-	3,876	3,876	-	3,997	3,997
NGFS	MTA	138693	22870	10001721-0023	10000	545310 - Uniforms	-	1,757	1,757	-	1,812	1,812
NGFS	MTA	138693	22870	10001721-0023	10000	545990 - Other Safety Expenses	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138693	22870	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	-	517	517	-	533	533
NGFS	MTA	138693	22870	10001721-0023	10000	549510 - Other Office Supplies	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138751	22260	10001722-0002	10000	501010 - Perm Salaries-Misc-Regular	396,605	-	(396,605)	414,689	-	(414,689)
NGFS	MTA	138751	22260	10001722-0002	10000	513010 - Retire City Misc	57,446	-	(57,446)	61,267	-	(61,267)
NGFS	MTA	138751	22260	10001722-0002	10000	514010 - Social Security (OASDI & HI)	24,591	-	(24,591)	25,710	-	(25,710)
NGFS	MTA	138751	22260	10001722-0002	10000	514020 - Social Sec-Medicare(HI Only)	5,750	-	(5,750)	6,013	-	(6,013)
NGFS	MTA	138751	22260	10001722-0002	10000	515010 - Health Service-City Match	20,961	-	(20,961)	22,406	-	(22,406)
NGFS	MTA	138751	22260	10001722-0002	10000	515020 - Retiree Health-Match-Prop B	3,082	-	(3,082)	3,222	-	(3,222)
NGFS	MTA	138751	22260	10001722-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	885	-	(885)	926	-	(926)
NGFS	MTA	138751	22260	10001722-0002	10000	515710 - Dependent Coverage	33,651	-	(33,651)	34,618	-	(34,618)

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138751	22260	10001722-0002	10000	516010 - Dental Coverage	3,276	-	(3,276)	3,239	-	(3,239)
NGFS	MTA	138751	22260	10001722-0002	10000	519120 - Long Term Disability Insurance	1,627	-	(1,627)	1,700	-	(1,700)
NGFS	MTA	138751	22260	10001722-0002	10000	527990 - Other Professional Services	48,790	-	(48,790)	50,311	-	(50,311)
NGFS	MTA	138751	22260	10001722-0002	10000	535710 - Subscriptions	2,067	-	(2,067)	2,131	-	(2,131)
NGFS	MTA	138751	22260	10001722-0002	10000	552210 - Fees Licenses Permits	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138751	22260	10001722-0002	10000	549990 - Other Materials & Supplies	6,201	-	(6,201)	6,394	-	(6,394)
NGFS	MTA	138751	22870	10001722-0002	10000	501010 - Perm Salaries-Misc-Regular	-	396,605	396,605	-	445,398	445,398
NGFS	MTA	138751	22870	10001722-0002	10000	513010 - Retire City Misc	-	57,446	57,446	-	65,864	65,864
NGFS	MTA	138751	22870	10001722-0002	10000	514010 - Social Security (OASDI & HI)	-	24,590	24,590	-	27,614	27,614
NGFS	MTA	138751	22870	10001722-0002	10000	514020 - Social Sec-Medicare(HI Only)	-	5,750	5,750	-	6,458	6,458
NGFS	MTA	138751	22870	10001722-0002	10000	515010 - Health Service-City Match	-	20,960	20,960	-	23,545	23,545
NGFS	MTA	138751	22870	10001722-0002	10000	515020 - Retiree Health-Match-Prop B	-	3,082	3,082	-	3,460	3,460
NGFS	MTA	138751	22870	10001722-0002	10000	515030 - RetireeHlthCare-CityMatchPropI	-	885	885	-	993	993
NGFS	MTA	138751	22870	10001722-0002	10000	515710 - Dependent Coverage	-	33,652	33,652	-	39,285	39,285
NGFS	MTA	138751	22870	10001722-0002	10000	516010 - Dental Coverage	-	3,277	3,277	-	3,595	3,595
NGFS	MTA	138751	22870	10001722-0002	10000	519120 - Long Term Disability Insurance	-	1,627	1,627	-	1,826	1,826
NGFS	MTA	138751	22870	10001722-0002	10000	527990 - Other Professional Services	-	48,790	48,790	-	50,311	50,311
NGFS	MTA	138751	22870	10001722-0002	10000	535710 - Subscriptions	-	2,067	2,067	-	2,131	2,131
NGFS	MTA	138751	22870	10001722-0002	10000	552210 - Fees Licenses Permits	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138751	22870	10001722-0002	10000	549990 - Other Materials & Supplies	-	6,201	6,201	-	6,394	6,394
NGFS	MTA	149701	22260	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	1,375,879	-	(1,375,879)	1,438,615	-	(1,438,615)
NGFS	MTA	149701	22260	10001724-0023	10000	513010 - Retire City Misc	195,376	-	(195,376)	208,456	-	(208,456)
NGFS	MTA	149701	22260	10001724-0023	10000	514010 - Social Security (OASDI & HI)	80,400	-	(80,400)	84,544	-	(84,544)
NGFS	MTA	149701	22260	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	19,951	-	(19,951)	20,860	-	(20,860)
NGFS	MTA	149701	22260	10001724-0023	10000	515010 - Health Service-City Match	40,272	-	(40,272)	44,098	-	(44,098)
NGFS	MTA	149701	22260	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	10,691	-	(10,691)	11,178	-	(11,178)
NGFS	MTA	149701	22260	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchPropI	3,068	-	(3,068)	3,209	-	(3,209)
NGFS	MTA	149701	22260	10001724-0023	10000	515710 - Dependent Coverage	108,223	-	(108,223)	118,505	-	(118,505)
NGFS	MTA	149701	22260	10001724-0023	10000	516010 - Dental Coverage	9,386	-	(9,386)	9,763	-	(9,763)
NGFS	MTA	149701	22260	10001724-0023	10000	519110 - Flexible Benefit Package	6,381	-	(6,381)	6,987	-	(6,987)
NGFS	MTA	149701	22260	10001724-0023	10000	519120 - Long Term Disability Insurance	4,785	-	(4,785)	5,003	-	(5,003)
NGFS	MTA	149701	22870	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	-	1,375,879	1,375,879	-	1,438,615	1,438,615
NGFS	MTA	149701	22870	10001724-0023	10000	513010 - Retire City Misc	-	195,376	195,376	-	208,456	208,456
NGFS	MTA	149701	22870	10001724-0023	10000	514010 - Social Security (OASDI & HI)	-	80,400	80,400	-	84,544	84,544
NGFS	MTA	149701	22870	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	-	19,951	19,951	-	20,860	20,860
NGFS	MTA	149701	22870	10001724-0023	10000	515010 - Health Service-City Match	-	40,272	40,272	-	44,098	44,098
NGFS	MTA	149701	22870	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	-	10,691	10,691	-	11,178	11,178
NGFS	MTA	149701	22870	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchPropI	-	3,068	3,068	-	3,209	3,209
NGFS	MTA	149701	22870	10001724-0023	10000	515710 - Dependent Coverage	-	108,223	108,223	-	118,505	118,505
NGFS	MTA	149701	22870	10001724-0023	10000	516010 - Dental Coverage	-	9,386	9,386	-	9,763	9,763

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	149701	22870	10001724-0023	10000	519110 - Flexible Benefit Package	-	6,381	6,381	-	6,987	6,987
NGFS	MTA	149701	22870	10001724-0023	10000	519120 - Long Term Disability Insurance	-	4,785	4,785	-	5,003	5,003
NGFS	MTA	165650	22870	10001722-0001	10000	501010 - Perm Salaries-Misc-Regular	929,943	929,943	-	972,345	998,327	25,982
NGFS	MTA	165650	22870	10001722-0001	10000	513010 - Retire City Misc	130,804	130,804	-	139,590	143,480	3,890
NGFS	MTA	165650	22870	10001722-0001	10000	514010 - Social Security (OASDI & HI)	50,323	50,323	-	52,857	54,468	1,611
NGFS	MTA	165650	22870	10001722-0001	10000	514020 - Social Sec-Medicare(HI Only)	13,483	13,483	-	14,098	14,475	377
NGFS	MTA	165650	22870	10001722-0001	10000	515010 - Health Service-City Match	26,153	26,153	-	28,192	29,083	891
NGFS	MTA	165650	22870	10001722-0001	10000	515020 - Retiree Health-Match-Prop B	7,226	7,226	-	7,555	7,757	202
NGFS	MTA	165650	22870	10001722-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	2,075	2,075	-	2,168	2,226	58
NGFS	MTA	165650	22870	10001722-0001	10000	515710 - Dependent Coverage	59,119	59,119	-	62,911	66,564	3,653
NGFS	MTA	165650	22870	10001722-0001	10000	516010 - Dental Coverage	5,343	5,343	-	5,419	5,698	279
NGFS	MTA	165650	22870	10001722-0001	10000	519120 - Long Term Disability Insurance	2,672	2,672	-	2,793	2,900	107
NGFS	MTA	165653	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	560,477	560,477	-	586,031	611,724	25,693
NGFS	MTA	165653	22870	10001723-0001	10000	513010 - Retire City Misc	80,483	80,483	-	85,854	89,700	3,846
NGFS	MTA	165653	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	36,128	36,128	-	37,854	39,447	1,593
NGFS	MTA	165653	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	8,511	8,511	-	8,897	9,270	373
NGFS	MTA	165653	22870	10001723-0001	10000	515010 - Health Service-City Match	31,698	31,698	-	34,313	35,204	891
NGFS	MTA	165653	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	4,561	4,561	-	4,770	4,970	200
NGFS	MTA	165653	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	1,310	1,310	-	1,368	1,425	57
NGFS	MTA	165653	22870	10001723-0001	10000	515710 - Dependent Coverage	52,369	52,369	-	55,720	59,373	3,653
NGFS	MTA	165653	22870	10001723-0001	10000	516010 - Dental Coverage	5,144	5,144	-	5,227	5,506	279
NGFS	MTA	165653	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	765	765	-	801	906	105
NGFS	MTA	207809	22260	10001722-0002	10000	581360 - DT Telecommunications Service	76,996	989,356	912,360	76,996	988,730	911,734
NGFS	MTA	207809	22305	10001722-0002	10000	581360 - DT Telecommunications Service	912,360	-	(912,360)	912,360	-	(912,360)
NGFS	MTA	207801	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	3,321,952	3,321,952	-	3,474,569	3,542,510	67,941
NGFS	MTA	207801	22870	10001723-0001	10000	513010 - Retire City Misc	477,813	477,813	-	511,400	521,571	10,171
NGFS	MTA	207801	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	179,667	179,667	-	188,646	192,858	4,212
NGFS	MTA	207801	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	48,831	48,831	-	51,074	52,059	985
NGFS	MTA	207801	22870	10001723-0001	10000	515010 - Health Service-City Match	98,142	98,142	-	106,375	108,752	2,377
NGFS	MTA	207801	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	26,164	26,164	-	27,368	27,896	528
NGFS	MTA	207801	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	7,514	7,514	-	7,855	8,007	152
NGFS	MTA	207801	22870	10001723-0001	10000	515710 - Dependent Coverage	218,301	218,301	-	234,574	244,315	9,741
NGFS	MTA	207801	22870	10001723-0001	10000	516010 - Dental Coverage	19,992	19,992	-	20,453	21,196	743
NGFS	MTA	207801	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	5,900	5,900	-	6,174	6,453	279
NGFS	MTA	207801	22870	10001723-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	428,267	422,628	(5,639)	457,481	445,823	(11,658)
NGFS	MTA	207801	22870	10001723-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	81,813	66,383	(15,430)	64,410	64,410	-
NGFS	MTA	207801	22870	10001723-0001	10000	581820 - Is-Purch-Reproduction	139,704	139,364	(340)	145,964	144,597	(1,367)
NGFS	MTA	138711	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(1,469,214)	(925,480)	543,734	(1,535,795)	(786,381)	749,414
NGFS	MTA	138711	22265	10001719-0023	10000	513010 - Retire City Misc	(216,649)	(136,829)	79,820	(230,356)	(118,169)	112,187
NGFS	MTA	138711	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	(101,002)	(67,290)	33,712	(105,422)	(58,958)	46,464

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138711	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	(21,304)	(13,420)	7,884	(22,269)	(11,402)	10,867
NGFS	MTA	138711	22265	10001719-0023	10000	515010 - Health Service-City Match	(51,205)	(33,929)	17,276	(59,784)	(33,686)	26,098
NGFS	MTA	138711	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	(11,415)	(7,190)	4,225	(11,933)	(6,111)	5,822
NGFS	MTA	138711	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(3,277)	(2,064)	1,213	(3,424)	(1,753)	1,671
NGFS	MTA	138711	22265	10001719-0023	10000	515710 - Dependent Coverage	(244,409)	(173,613)	70,796	(282,846)	(175,901)	106,945
NGFS	MTA	138711	22265	10001719-0023	10000	516010 - Dental Coverage	(19,150)	(13,462)	5,688	(21,077)	(12,915)	8,162
NGFS	MTA	138711	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(8,232)	(6,003)	2,229	(8,605)	(5,532)	3,073
NGFS	MTA	138711	22265	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	-	277,944	277,944	-	290,618	290,618
NGFS	MTA	138711	22265	10001724-0023	10000	513010 - Retire City Misc	-	39,468	39,468	-	42,111	42,111
NGFS	MTA	138711	22265	10001724-0023	10000	514010 - Social Security (OASDI & HI)	-	11,739	11,739	-	12,354	12,354
NGFS	MTA	138711	22265	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	-	4,030	4,030	-	4,214	4,214
NGFS	MTA	138711	22265	10001724-0023	10000	515010 - Health Service-City Match	-	5,220	5,220	-	5,716	5,716
NGFS	MTA	138711	22265	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	-	2,160	2,160	-	2,258	2,258
NGFS	MTA	138711	22265	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	-	620	620	-	648	648
NGFS	MTA	138711	22265	10001724-0023	10000	515710 - Dependent Coverage	-	17,095	17,095	-	18,719	18,719
NGFS	MTA	138711	22265	10001724-0023	10000	516010 - Dental Coverage	-	1,478	1,478	-	1,537	1,537
NGFS	MTA	138711	22265	10001724-0023	10000	519110 - Flexible Benefit Package	-	6,381	6,381	-	6,987	6,987
NGFS	MTA	138715	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	-	208,802	208,802	-	218,323	218,323
NGFS	MTA	138715	22265	10001719-0023	10000	513010 - Retire City Misc	-	29,650	29,650	-	31,635	31,635
NGFS	MTA	138715	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	2,911	14,650	11,739	3,054	15,408	12,354
NGFS	MTA	138715	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	681	3,709	3,028	715	3,881	3,166
NGFS	MTA	138715	22265	10001719-0023	10000	515010 - Health Service-City Match	-	5,220	5,220	-	5,716	5,716
NGFS	MTA	138715	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	365	1,987	1,622	383	2,079	1,696
NGFS	MTA	138715	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	105	571	466	110	597	487
NGFS	MTA	138715	22265	10001719-0023	10000	515710 - Dependent Coverage	-	17,095	17,095	-	18,719	18,719
NGFS	MTA	138715	22265	10001719-0023	10000	516010 - Dental Coverage	-	1,478	1,478	-	1,537	1,537
NGFS	MTA	138715	22265	10001719-0023	10000	519110 - Flexible Benefit Package	-	6,381	6,381	-	6,987	6,987
NGFS	MTA	210921	22280	10043431-0001	22900	552410 - Payments To Other Govt	-	-	-	-	1,622,400	1,622,400
NGFS	MTA	168646	22260	10001726-0023	10000	501010 - Perm Salaries-Misc-Regular	(1,616,569)	(1,616,569)	-	(1,690,284)	(1,528,749)	161,535
NGFS	MTA	168646	22260	10001726-0023	10000	513010 - Retire City Misc	(237,312)	(237,312)	-	(253,035)	(228,853)	24,182
NGFS	MTA	168646	22260	10001726-0023	10000	514010 - Social Security (OASDI & HI)	(62,252)	(62,252)	-	(65,094)	(55,079)	10,015
NGFS	MTA	168646	22260	10001726-0023	10000	514020 - Social Sec-Medicare(HI Only)	(14,560)	(14,560)	-	(15,223)	(12,881)	2,342
NGFS	MTA	168646	22260	10001726-0023	10000	515010 - Health Service-City Match	(51,331)	(51,331)	-	(58,831)	(53,186)	5,645
NGFS	MTA	168646	22260	10001726-0023	10000	515020 - Retiree Health-Match-Prop B	(7,802)	(7,802)	-	(8,158)	(6,903)	1,255
NGFS	MTA	168646	22260	10001726-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(2,239)	(2,239)	-	(2,342)	(1,982)	360
NGFS	MTA	168646	22260	10001726-0023	10000	515710 - Dependent Coverage	(210,348)	(210,348)	-	(241,084)	(217,950)	23,134
NGFS	MTA	168646	22260	10001726-0023	10000	516010 - Dental Coverage	(16,902)	(16,902)	-	(18,399)	(16,634)	1,765
NGFS	MTA	168646	22260	10001726-0023	10000	519120 - Long Term Disability Insurance	(6,627)	(6,627)	-	(6,930)	(6,268)	662
NGFS	MTA	175655	22260	10001726-0023	10000	501010 - Perm Salaries-Misc-Regular	(300,506)	(300,506)	-	(314,209)	(284,179)	30,030
NGFS	MTA	175655	22260	10001726-0023	10000	513010 - Retire City Misc	(44,114)	(44,114)	-	(47,038)	(42,542)	4,496

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	175655	22260	10001726-0023	10000	514010 - Social Security (OASDI & HI)	(18,632)	(18,632)	-	(19,481)	(17,619)	1,862
NGFS	MTA	175655	22260	10001726-0023	10000	514020 - Social Sec-Medicare(HI Only)	(4,357)	(4,357)	-	(4,556)	(4,121)	435
NGFS	MTA	175655	22260	10001726-0023	10000	515010 - Health Service-City Match	(9,542)	(9,542)	-	(10,941)	(9,901)	1,040
NGFS	MTA	175655	22260	10001726-0023	10000	515020 - Retiree Health-Match-Prop B	(2,335)	(2,335)	-	(2,441)	(2,208)	233
NGFS	MTA	175655	22260	10001726-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(670)	(670)	-	(701)	(634)	67
NGFS	MTA	175655	22260	10001726-0023	10000	515710 - Dependent Coverage	(39,105)	(39,105)	-	(44,838)	(40,576)	4,262
NGFS	MTA	175655	22260	10001726-0023	10000	516010 - Dental Coverage	(3,143)	(3,143)	-	(3,422)	(3,097)	325
NGFS	MTA	175655	22260	10001726-0023	10000	519120 - Long Term Disability Insurance	(1,232)	(1,232)	-	(1,289)	(1,166)	123
NGFS	MTA	175655	22260	10001726-0023	10000	522020 - Training Costs Paid To Vendors	-	13,436	13,436	-	13,855	13,855
NGFS	MTA	175655	22260	10001726-0023	10000	523050 - Employee Recognition	-	6,240	6,240	-	6,435	6,435
NGFS	MTA	175655	22260	10001726-0023	10000	528110 - Security	-	7,171,643	7,171,643	-	7,395,399	7,395,399
NGFS	MTA	175655	22260	10001726-0023	10000	549510 - Other Office Supplies	-	10,335	10,335	-	10,657	10,657
NGFS	MTA	175655	22265	10001726-0023	10000	522020 - Training Costs Paid To Vendors	13,436	-	(13,436)	13,855	-	(13,855)
NGFS	MTA	175655	22265	10001726-0023	10000	523050 - Employee Recognition	6,240	-	(6,240)	6,435	-	(6,435)
NGFS	MTA	175655	22265	10001726-0023	10000	528110 - Security	7,171,643	-	(7,171,643)	7,395,399	-	(7,395,399)
NGFS	MTA	175655	22265	10001726-0023	10000	549510 - Other Office Supplies	10,335	-	(10,335)	10,657	-	(10,657)
NGFS	MTA	139651	22260	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(1,259,622)	(1,259,622)	-	(1,317,061)	(1,191,189)	125,872
NGFS	MTA	139651	22260	10001719-0023	10000	513010 - Retire City Misc	(184,913)	(184,913)	-	(197,165)	(178,322)	18,843
NGFS	MTA	139651	22260	10001719-0023	10000	514010 - Social Security (OASDI & HI)	(78,096)	(78,096)	-	(81,658)	(73,854)	7,804
NGFS	MTA	139651	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	(18,265)	(18,265)	-	(19,098)	(17,273)	1,825
NGFS	MTA	139651	22260	10001719-0023	10000	515010 - Health Service-City Match	(40,025)	(40,025)	-	(45,857)	(41,499)	4,358
NGFS	MTA	139651	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	(9,788)	(9,788)	-	(10,234)	(9,256)	978
NGFS	MTA	139651	22260	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(2,809)	(2,809)	-	(2,937)	(2,656)	281
NGFS	MTA	139651	22260	10001719-0023	10000	515710 - Dependent Coverage	(164,015)	(164,015)	-	(187,915)	(170,057)	17,858
NGFS	MTA	139651	22260	10001719-0023	10000	516010 - Dental Coverage	(13,178)	(13,178)	-	(14,341)	(12,978)	1,363
NGFS	MTA	139651	22260	10001719-0023	10000	519120 - Long Term Disability Insurance	(5,164)	(5,164)	-	(5,399)	(4,883)	516
NGFS	MTA	149677	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	1,350,616	1,350,616	-	1,412,203	1,447,712	35,509
NGFS	MTA	149677	22260	10001724-0009	10000	513010 - Retire City Misc	192,899	192,899	-	205,792	211,108	5,316
NGFS	MTA	149677	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	83,737	83,737	-	87,556	89,758	2,202
NGFS	MTA	149677	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	19,581	19,581	-	20,477	20,992	515
NGFS	MTA	149677	22260	10001724-0009	10000	515010 - Health Service-City Match	38,328	38,328	-	41,426	42,664	1,238
NGFS	MTA	149677	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	10,494	10,494	-	10,972	11,248	276
NGFS	MTA	149677	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	3,011	3,011	-	3,149	3,228	79
NGFS	MTA	149677	22260	10001724-0009	10000	515710 - Dependent Coverage	184,242	184,242	-	199,511	204,584	5,073
NGFS	MTA	149677	22260	10001724-0009	10000	516010 - Dental Coverage	14,359	14,359	-	14,766	15,153	387
NGFS	MTA	149677	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	3,905	3,905	-	4,081	4,227	146
NGFS	MTA	202645	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	-	198,854	198,854	-	207,921	207,921
NGFS	MTA	202645	22260	10001724-0009	10000	513010 - Retire City Misc	-	28,237	28,237	-	30,128	30,128
NGFS	MTA	202645	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	-	11,739	11,739	-	12,354	12,354
NGFS	MTA	202645	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	-	2,883	2,883	-	3,015	3,015

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	202645	22260	10001724-0009	10000	515010 - Health Service-City Match	-	3,169	3,169	-	3,470	3,470
NGFS	MTA	202645	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	-	1,545	1,545	-	1,616	1,616
NGFS	MTA	202645	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	-	443	443	-	464	464
NGFS	MTA	202645	22260	10001724-0009	10000	515710 - Dependent Coverage	-	21,636	21,636	-	23,691	23,691
NGFS	MTA	202645	22260	10001724-0009	10000	516010 - Dental Coverage	-	1,613	1,613	-	1,678	1,678
NGFS	MTA	202645	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	-	815	815	-	852	852
NGFS	MTA	202645	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	198,854	-	(198,854)	207,921	-	(207,921)
NGFS	MTA	202645	22260	10001724-0016	10000	513010 - Retire City Misc	28,237	-	(28,237)	30,128	-	(30,128)
NGFS	MTA	202645	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	11,739	-	(11,739)	12,354	-	(12,354)
NGFS	MTA	202645	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	2,883	-	(2,883)	3,015	-	(3,015)
NGFS	MTA	202645	22260	10001724-0016	10000	515010 - Health Service-City Match	3,169	-	(3,169)	3,470	-	(3,470)
NGFS	MTA	202645	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	1,545	-	(1,545)	1,616	-	(1,616)
NGFS	MTA	202645	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	443	-	(443)	464	-	(464)
NGFS	MTA	202645	22260	10001724-0016	10000	515710 - Dependent Coverage	21,636	-	(21,636)	23,691	-	(23,691)
NGFS	MTA	202645	22260	10001724-0016	10000	516010 - Dental Coverage	1,613	-	(1,613)	1,678	-	(1,678)
NGFS	MTA	202645	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	815	-	(815)	852	-	(852)
NGFS	MTA	205645	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	(2,807,852)	(2,807,852)	-	(2,935,889)	(2,655,307)	280,582
NGFS	MTA	205645	22260	10001724-0009	10000	513010 - Retire City Misc	(412,192)	(412,192)	-	(439,503)	(397,500)	42,003
NGFS	MTA	205645	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	(174,087)	(174,087)	-	(182,026)	(164,630)	17,396
NGFS	MTA	205645	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	(40,714)	(40,714)	-	(42,571)	(38,503)	4,068
NGFS	MTA	205645	22260	10001724-0009	10000	515010 - Health Service-City Match	(89,276)	(89,276)	-	(102,212)	(92,456)	9,756
NGFS	MTA	205645	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	(21,816)	(21,816)	-	(22,812)	(20,632)	2,180
NGFS	MTA	205645	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	(6,262)	(6,262)	-	(6,548)	(5,922)	626
NGFS	MTA	205645	22260	10001724-0009	10000	515710 - Dependent Coverage	(365,838)	(365,838)	-	(418,853)	(378,875)	39,978
NGFS	MTA	205645	22260	10001724-0009	10000	516010 - Dental Coverage	(29,395)	(29,395)	-	(31,964)	(28,913)	3,051
NGFS	MTA	205645	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	(11,511)	(11,511)	-	(12,037)	(10,887)	1,150
NGFS	MTA	205660	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	2,324,950	2,324,950	-	2,430,972	2,494,706	63,734
NGFS	MTA	205660	22260	10001724-0016	10000	513010 - Retire City Misc	338,184	338,184	-	360,664	370,205	9,541
NGFS	MTA	205660	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	144,138	144,138	-	150,719	154,671	3,952
NGFS	MTA	205660	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	33,706	33,706	-	35,241	36,165	924
NGFS	MTA	205660	22260	10001724-0016	10000	515010 - Health Service-City Match	69,460	69,460	-	75,028	77,256	2,228
NGFS	MTA	205660	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	18,060	18,060	-	18,884	19,379	495
NGFS	MTA	205660	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	5,179	5,179	-	5,422	5,564	142
NGFS	MTA	205660	22260	10001724-0016	10000	515710 - Dependent Coverage	361,261	361,261	-	391,323	400,455	9,132
NGFS	MTA	205660	22260	10001724-0016	10000	516010 - Dental Coverage	27,935	27,935	-	28,724	29,421	697
NGFS	MTA	205660	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	(1,792)	(1,792)	-	(1,876)	(1,615)	261
NGFS	MTA	205660	22260	10001724-0016	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	183,505	181,089	(2,416)	196,023	191,028	(4,995)
NGFS	MTA	205660	22260	10001724-0016	10000	581740 - Is-Purch-Centrl Shop-FuelStock	183,101	148,569	(34,532)	144,153	144,153	-
NGFS	MTA	205662	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	985,146	985,146	-	1,030,066	1,058,592	28,526
NGFS	MTA	205662	22260	10001724-0009	10000	513010 - Retire City Misc	142,249	142,249	-	151,724	155,994	4,270

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	205662	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	61,079	61,079	-	63,863	65,632	1,769
NGFS	MTA	205662	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	14,282	14,282	-	14,934	15,348	414
NGFS	MTA	205662	22260	10001724-0009	10000	515010 - Health Service-City Match	20,900	20,900	-	22,443	23,433	990
NGFS	MTA	205662	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	7,656	7,656	-	8,002	8,224	222
NGFS	MTA	205662	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchPropI	2,195	2,195	-	2,296	2,360	64
NGFS	MTA	205662	22260	10001724-0009	10000	515710 - Dependent Coverage	152,367	152,367	-	165,014	169,073	4,059
NGFS	MTA	205662	22260	10001724-0009	10000	516010 - Dental Coverage	11,260	11,260	-	11,573	11,883	310
NGFS	MTA	205662	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	2,511	2,511	-	2,623	2,740	117
NGFS	MTA	207838	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	5,227,499	5,227,499	-	6,305,851	6,356,015	50,164
NGFS	MTA	207838	22260	10001724-0013	10000	513010 - Retire City Misc	762,028	762,028	-	938,397	945,907	7,510
NGFS	MTA	207838	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	324,086	324,086	-	390,969	394,079	3,110
NGFS	MTA	207838	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	75,784	75,784	-	91,428	92,155	727
NGFS	MTA	207838	22260	10001724-0013	10000	515010 - Health Service-City Match	206,144	206,144	-	252,933	254,666	1,733
NGFS	MTA	207838	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	40,605	40,605	-	48,990	49,380	390
NGFS	MTA	207838	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchPropI	11,643	11,643	-	14,070	14,182	112
NGFS	MTA	207838	22260	10001724-0013	10000	515710 - Dependent Coverage	778,559	778,559	-	963,933	971,036	7,103
NGFS	MTA	207838	22260	10001724-0013	10000	516010 - Dental Coverage	64,449	64,449	-	75,520	76,062	542
NGFS	MTA	207838	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	2,046	2,046	-	5,569	5,775	206
NGFS	MTA	207839	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	3,770,513	3,770,513	-	3,942,458	4,030,737	88,279
NGFS	MTA	207839	22260	10001724-0013	10000	513010 - Retire City Misc	550,385	550,385	-	586,936	600,151	13,215
NGFS	MTA	207839	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	233,758	233,758	-	244,436	249,909	5,473
NGFS	MTA	207839	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	54,661	54,661	-	57,161	58,441	1,280
NGFS	MTA	207839	22260	10001724-0013	10000	515010 - Health Service-City Match	153,975	153,975	-	167,227	170,297	3,070
NGFS	MTA	207839	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	29,287	29,287	-	30,629	31,315	686
NGFS	MTA	207839	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchPropI	8,397	8,397	-	8,798	8,995	197
NGFS	MTA	207839	22260	10001724-0013	10000	515710 - Dependent Coverage	562,603	562,603	-	610,368	622,950	12,582
NGFS	MTA	207839	22260	10001724-0013	10000	516010 - Dental Coverage	46,953	46,953	-	48,389	49,349	960
NGFS	MTA	207839	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	2,607	2,607	-	2,717	3,079	362
NGFS	MTA	207840	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	16,307,889	16,307,889	-	17,051,552	17,380,342	328,790
NGFS	MTA	207840	22260	10001724-0013	10000	513010 - Retire City Misc	2,373,362	2,373,362	-	2,531,100	2,580,320	49,220
NGFS	MTA	207840	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	1,011,033	1,011,033	-	1,057,211	1,077,596	20,385
NGFS	MTA	207840	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	236,434	236,434	-	247,224	251,991	4,767
NGFS	MTA	207840	22260	10001724-0013	10000	515010 - Health Service-City Match	562,072	562,072	-	610,323	621,762	11,439
NGFS	MTA	207840	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	126,680	126,680	-	132,465	135,020	2,555
NGFS	MTA	207840	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchPropI	36,327	36,327	-	38,043	38,776	733
NGFS	MTA	207840	22260	10001724-0013	10000	515710 - Dependent Coverage	2,466,396	2,466,396	-	2,679,417	2,726,294	46,877
NGFS	MTA	207840	22260	10001724-0013	10000	516010 - Dental Coverage	197,242	197,242	-	203,486	207,063	3,577
NGFS	MTA	207840	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	548	548	-	549	1,897	1,348
NGFS	MTA	207842	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	5,222,521	5,222,521	-	5,740,667	5,826,789	86,122
NGFS	MTA	207842	22260	10001724-0013	10000	513010 - Retire City Misc	762,016	762,016	-	854,541	867,434	12,893

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207842	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	323,777	323,777	-	355,928	361,268	5,340
NGFS	MTA	207842	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	75,711	75,711	-	83,234	84,483	1,249
NGFS	MTA	207842	22260	10001724-0013	10000	515010 - Health Service-City Match	210,797	210,797	-	238,759	241,780	3,021
NGFS	MTA	207842	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	40,566	40,566	-	44,599	45,268	669
NGFS	MTA	207842	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchProp(	11,632	11,632	-	12,810	13,002	192
NGFS	MTA	207842	22260	10001724-0013	10000	515710 - Dependent Coverage	775,835	775,835	-	882,009	894,388	12,379
NGFS	MTA	207842	22260	10001724-0013	10000	516010 - Dental Coverage	64,639	64,639	-	69,692	70,637	945
NGFS	MTA	207842	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	4,206	4,206	-	5,531	5,884	353
NGFS	MTA	207843	22260	10001724-0012	10000	501010 - Perm Salaries-Misc-Regular	3,424,363	3,424,363	-	3,580,496	3,658,454	77,958
NGFS	MTA	207843	22260	10001724-0012	10000	513010 - Retire City Misc	496,092	496,092	-	529,096	540,766	11,670
NGFS	MTA	207843	22260	10001724-0012	10000	514010 - Social Security (OASDI & HI)	211,676	211,676	-	221,477	226,310	4,833
NGFS	MTA	207843	22260	10001724-0012	10000	514020 - Social Sec-Medicare(HI Only)	49,644	49,644	-	51,911	53,041	1,130
NGFS	MTA	207843	22260	10001724-0012	10000	515010 - Health Service-City Match	67,118	67,118	-	72,204	74,928	2,724
NGFS	MTA	207843	22260	10001724-0012	10000	515020 - Retiree Health-Match-Prop B	26,615	26,615	-	27,815	28,421	606
NGFS	MTA	207843	22260	10001724-0012	10000	515030 - RetireeHlthCare-CityMatchProp(	7,635	7,635	-	7,990	8,164	174
NGFS	MTA	207843	22260	10001724-0012	10000	515710 - Dependent Coverage	525,884	525,884	-	570,556	581,717	11,161
NGFS	MTA	207843	22260	10001724-0012	10000	516010 - Dental Coverage	38,616	38,616	-	39,772	40,624	852
NGFS	MTA	207843	22260	10001724-0012	10000	519120 - Long Term Disability Insurance	14,045	14,045	-	14,679	14,999	320
NGFS	MTA	207845	22260	10001724-0012	10000	501010 - Perm Salaries-Misc-Regular	5,839,077	5,839,077	-	6,945,274	7,010,723	65,449
NGFS	MTA	207845	22260	10001724-0012	10000	513010 - Retire City Misc	848,342	848,342	-	1,030,475	1,040,273	9,798
NGFS	MTA	207845	22260	10001724-0012	10000	514010 - Social Security (OASDI & HI)	362,036	362,036	-	430,597	434,655	4,058
NGFS	MTA	207845	22260	10001724-0012	10000	514020 - Social Sec-Medicare(HI Only)	84,651	84,651	-	100,693	101,642	949
NGFS	MTA	207845	22260	10001724-0012	10000	515010 - Health Service-City Match	126,815	126,815	-	165,751	168,029	2,278
NGFS	MTA	207845	22260	10001724-0012	10000	515020 - Retiree Health-Match-Prop B	45,384	45,384	-	53,951	54,460	509
NGFS	MTA	207845	22260	10001724-0012	10000	515030 - RetireeHlthCare-CityMatchProp(	13,017	13,017	-	15,495	15,641	146
NGFS	MTA	207845	22260	10001724-0012	10000	515710 - Dependent Coverage	917,701	917,701	-	1,115,055	1,124,390	9,335
NGFS	MTA	207845	22260	10001724-0012	10000	516010 - Dental Coverage	67,829	67,829	-	78,974	79,686	712
NGFS	MTA	207845	22260	10001724-0012	10000	519120 - Long Term Disability Insurance	23,951	23,951	-	28,478	28,746	268
NGFS	MTA	207862	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	1,696,660	1,696,660	-	1,774,024	1,805,312	31,288
NGFS	MTA	207862	22260	10001724-0009	10000	513010 - Retire City Misc	241,633	241,633	-	257,796	262,480	4,684
NGFS	MTA	207862	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	1,445,906	1,445,906	-	1,512,069	1,514,009	1,940
NGFS	MTA	207862	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	342,495	342,495	-	358,094	358,548	454
NGFS	MTA	207862	22260	10001724-0009	10000	515010 - Health Service-City Match	55,718	55,718	-	60,466	61,555	1,089
NGFS	MTA	207862	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	183,531	183,531	-	191,889	192,132	243
NGFS	MTA	207862	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	52,675	52,675	-	55,073	55,143	70
NGFS	MTA	207862	22260	10001724-0009	10000	515710 - Dependent Coverage	129,641	129,641	-	139,725	144,190	4,465
NGFS	MTA	207862	22260	10001724-0009	10000	516010 - Dental Coverage	11,681	11,681	-	11,977	12,318	341
NGFS	MTA	207862	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	1,878	1,878	-	1,963	2,091	128
NGFS	MTA	207877	22260	10001724-0010	10000	501010 - Perm Salaries-Misc-Regular	2,754,554	2,754,554	-	2,880,146	2,956,016	75,870
NGFS	MTA	207877	22260	10001724-0010	10000	513010 - Retire City Misc	400,425	400,425	-	427,035	438,393	11,358

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207877	22260	10001724-0010	10000	514010 - Social Security (OASDI & HI)	170,466	170,466	-	178,309	183,013	4,704
NGFS	MTA	207877	22260	10001724-0010	10000	514020 - Social Sec-Medicare(HI Only)	39,932	39,932	-	41,757	42,857	1,100
NGFS	MTA	207877	22260	10001724-0010	10000	515010 - Health Service-City Match	55,074	55,074	-	59,117	61,742	2,625
NGFS	MTA	207877	22260	10001724-0010	10000	515020 - Retiree Health-Match-Prop B	21,411	21,411	-	22,372	22,962	590
NGFS	MTA	207877	22260	10001724-0010	10000	515030 - RetireeHlthCare-CityMatchProp(	6,141	6,141	-	6,427	6,596	169
NGFS	MTA	207877	22260	10001724-0010	10000	515710 - Dependent Coverage	441,934	441,934	-	479,038	489,793	10,755
NGFS	MTA	207877	22260	10001724-0010	10000	516010 - Dental Coverage	32,373	32,373	-	33,308	34,129	821
NGFS	MTA	207877	22260	10001724-0010	10000	519120 - Long Term Disability Insurance	11,299	11,299	-	11,809	12,120	311
NGFS	MTA	207881	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	1,608,452	1,608,452	-	1,681,791	1,728,362	46,571
NGFS	MTA	207881	22260	10001724-0016	10000	513010 - Retire City Misc	226,165	226,165	-	241,352	248,324	6,972
NGFS	MTA	207881	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	99,730	99,730	-	104,271	107,158	2,887
NGFS	MTA	207881	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	23,327	23,327	-	24,384	25,059	675
NGFS	MTA	207881	22260	10001724-0016	10000	515010 - Health Service-City Match	23,239	23,239	-	24,704	26,338	1,634
NGFS	MTA	207881	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	12,496	12,496	-	13,069	13,431	362
NGFS	MTA	207881	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	3,588	3,588	-	3,745	3,849	104
NGFS	MTA	207881	22260	10001724-0016	10000	515710 - Dependent Coverage	199,030	199,030	-	214,888	221,585	6,697
NGFS	MTA	207881	22260	10001724-0016	10000	516010 - Dental Coverage	14,486	14,486	-	14,839	15,350	511
NGFS	MTA	207881	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	6,595	6,595	-	6,895	7,086	191
NGFS	MTA	207882	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	(466,168)	(466,168)	-	(487,425)	(440,854)	46,571
NGFS	MTA	207882	22260	10001724-0009	10000	513010 - Retire City Misc	(68,434)	(68,434)	-	(72,968)	(65,996)	6,972
NGFS	MTA	207882	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	(28,902)	(28,902)	-	(30,221)	(27,334)	2,887
NGFS	MTA	207882	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	(6,759)	(6,759)	-	(7,067)	(6,392)	675
NGFS	MTA	207882	22260	10001724-0009	10000	515010 - Health Service-City Match	(14,789)	(14,789)	-	(16,937)	(15,303)	1,634
NGFS	MTA	207882	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	(3,622)	(3,622)	-	(3,787)	(3,425)	362
NGFS	MTA	207882	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	(1,039)	(1,039)	-	(1,087)	(983)	104
NGFS	MTA	207882	22260	10001724-0009	10000	515710 - Dependent Coverage	(60,603)	(60,603)	-	(69,404)	(62,707)	6,697
NGFS	MTA	207882	22260	10001724-0009	10000	516010 - Dental Coverage	(4,870)	(4,870)	-	(5,296)	(4,785)	511
NGFS	MTA	207882	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	(1,911)	(1,911)	-	(1,998)	(1,807)	191
NGFS	MTA	207883	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	1,874,753	1,874,753	-	1,960,234	2,014,534	54,300
NGFS	MTA	207883	22260	10001724-0016	10000	513010 - Retire City Misc	263,611	263,611	-	281,311	289,440	8,129
NGFS	MTA	207883	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	116,241	116,241	-	121,534	124,901	3,367
NGFS	MTA	207883	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	27,188	27,188	-	28,421	29,208	787
NGFS	MTA	207883	22260	10001724-0016	10000	515010 - Health Service-City Match	27,045	27,045	-	28,771	30,653	1,882
NGFS	MTA	207883	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	14,564	14,564	-	15,231	15,653	422
NGFS	MTA	207883	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	4,182	4,182	-	4,366	4,487	121
NGFS	MTA	207883	22260	10001724-0016	10000	515710 - Dependent Coverage	231,922	231,922	-	250,501	258,212	7,711
NGFS	MTA	207883	22260	10001724-0016	10000	516010 - Dental Coverage	16,878	16,878	-	17,297	17,885	588
NGFS	MTA	207883	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	7,687	7,687	-	8,036	8,259	223
NGFS	MTA	210846	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	3,733,157	3,733,157	-	3,903,350	4,008,529	105,179
NGFS	MTA	210846	22260	10001724-0009	10000	513010 - Retire City Misc	547,024	547,024	-	583,282	599,027	15,745

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	210846	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	236,620	236,620	-	247,497	254,018	6,521
NGFS	MTA	210846	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	55,609	55,609	-	58,144	59,669	1,525
NGFS	MTA	210846	22260	10001724-0009	10000	515010 - Health Service-City Match	295,637	295,637	-	322,026	325,691	3,665
NGFS	MTA	210846	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	29,809	29,809	-	31,170	31,987	817
NGFS	MTA	210846	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	8,551	8,551	-	8,927	9,162	235
NGFS	MTA	210846	22260	10001724-0009	10000	515710 - Dependent Coverage	448,917	448,917	-	484,646	499,663	15,017
NGFS	MTA	210846	22260	10001724-0009	10000	516010 - Dental Coverage	44,183	44,183	-	45,431	46,577	1,146
NGFS	MTA	210846	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	14,457	14,457	-	15,120	15,551	431
NGFS	MTA	210862	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	630,992	630,992	-	659,766	678,052	18,286
NGFS	MTA	210862	22260	10001724-0009	10000	513010 - Retire City Misc	91,109	91,109	-	97,179	99,916	2,737
NGFS	MTA	210862	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	39,119	39,119	-	40,906	42,040	1,134
NGFS	MTA	210862	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	9,149	9,149	-	9,565	9,830	265
NGFS	MTA	210862	22260	10001724-0009	10000	515010 - Health Service-City Match	16,165	16,165	-	17,357	18,001	644
NGFS	MTA	210862	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	4,902	4,902	-	5,125	5,267	142
NGFS	MTA	210862	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	1,406	1,406	-	1,472	1,513	41
NGFS	MTA	210862	22260	10001724-0009	10000	515710 - Dependent Coverage	95,882	95,882	-	103,572	106,210	2,638
NGFS	MTA	210862	22260	10001724-0009	10000	516010 - Dental Coverage	7,245	7,245	-	7,425	7,626	201
NGFS	MTA	210862	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	(750)	(750)	-	(784)	(709)	75
NGFS	MTA	210863	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	5,309,566	5,309,566	-	6,391,648	6,465,126	73,478
NGFS	MTA	210863	22260	10001724-0009	10000	513010 - Retire City Misc	775,741	775,741	-	952,947	963,947	11,000
NGFS	MTA	210863	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	329,204	329,204	-	396,294	400,850	4,556
NGFS	MTA	210863	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	76,966	76,966	-	92,659	93,724	1,065
NGFS	MTA	210863	22260	10001724-0009	10000	515010 - Health Service-City Match	147,714	147,714	-	188,609	191,184	2,575
NGFS	MTA	210863	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	41,265	41,265	-	49,675	50,246	571
NGFS	MTA	210863	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	11,830	11,830	-	14,250	14,414	164
NGFS	MTA	210863	22260	10001724-0009	10000	515710 - Dependent Coverage	848,991	848,991	-	1,039,649	1,050,201	10,552
NGFS	MTA	210863	22260	10001724-0009	10000	516010 - Dental Coverage	64,481	64,481	-	75,453	76,258	805
NGFS	MTA	210863	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	(5,346)	(5,346)	-	(2,147)	(1,846)	301
NGFS	MTA	210864	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	13,330,607	13,330,607	-	15,338,357	15,455,830	117,473
NGFS	MTA	210864	22260	10001724-0014	10000	513010 - Retire City Misc	1,931,265	1,931,265	-	2,269,318	2,286,904	17,586
NGFS	MTA	210864	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	826,200	826,200	-	950,705	957,988	7,283
NGFS	MTA	210864	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	193,266	193,266	-	222,384	224,087	1,703
NGFS	MTA	210864	22260	10001724-0014	10000	515010 - Health Service-City Match	269,921	269,921	-	340,326	344,436	4,110
NGFS	MTA	210864	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	103,604	103,604	-	119,155	120,068	913
NGFS	MTA	210864	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProp(	29,723	29,723	-	34,210	34,472	262
NGFS	MTA	210864	22260	10001724-0014	10000	515710 - Dependent Coverage	2,047,526	2,047,526	-	2,425,450	2,442,293	16,843
NGFS	MTA	210864	22260	10001724-0014	10000	516010 - Dental Coverage	150,847	150,847	-	170,932	172,217	1,285
NGFS	MTA	210864	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	54,677	54,677	-	62,889	63,371	482
NGFS	MTA	210865	22260	10001724-0011	10000	501010 - Perm Salaries-Misc-Regular	4,590,191	4,590,191	-	4,799,484	4,915,295	115,811
NGFS	MTA	210865	22260	10001724-0011	10000	513010 - Retire City Misc	669,002	669,002	-	713,425	730,762	17,337

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	210865	22260	10001724-0011	10000	514010 - Social Security (OASDI & HI)	284,276	284,276	-	297,307	304,487	7,180
NGFS	MTA	210865	22260	10001724-0011	10000	514020 - Social Sec-Medicare(HI Only)	66,549	66,549	-	69,588	71,267	1,679
NGFS	MTA	210865	22260	10001724-0011	10000	515010 - Health Service-City Match	100,800	100,800	-	108,547	112,558	4,011
NGFS	MTA	210865	22260	10001724-0011	10000	515020 - Retiree Health-Match-Prop B	35,676	35,676	-	37,289	38,189	900
NGFS	MTA	210865	22260	10001724-0011	10000	515030 - RetireeHlthCare-CityMatchProp(	10,233	10,233	-	10,706	10,964	258
NGFS	MTA	210865	22260	10001724-0011	10000	515710 - Dependent Coverage	708,209	708,209	-	767,972	784,410	16,438
NGFS	MTA	210865	22260	10001724-0011	10000	516010 - Dental Coverage	52,532	52,532	-	54,069	55,323	1,254
NGFS	MTA	210865	22260	10001724-0011	10000	519120 - Long Term Disability Insurance	14,744	14,744	-	15,411	15,886	475
NGFS	MTA	210866	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	13,093,160	13,093,160	-	13,690,148	13,989,775	299,627
NGFS	MTA	210866	22260	10001724-0014	10000	513010 - Retire City Misc	1,891,168	1,891,168	-	2,017,102	2,061,956	44,854
NGFS	MTA	210866	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	811,482	811,482	-	848,521	867,098	18,577
NGFS	MTA	210866	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	189,839	189,839	-	198,494	202,839	4,345
NGFS	MTA	210866	22260	10001724-0014	10000	515010 - Health Service-City Match	263,431	263,431	-	283,658	294,107	10,449
NGFS	MTA	210866	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	101,748	101,748	-	106,356	108,684	2,328
NGFS	MTA	210866	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProp(	29,197	29,197	-	30,524	31,192	668
NGFS	MTA	210866	22260	10001724-0014	10000	515710 - Dependent Coverage	1,920,959	1,920,959	-	2,083,739	2,126,558	42,819
NGFS	MTA	210866	22260	10001724-0014	10000	516010 - Dental Coverage	141,998	141,998	-	146,214	149,482	3,268
NGFS	MTA	210866	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	41,498	41,498	-	43,377	44,605	1,228
NGFS	MTA	138725	22260	10001719-0023	10000	581051 - GF-PUC-Light Heat & Power	3,665,285	3,665,285	-	4,101,246	4,101,247	1
NGFS	MTA	149686	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	3,915,370	3,915,370	-	4,093,903	4,141,258	47,355
NGFS	MTA	149686	22260	10001724-0016	10000	513010 - Retire City Misc	558,075	558,075	-	595,391	602,480	7,089
NGFS	MTA	149686	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	908,201	908,201	-	950,211	953,147	2,936
NGFS	MTA	149686	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	218,589	218,589	-	228,552	229,239	687
NGFS	MTA	149686	22260	10001724-0016	10000	515010 - Health Service-City Match	121,262	121,262	-	132,037	133,671	1,634
NGFS	MTA	149686	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	117,133	117,133	-	122,471	122,839	368
NGFS	MTA	149686	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	33,618	33,618	-	35,152	35,258	106
NGFS	MTA	149686	22260	10001724-0016	10000	515710 - Dependent Coverage	324,447	324,447	-	352,223	358,920	6,697
NGFS	MTA	149686	22260	10001724-0016	10000	516010 - Dental Coverage	28,181	28,181	-	29,081	29,592	511
NGFS	MTA	149686	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	9,191	9,191	-	9,607	9,801	194
NGFS	MTA	207850	22260	10001724-0018	10000	501010 - Perm Salaries-Misc-Regular	5,066,125	5,066,125	-	5,297,127	5,369,566	72,439
NGFS	MTA	207850	22260	10001724-0018	10000	513010 - Retire City Misc	738,802	738,802	-	787,849	798,693	10,844
NGFS	MTA	207850	22260	10001724-0018	10000	514010 - Social Security (OASDI & HI)	314,102	314,102	-	328,419	332,910	4,491
NGFS	MTA	207850	22260	10001724-0018	10000	514020 - Social Sec-Medicare(HI Only)	73,465	73,465	-	76,812	77,862	1,050
NGFS	MTA	207850	22260	10001724-0018	10000	515010 - Health Service-City Match	141,482	141,482	-	153,787	156,313	2,526
NGFS	MTA	207850	22260	10001724-0018	10000	515020 - Retiree Health-Match-Prop B	39,364	39,364	-	41,156	41,719	563
NGFS	MTA	207850	22260	10001724-0018	10000	515030 - RetireeHlthCare-CityMatchProp(	11,296	11,296	-	11,818	11,980	162
NGFS	MTA	207850	22260	10001724-0018	10000	515710 - Dependent Coverage	758,426	758,426	-	825,810	836,160	10,350
NGFS	MTA	207850	22260	10001724-0018	10000	516010 - Dental Coverage	57,852	57,852	-	59,827	60,617	790
NGFS	MTA	207850	22260	10001724-0018	10000	519120 - Long Term Disability Insurance	13,874	13,874	-	14,510	14,807	297
NGFS	MTA	207851	22260	10001724-0018	10000	501010 - Perm Salaries-Misc-Regular	2,994,713	2,994,713	-	3,131,281	3,212,070	80,789

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207851	22260	10001724-0018	10000	513010 - Retire City Misc	438,697	438,697	-	468,056	480,150	12,094
NGFS	MTA	207851	22260	10001724-0018	10000	514010 - Social Security (OASDI & HI)	185,678	185,678	-	194,140	199,149	5,009
NGFS	MTA	207851	22260	10001724-0018	10000	514020 - Social Sec-Medicare(HI Only)	43,419	43,419	-	45,400	46,571	1,171
NGFS	MTA	207851	22260	10001724-0018	10000	515010 - Health Service-City Match	145,568	145,568	-	158,098	160,921	2,823
NGFS	MTA	207851	22260	10001724-0018	10000	515020 - Retiree Health-Match-Prop B	23,271	23,271	-	24,336	24,964	628
NGFS	MTA	207851	22260	10001724-0018	10000	515030 - RetireeHlthCare-CityMatchProp(	6,674	6,674	-	6,991	7,171	180
NGFS	MTA	207851	22260	10001724-0018	10000	515710 - Dependent Coverage	430,437	430,437	-	466,051	477,618	11,567
NGFS	MTA	207851	22260	10001724-0018	10000	516010 - Dental Coverage	35,720	35,720	-	36,746	37,629	883
NGFS	MTA	207851	22260	10001724-0018	10000	519120 - Long Term Disability Insurance	10,783	10,783	-	11,265	11,596	331
NGFS	MTA	207852	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	(334,566)	(334,566)	-	(349,822)	(316,389)	33,433
NGFS	MTA	207852	22260	10001724-0016	10000	513010 - Retire City Misc	(49,114)	(49,114)	-	(52,368)	(47,363)	5,005
NGFS	MTA	207852	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	(20,743)	(20,743)	-	(21,689)	(19,616)	2,073
NGFS	MTA	207852	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	(4,851)	(4,851)	-	(5,073)	(4,588)	485
NGFS	MTA	207852	22260	10001724-0016	10000	515010 - Health Service-City Match	(10,629)	(10,629)	-	(12,182)	(11,043)	1,139
NGFS	MTA	207852	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	(2,601)	(2,601)	-	(2,719)	(2,459)	260
NGFS	MTA	207852	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	(745)	(745)	-	(780)	(705)	75
NGFS	MTA	207852	22260	10001724-0016	10000	515710 - Dependent Coverage	(43,553)	(43,553)	-	(49,922)	(45,255)	4,667
NGFS	MTA	207852	22260	10001724-0016	10000	516010 - Dental Coverage	(3,500)	(3,500)	-	(3,809)	(3,453)	356
NGFS	MTA	207852	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	(1,371)	(1,371)	-	(1,434)	(1,297)	137
NGFS	MTA	207852	22260	10001724-0021	10000	581078 - Sr-DPW-Street Repair	200,000	-	(200,000)	205,400	-	(205,400)
NGFS	MTA	207855	22260	10033100-0021	10000	501010 - Perm Salaries-Misc-Regular	(585,493)	(585,493)	-	(612,191)	(553,691)	58,500
NGFS	MTA	207855	22260	10033100-0021	10000	513010 - Retire City Misc	(85,951)	(85,951)	-	(91,645)	(82,888)	8,757
NGFS	MTA	207855	22260	10033100-0021	10000	514010 - Social Security (OASDI & HI)	(36,300)	(36,300)	-	(37,957)	(34,330)	3,627
NGFS	MTA	207855	22260	10033100-0021	10000	514020 - Social Sec-Medicare(HI Only)	(8,489)	(8,489)	-	(8,877)	(8,029)	848
NGFS	MTA	207855	22260	10033100-0021	10000	515010 - Health Service-City Match	(18,633)	(18,633)	-	(21,294)	(19,264)	2,030
NGFS	MTA	207855	22260	10033100-0021	10000	515020 - Retiree Health-Match-Prop B	(4,550)	(4,550)	-	(4,757)	(4,302)	455
NGFS	MTA	207855	22260	10033100-0021	10000	515030 - RetireeHlthCare-CityMatchProp(	(1,306)	(1,306)	-	(1,366)	(1,236)	130
NGFS	MTA	207855	22260	10033100-0021	10000	515710 - Dependent Coverage	(76,356)	(76,356)	-	(87,261)	(78,941)	8,320
NGFS	MTA	207855	22260	10033100-0021	10000	516010 - Dental Coverage	(6,136)	(6,136)	-	(6,660)	(6,025)	635
NGFS	MTA	207855	22260	10033100-0021	10000	519120 - Long Term Disability Insurance	(2,400)	(2,400)	-	(2,509)	(2,269)	240
NGFS	MTA	207856	22260	10033100-0021	10000	501010 - Perm Salaries-Misc-Regular	(920,110)	(920,110)	-	(262,096)	(237,052)	25,044
NGFS	MTA	207856	22260	10033100-0021	10000	513010 - Retire City Misc	(135,072)	(135,072)	-	(39,236)	(35,487)	3,749
NGFS	MTA	207856	22260	10033100-0021	10000	514010 - Social Security (OASDI & HI)	(57,047)	(57,047)	-	(16,250)	(14,697)	1,553
NGFS	MTA	207856	22260	10033100-0021	10000	514020 - Social Sec-Medicare(HI Only)	(13,342)	(13,342)	-	(3,800)	(3,437)	363
NGFS	MTA	207856	22260	10033100-0021	10000	515010 - Health Service-City Match	(29,216)	(29,216)	-	(9,113)	(8,222)	891
NGFS	MTA	207856	22260	10033100-0021	10000	515020 - Retiree Health-Match-Prop B	(7,150)	(7,150)	-	(2,037)	(1,842)	195
NGFS	MTA	207856	22260	10033100-0021	10000	515030 - RetireeHlthCare-CityMatchProp(	(2,052)	(2,052)	-	(584)	(528)	56
NGFS	MTA	207856	22260	10033100-0021	10000	515710 - Dependent Coverage	(119,723)	(119,723)	-	(37,340)	(33,687)	3,653
NGFS	MTA	207856	22260	10033100-0021	10000	516010 - Dental Coverage	(9,619)	(9,619)	-	(2,849)	(2,570)	279
NGFS	MTA	207856	22260	10033100-0021	10000	519120 - Long Term Disability Insurance	(3,772)	(3,772)	-	(1,075)	(972)	103

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207859	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	(920,110)	(920,110)	-	(262,096)	(237,052)	25,044
NGFS	MTA	207859	22260	10001724-0016	10000	513010 - Retire City Misc	(135,072)	(135,072)	-	(39,235)	(35,486)	3,749
NGFS	MTA	207859	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	(57,047)	(57,047)	-	(16,250)	(14,697)	1,553
NGFS	MTA	207859	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	(13,342)	(13,342)	-	(3,800)	(3,437)	363
NGFS	MTA	207859	22260	10001724-0016	10000	515010 - Health Service-City Match	(29,216)	(29,216)	-	(9,113)	(8,222)	891
NGFS	MTA	207859	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	(7,150)	(7,150)	-	(2,037)	(1,842)	195
NGFS	MTA	207859	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	(2,052)	(2,052)	-	(584)	(528)	56
NGFS	MTA	207859	22260	10001724-0016	10000	515710 - Dependent Coverage	(119,722)	(119,722)	-	(37,340)	(33,687)	3,653
NGFS	MTA	207859	22260	10001724-0016	10000	516010 - Dental Coverage	(9,620)	(9,620)	-	(2,849)	(2,570)	279
NGFS	MTA	207859	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	(3,772)	(3,772)	-	(1,075)	(972)	103
NGFS	MTA	207860	22260	10001724-0021	10000	501010 - Perm Salaries-Misc-Regular	5,510,045	5,510,045	-	6,461,284	6,566,885	105,601
NGFS	MTA	207860	22260	10001724-0021	10000	513010 - Retire City Misc	807,282	807,282	-	965,578	981,387	15,809
NGFS	MTA	207860	22260	10001724-0021	10000	514010 - Social Security (OASDI & HI)	341,627	341,627	-	400,601	407,148	6,547
NGFS	MTA	207860	22260	10001724-0021	10000	514020 - Social Sec-Medicare(HI Only)	79,890	79,890	-	93,678	95,209	1,531
NGFS	MTA	207860	22260	10001724-0021	10000	515010 - Health Service-City Match	237,558	237,558	-	281,752	285,417	3,665
NGFS	MTA	207860	22260	10001724-0021	10000	515020 - Retiree Health-Match-Prop B	42,815	42,815	-	50,213	51,034	821
NGFS	MTA	207860	22260	10001724-0021	10000	515030 - RetireeHlthCare-CityMatchProp(	12,279	12,279	-	14,420	14,655	235
NGFS	MTA	207860	22260	10001724-0021	10000	515710 - Dependent Coverage	828,702	828,702	-	996,105	1,011,122	15,017
NGFS	MTA	207860	22260	10001724-0021	10000	516010 - Dental Coverage	66,617	66,617	-	76,052	77,198	1,146
NGFS	MTA	207860	22260	10001724-0021	10000	519120 - Long Term Disability Insurance	19,460	19,460	-	23,201	23,634	433
NGFS	MTA	207860	22260	10001724-0021	10000	581078 - Sr-DPW-Street Repair	-	200,000	200,000	-	205,400	205,400
NGFS	MTA	207880	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	1,781,398	1,781,398	-	1,862,624	1,896,058	33,434
NGFS	MTA	207880	22260	10001724-0016	10000	513010 - Retire City Misc	251,355	251,355	-	268,216	273,221	5,005
NGFS	MTA	207880	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	109,863	109,863	-	114,946	117,019	2,073
NGFS	MTA	207880	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	25,834	25,834	-	27,006	27,491	485
NGFS	MTA	207880	22260	10001724-0016	10000	515010 - Health Service-City Match	27,399	27,399	-	29,458	30,597	1,139
NGFS	MTA	207880	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	13,838	13,838	-	14,472	14,732	260
NGFS	MTA	207880	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	3,975	3,975	-	4,150	4,225	75
NGFS	MTA	207880	22260	10001724-0016	10000	515710 - Dependent Coverage	216,079	216,079	-	234,370	239,037	4,667
NGFS	MTA	207880	22260	10001724-0016	10000	516010 - Dental Coverage	15,856	15,856	-	16,326	16,682	356
NGFS	MTA	207880	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	7,304	7,304	-	7,636	7,773	137
NGFS	MTA	210828	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	11,422,524	11,422,524	-	12,643,303	12,842,865	199,562
NGFS	MTA	210828	22260	10001724-0016	10000	513010 - Retire City Misc	1,655,559	1,655,559	-	1,870,485	1,900,359	29,874
NGFS	MTA	210828	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	710,752	710,752	-	786,775	799,148	12,373
NGFS	MTA	210828	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	166,620	166,620	-	184,373	187,267	2,894
NGFS	MTA	210828	22260	10001724-0016	10000	515010 - Health Service-City Match	665,004	665,004	-	748,260	755,193	6,933
NGFS	MTA	210828	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	89,260	89,260	-	98,815	100,366	1,551
NGFS	MTA	210828	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	25,615	25,615	-	28,360	28,805	445
NGFS	MTA	210828	22260	10001724-0016	10000	515710 - Dependent Coverage	1,625,172	1,625,172	-	1,861,919	1,890,330	28,411
NGFS	MTA	210828	22260	10001724-0016	10000	516010 - Dental Coverage	140,684	140,684	-	152,626	154,794	2,168

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	210828	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	44,478	44,478	-	49,379	50,197	818
NGFS	MTA	210828	22280	10041819-0001	22900	552410 - Payments To Other Govt	-	-	-	-	2,896,495	2,896,495
NGFS	MTA	210828	22280	10043432-0001	22900	552410 - Payments To Other Govt	-	-	-	-	1,371,000	1,371,000
NGFS	MTA	207887	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	1,191,555	1,191,555	-	1,247,103	1,261,580	14,477
NGFS	MTA	207887	22260	10001724-0002	10000	513010 - Retire City Misc	176,025	176,025	-	189,494	191,661	2,167
NGFS	MTA	207887	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	112,596	112,596	-	117,955	118,853	898
NGFS	MTA	207887	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	29,430	29,430	-	30,790	31,000	210
NGFS	MTA	207887	22260	10001724-0002	10000	515010 - Health Service-City Match	25,174	25,174	-	27,316	27,811	495
NGFS	MTA	207887	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	15,771	15,771	-	16,498	16,610	112
NGFS	MTA	207887	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	4,527	4,527	-	4,736	4,768	32
NGFS	MTA	207887	22260	10001724-0002	10000	515710 - Dependent Coverage	57,750	57,750	-	62,223	64,252	2,029
NGFS	MTA	207887	22260	10001724-0002	10000	516010 - Dental Coverage	5,250	5,250	-	5,382	5,537	155
NGFS	MTA	207887	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	2,457	2,457	-	2,573	2,632	59
NGFS	MTA	207888	22260	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	2,063,987	2,063,987	-	2,158,101	2,175,187	17,086
NGFS	MTA	207888	22260	10001724-0023	10000	513010 - Retire City Misc	294,670	294,670	-	314,364	316,922	2,558
NGFS	MTA	207888	22260	10001724-0023	10000	514010 - Social Security (OASDI & HI)	125,550	125,550	-	131,432	132,491	1,059
NGFS	MTA	207888	22260	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	29,925	29,925	-	31,293	31,541	248
NGFS	MTA	207888	22260	10001724-0023	10000	515010 - Health Service-City Match	81,193	81,193	-	88,609	89,203	594
NGFS	MTA	207888	22260	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	16,035	16,035	-	16,766	16,899	133
NGFS	MTA	207888	22260	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	4,605	4,605	-	4,812	4,850	38
NGFS	MTA	207888	22260	10001724-0023	10000	515710 - Dependent Coverage	185,179	185,179	-	201,553	203,988	2,435
NGFS	MTA	207888	22260	10001724-0023	10000	516010 - Dental Coverage	16,597	16,597	-	17,170	17,356	186
NGFS	MTA	207888	22260	10001724-0023	10000	519120 - Long Term Disability Insurance	6,750	6,750	-	7,057	7,127	70
NGFS	MTA	207888	22260	10001724-0023	10000	581820 - Is-Purch-Reproduction	134,222	133,896	(326)	140,237	138,121	(2,116)
NGFS	MTA	210667	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	2,510,377	2,510,377	-	2,624,842	2,670,099	45,257
NGFS	MTA	210667	22260	10001724-0002	10000	513010 - Retire City Misc	358,202	358,202	-	382,147	388,922	6,775
NGFS	MTA	210667	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	190,677	190,677	-	199,908	202,714	2,806
NGFS	MTA	210667	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	45,095	45,095	-	47,186	47,842	656
NGFS	MTA	210667	22260	10001724-0002	10000	515010 - Health Service-City Match	96,228	96,228	-	104,675	106,260	1,585
NGFS	MTA	210667	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	24,169	24,169	-	25,285	25,637	352
NGFS	MTA	210667	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	6,938	6,938	-	7,258	7,359	101
NGFS	MTA	210667	22260	10001724-0002	10000	515710 - Dependent Coverage	207,328	207,328	-	224,183	230,677	6,494
NGFS	MTA	210667	22260	10001724-0002	10000	516010 - Dental Coverage	18,761	18,761	-	19,299	19,795	496
NGFS	MTA	210667	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	9,440	9,440	-	9,866	10,052	186
NGFS	MTA	210669	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	9,493,639	9,493,639	-	9,926,456	10,147,676	221,220
NGFS	MTA	210669	22260	10001724-0002	10000	513010 - Retire City Misc	1,384,423	1,384,423	-	1,476,327	1,509,444	33,117
NGFS	MTA	210669	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	582,960	582,960	-	609,739	623,455	13,716
NGFS	MTA	210669	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	137,659	137,659	-	143,945	147,153	3,208
NGFS	MTA	210669	22260	10001724-0002	10000	515010 - Health Service-City Match	275,777	275,777	-	298,468	306,144	7,676
NGFS	MTA	210669	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	73,790	73,790	-	77,100	78,819	1,719

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	210669	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchPropt	21,178	21,178	-	22,101	22,594	493
NGFS	MTA	210669	22260	10001724-0002	10000	515710 - Dependent Coverage	1,205,387	1,205,387	-	1,305,695	1,337,150	31,455
NGFS	MTA	210669	22260	10001724-0002	10000	516010 - Dental Coverage	96,578	96,578	-	99,383	101,783	2,400
NGFS	MTA	210669	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	31,035	31,035	-	32,463	33,370	907
NGFS	MTA	210869	22260	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	277,944	-	(277,944)	290,618	-	(290,618)
NGFS	MTA	210869	22260	10001724-0023	10000	513010 - Retire City Misc	39,468	-	(39,468)	42,111	-	(42,111)
NGFS	MTA	210869	22260	10001724-0023	10000	514010 - Social Security (OASDI & HI)	11,739	-	(11,739)	12,354	-	(12,354)
NGFS	MTA	210869	22260	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	4,030	-	(4,030)	4,214	-	(4,214)
NGFS	MTA	210869	22260	10001724-0023	10000	515010 - Health Service-City Match	5,220	-	(5,220)	5,716	-	(5,716)
NGFS	MTA	210869	22260	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	2,160	-	(2,160)	2,258	-	(2,258)
NGFS	MTA	210869	22260	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchPropt	620	-	(620)	648	-	(648)
NGFS	MTA	210869	22260	10001724-0023	10000	515710 - Dependent Coverage	17,095	-	(17,095)	18,719	-	(18,719)
NGFS	MTA	210869	22260	10001724-0023	10000	516010 - Dental Coverage	1,478	-	(1,478)	1,537	-	(1,537)
NGFS	MTA	210869	22260	10001724-0023	10000	519110 - Flexible Benefit Package	6,381	-	(6,381)	6,987	-	(6,987)
NGFS	MTA	210923	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	(63,373)	(63,373)	-	(66,263)	(59,941)	6,322
NGFS	MTA	210923	22260	10001724-0002	10000	513010 - Retire City Misc	(9,303)	(9,303)	-	(9,920)	(8,974)	946
NGFS	MTA	210923	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	(3,929)	(3,929)	-	(4,109)	(3,717)	392
NGFS	MTA	210923	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	(918)	(918)	-	(961)	(869)	92
NGFS	MTA	210923	22260	10001724-0002	10000	515010 - Health Service-City Match	(1,989)	(1,989)	-	(2,278)	(2,080)	198
NGFS	MTA	210923	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	(492)	(492)	-	(514)	(465)	49
NGFS	MTA	210923	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchPropt	(141)	(141)	-	(148)	(134)	14
NGFS	MTA	210923	22260	10001724-0002	10000	515710 - Dependent Coverage	(8,154)	(8,154)	-	(9,335)	(8,523)	812
NGFS	MTA	210923	22260	10001724-0002	10000	516010 - Dental Coverage	(656)	(656)	-	(713)	(651)	62
NGFS	MTA	210923	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	(260)	(260)	-	(272)	(246)	26
NGFS	MTA	210923	22260	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	295,311	488,923	193,612	308,776	511,216	202,440
NGFS	MTA	210923	22260	10001724-0023	10000	513010 - Retire City Misc	41,934	69,427	27,493	44,742	74,076	29,334
NGFS	MTA	210923	22260	10001724-0023	10000	514010 - Social Security (OASDI & HI)	11,739	23,478	11,739	12,354	24,708	12,354
NGFS	MTA	210923	22260	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	4,282	7,089	2,807	4,477	7,412	2,935
NGFS	MTA	210923	22260	10001724-0023	10000	515010 - Health Service-City Match	5,220	10,440	5,220	5,716	11,432	5,716
NGFS	MTA	210923	22260	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	2,295	3,799	1,504	2,399	3,972	1,573
NGFS	MTA	210923	22260	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchPropt	659	1,091	432	689	1,140	451
NGFS	MTA	210923	22260	10001724-0023	10000	515710 - Dependent Coverage	17,095	34,190	17,095	18,719	37,438	18,719
NGFS	MTA	210923	22260	10001724-0023	10000	516010 - Dental Coverage	1,478	2,956	1,478	1,537	3,074	1,537
NGFS	MTA	210923	22260	10001724-0023	10000	519110 - Flexible Benefit Package	6,381	12,762	6,381	6,987	13,974	6,987
NGFS	MTA	138798	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	643,253	643,253	-	672,583	687,204	14,621
NGFS	MTA	138798	22260	10001724-0002	10000	513010 - Retire City Misc	92,269	92,269	-	98,424	100,613	2,189
NGFS	MTA	138798	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	35,429	35,429	-	37,203	38,110	907
NGFS	MTA	138798	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	9,328	9,328	-	9,752	9,964	212
NGFS	MTA	138798	22260	10001724-0002	10000	515010 - Health Service-City Match	27,910	27,910	-	30,264	30,759	495
NGFS	MTA	138798	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	4,998	4,998	-	5,225	5,339	114

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138798	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	1,435	1,435	-	1,500	1,533	33
NGFS	MTA	138798	22260	10001724-0002	10000	515710 - Dependent Coverage	54,079	54,079	-	57,999	60,028	2,029
NGFS	MTA	138798	22260	10001724-0002	10000	516010 - Dental Coverage	5,101	5,101	-	5,212	5,367	155
NGFS	MTA	138798	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	789	789	-	827	887	60
NGFS	MTA	149699	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	1,473,300	1,473,300	-	1,540,475	1,563,019	22,544
NGFS	MTA	149699	22260	10001724-0002	10000	513010 - Retire City Misc	208,778	208,778	-	222,766	226,141	3,375
NGFS	MTA	149699	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	143,358	143,358	-	150,272	151,670	1,398
NGFS	MTA	149699	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	33,877	33,877	-	35,454	35,781	327
NGFS	MTA	149699	22260	10001724-0002	10000	515010 - Health Service-City Match	50,653	50,653	-	55,118	55,910	792
NGFS	MTA	149699	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	18,155	18,155	-	18,998	19,173	175
NGFS	MTA	149699	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	5,213	5,213	-	5,451	5,501	50
NGFS	MTA	149699	22260	10001724-0002	10000	515710 - Dependent Coverage	124,505	124,505	-	134,914	138,161	3,247
NGFS	MTA	149699	22260	10001724-0002	10000	516010 - Dental Coverage	10,987	10,987	-	11,320	11,568	248
NGFS	MTA	149699	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	5,183	5,183	-	5,418	5,510	92
NGFS	MTA	149704	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	25,090,641	25,090,641	-	26,132,761	26,840,503	707,742
NGFS	MTA	149704	22260	10001724-0006	10000	513010 - Retire City Misc	3,553,027	3,553,027	-	3,729,485	3,848,887	119,402
NGFS	MTA	149704	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	1,554,413	1,554,413	-	1,619,049	1,662,929	43,880
NGFS	MTA	149704	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	363,816	363,816	-	378,925	389,188	10,263
NGFS	MTA	149704	22260	10001724-0006	10000	515010 - Health Service-City Match	1,457,002	1,457,002	-	1,595,250	1,595,597	347
NGFS	MTA	149704	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	194,954	194,954	-	203,050	208,549	5,499
NGFS	MTA	149704	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	55,953	55,953	-	58,275	59,854	1,579
NGFS	MTA	149704	22260	10001724-0006	10000	515710 - Dependent Coverage	5,487,485	5,487,485	-	6,008,124	6,009,545	1,421
NGFS	MTA	149704	22260	10001724-0006	10000	516010 - Dental Coverage	457,218	457,218	-	475,459	475,567	108
NGFS	MTA	149704	22260	10001724-0006	10000	519120 - Long Term Disability Insurance	6	6	-	5	49	44
NGFS	MTA	149705	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	17,516,461	17,516,461	-	18,240,850	18,760,057	519,207
NGFS	MTA	149705	22260	10001724-0006	10000	513010 - Retire City Misc	2,475,872	2,475,872	-	2,596,922	2,684,462	87,540
NGFS	MTA	149705	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	1,084,816	1,084,816	-	1,129,750	1,161,941	32,191
NGFS	MTA	149705	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	253,990	253,990	-	264,492	272,021	7,529
NGFS	MTA	149705	22260	10001724-0006	10000	515010 - Health Service-City Match	1,026,533	1,026,533	-	1,123,891	1,124,238	347
NGFS	MTA	149705	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	136,102	136,102	-	141,732	145,766	4,034
NGFS	MTA	149705	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	39,063	39,063	-	40,676	41,834	1,158
NGFS	MTA	149705	22260	10001724-0006	10000	515710 - Dependent Coverage	3,859,921	3,859,921	-	4,225,960	4,227,381	1,421
NGFS	MTA	149705	22260	10001724-0006	10000	516010 - Dental Coverage	321,697	321,697	-	334,517	334,625	108
NGFS	MTA	149705	22260	10001724-0006	10000	519120 - Long Term Disability Insurance	6	6	-	7	51	44
NGFS	MTA	149706	22260	10001724-0005	10000	501010 - Perm Salaries-Misc-Regular	7,387,367	7,387,367	-	7,693,566	7,912,170	218,604
NGFS	MTA	149706	22260	10001724-0005	10000	513010 - Retire City Misc	1,044,835	1,044,835	-	1,096,337	1,133,110	36,773
NGFS	MTA	149706	22260	10001724-0005	10000	514010 - Social Security (OASDI & HI)	456,812	456,812	-	475,821	489,374	13,553
NGFS	MTA	149706	22260	10001724-0005	10000	514020 - Social Sec-Medicare(HI Only)	107,117	107,117	-	111,558	114,728	3,170
NGFS	MTA	149706	22260	10001724-0005	10000	515010 - Health Service-City Match	434,514	434,514	-	475,590	475,887	297
NGFS	MTA	149706	22260	10001724-0005	10000	515020 - Retiree Health-Match-Prop B	57,401	57,401	-	59,779	61,477	1,698

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	149706	22260	10001724-0005	10000	515030 - RetireeHlthCare-CityMatchProp(	16,475	16,475	-	17,156	17,644	488
NGFS	MTA	149706	22260	10001724-0005	10000	515710 - Dependent Coverage	1,609,516	1,609,516	-	1,761,589	1,762,807	1,218
NGFS	MTA	149706	22260	10001724-0005	10000	516010 - Dental Coverage	134,395	134,395	-	139,709	139,802	93
NGFS	MTA	149706	22260	10001724-0005	10000	519120 - Long Term Disability Insurance	477	477	-	499	535	36
NGFS	MTA	149707	22260	10001724-0005	10000	501010 - Perm Salaries-Misc-Regular	29,174,646	29,174,646	-	30,385,367	31,211,384	826,017
NGFS	MTA	149707	22260	10001724-0005	10000	513010 - Retire City Misc	4,130,350	4,130,350	-	4,334,851	4,474,287	139,436
NGFS	MTA	149707	22260	10001724-0005	10000	514010 - Social Security (OASDI & HI)	1,807,622	1,807,622	-	1,882,709	1,933,922	51,213
NGFS	MTA	149707	22260	10001724-0005	10000	514020 - Social Sec-Medicare(HI Only)	423,033	423,033	-	440,585	452,562	11,977
NGFS	MTA	149707	22260	10001724-0005	10000	515010 - Health Service-City Match	1,697,685	1,697,685	-	1,858,846	1,859,143	297
NGFS	MTA	149707	22260	10001724-0005	10000	515020 - Retiree Health-Match-Prop B	226,686	226,686	-	236,094	242,512	6,418
NGFS	MTA	149707	22260	10001724-0005	10000	515030 - RetireeHlthCare-CityMatchProp(	65,059	65,059	-	67,758	69,600	1,842
NGFS	MTA	149707	22260	10001724-0005	10000	515710 - Dependent Coverage	6,397,711	6,397,711	-	7,005,016	7,006,234	1,218
NGFS	MTA	149707	22260	10001724-0005	10000	516010 - Dental Coverage	533,002	533,002	-	554,286	554,379	93
NGFS	MTA	149707	22260	10001724-0005	10000	519120 - Long Term Disability Insurance	100	100	-	105	139	34
NGFS	MTA	149708	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	46,222,968	46,222,968	-	45,819,042	47,119,914	1,300,872
NGFS	MTA	149708	22260	10001724-0006	10000	513010 - Retire City Misc	6,546,190	6,546,190	-	6,523,406	6,742,936	219,530
NGFS	MTA	149708	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	2,864,618	2,864,618	-	2,839,597	2,920,251	80,654
NGFS	MTA	149708	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	670,234	670,234	-	664,377	683,240	18,863
NGFS	MTA	149708	22260	10001724-0006	10000	515010 - Health Service-City Match	2,689,126	2,689,126	-	2,944,262	2,944,856	594
NGFS	MTA	149708	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	359,151	359,151	-	356,011	366,118	10,107
NGFS	MTA	149708	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	103,077	103,077	-	102,175	105,076	2,901
NGFS	MTA	149708	22260	10001724-0006	10000	515710 - Dependent Coverage	10,112,979	10,112,979	-	11,072,376	11,074,811	2,435
NGFS	MTA	149708	22260	10001724-0006	10000	516010 - Dental Coverage	842,733	842,733	-	876,343	876,529	186
NGFS	MTA	149708	22260	10001724-0006	10000	519120 - Long Term Disability Insurance	716	716	-	751	818	67
NGFS	MTA	149709	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	694,341	694,341	-	726,000	744,965	18,965
NGFS	MTA	149709	22260	10001724-0002	10000	513010 - Retire City Misc	97,687	97,687	-	104,247	107,086	2,839
NGFS	MTA	149709	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	30,985	30,985	-	32,557	33,733	1,176
NGFS	MTA	149709	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	10,068	10,068	-	10,526	10,801	275
NGFS	MTA	149709	22260	10001724-0002	10000	515010 - Health Service-City Match	16,063	16,063	-	17,294	17,938	644
NGFS	MTA	149709	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	5,394	5,394	-	5,640	5,787	147
NGFS	MTA	149709	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	1,550	1,550	-	1,618	1,660	42
NGFS	MTA	149709	22260	10001724-0002	10000	515710 - Dependent Coverage	39,732	39,732	-	42,290	44,928	2,638
NGFS	MTA	149709	22260	10001724-0002	10000	516010 - Dental Coverage	3,598	3,598	-	3,647	3,848	201
NGFS	MTA	149709	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	496	496	-	519	597	78
NGFS	MTA	149712	22260	10001724-0007	10000	501010 - Perm Salaries-Misc-Regular	548,239	548,239	-	573,236	588,199	14,963
NGFS	MTA	149712	22260	10001724-0007	10000	513010 - Retire City Misc	78,613	78,613	-	83,861	86,101	2,240
NGFS	MTA	149712	22260	10001724-0007	10000	514010 - Social Security (OASDI & HI)	32,785	32,785	-	34,359	35,287	928
NGFS	MTA	149712	22260	10001724-0007	10000	514020 - Social Sec-Medicare(HI Only)	7,948	7,948	-	8,312	8,529	217
NGFS	MTA	149712	22260	10001724-0007	10000	515010 - Health Service-City Match	27,775	27,775	-	30,164	30,709	545
NGFS	MTA	149712	22260	10001724-0007	10000	515020 - Retiree Health-Match-Prop B	4,260	4,260	-	4,453	4,569	116

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	149712	22260	10001724-0007	10000	515030 - RetireeHlthCare-CityMatchProp(	1,223	1,223	-	1,277	1,310	33
NGFS	MTA	149712	22260	10001724-0007	10000	515710 - Dependent Coverage	53,523	53,523	-	57,593	59,825	2,232
NGFS	MTA	149712	22260	10001724-0007	10000	516010 - Dental Coverage	5,056	5,056	-	5,180	5,350	170
NGFS	MTA	149712	22260	10001724-0007	10000	519120 - Long Term Disability Insurance	652	652	-	682	743	61
NGFS	MTA	149716	22260	10033100-0007	10000	501010 - Perm Salaries-Misc-Regular	(9,122,262)	(9,122,262)	-	(9,641,058)	(8,922,991)	718,067
NGFS	MTA	149716	22260	10033100-0007	10000	513010 - Retire City Misc	(1,471,420)	(1,471,420)	-	(1,629,339)	(1,507,986)	121,353
NGFS	MTA	149716	22260	10033100-0007	10000	514010 - Social Security (OASDI & HI)	(565,580)	(565,580)	-	(597,744)	(553,224)	44,520
NGFS	MTA	149716	22260	10033100-0007	10000	514020 - Social Sec-Medicare(HI Only)	(132,274)	(132,274)	-	(139,794)	(129,382)	10,412
NGFS	MTA	149716	22260	10033100-0007	10000	515020 - Retiree Health-Match-Prop B	(70,879)	(70,879)	-	(74,910)	(69,331)	5,579
NGFS	MTA	149716	22260	10033100-0007	10000	515030 - RetireeHlthCare-CityMatchProp(	(20,344)	(20,344)	-	(21,500)	(19,899)	1,601
NGFS	MTA	149725	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	12,317,444	12,288,974	(28,470)	12,879,162	13,061,493	182,331
NGFS	MTA	149725	22260	10001724-0002	10000	513010 - Retire City Misc	1,764,143	1,760,100	(4,043)	1,881,942	1,909,380	27,438
NGFS	MTA	149725	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	4,365,709	4,365,151	(558)	4,564,873	4,577,359	12,486
NGFS	MTA	149725	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	1,201,333	1,200,920	(413)	1,256,043	1,258,686	2,643
NGFS	MTA	149725	22260	10001724-0002	10000	515010 - Health Service-City Match	304,372	304,372	-	329,915	337,294	7,379
NGFS	MTA	149725	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	643,760	643,539	(221)	673,075	674,492	1,417
NGFS	MTA	149725	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	184,770	184,706	(64)	193,157	193,563	406
NGFS	MTA	149725	22260	10001724-0002	10000	515710 - Dependent Coverage	1,443,118	1,443,118	-	1,566,620	1,596,857	30,237
NGFS	MTA	149725	22260	10001724-0002	10000	516010 - Dental Coverage	114,038	114,038	-	117,597	119,905	2,308
NGFS	MTA	149725	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	46,931	46,931	-	49,092	49,962	870
NGFS	MTA	186649	22260	10001724-0004	10000	501010 - Perm Salaries-Misc-Regular	11,730,798	11,730,798	-	12,216,702	12,560,183	343,481
NGFS	MTA	186649	22260	10001724-0004	10000	513010 - Retire City Misc	1,660,374	1,660,374	-	1,742,381	1,800,269	57,888
NGFS	MTA	186649	22260	10001724-0004	10000	514010 - Social Security (OASDI & HI)	726,103	726,103	-	756,254	777,550	21,296
NGFS	MTA	186649	22260	10001724-0004	10000	514020 - Social Sec-Medicare(HI Only)	170,098	170,098	-	177,142	182,123	4,981
NGFS	MTA	186649	22260	10001724-0004	10000	515010 - Health Service-City Match	690,623	690,623	-	756,125	756,422	297
NGFS	MTA	186649	22260	10001724-0004	10000	515020 - Retiree Health-Match-Prop B	91,149	91,149	-	94,923	97,592	2,669
NGFS	MTA	186649	22260	10001724-0004	10000	515030 - RetireeHlthCare-CityMatchProp(	26,160	26,160	-	27,244	28,010	766
NGFS	MTA	186649	22260	10001724-0004	10000	515710 - Dependent Coverage	2,577,874	2,577,874	-	2,822,337	2,823,555	1,218
NGFS	MTA	186649	22260	10001724-0004	10000	516010 - Dental Coverage	215,026	215,026	-	223,594	223,687	93
NGFS	MTA	186649	22260	10001724-0004	10000	519120 - Long Term Disability Insurance	394	394	-	413	447	34
NGFS	MTA	197647	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	27,580,071	27,580,071	-	28,719,661	29,537,710	818,049
NGFS	MTA	197647	22260	10001724-0006	10000	513010 - Retire City Misc	3,898,161	3,898,161	-	4,088,163	4,226,207	138,044
NGFS	MTA	197647	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	1,708,759	1,708,759	-	1,779,436	1,830,155	50,719
NGFS	MTA	197647	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	399,912	399,912	-	416,434	428,296	11,862
NGFS	MTA	197647	22260	10001724-0006	10000	515010 - Health Service-City Match	1,621,370	1,621,370	-	1,775,182	1,775,578	396
NGFS	MTA	197647	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	214,297	214,297	-	223,151	229,507	6,356
NGFS	MTA	197647	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	61,505	61,505	-	64,046	65,870	1,824
NGFS	MTA	197647	22260	10001724-0006	10000	515710 - Dependent Coverage	6,108,941	6,108,941	-	6,688,409	6,690,032	1,623
NGFS	MTA	197647	22260	10001724-0006	10000	516010 - Dental Coverage	508,965	508,965	-	529,260	529,384	124
NGFS	MTA	197647	22260	10001724-0006	10000	519120 - Long Term Disability Insurance	6	6	-	6	50	44

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207891	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	7,951,067	7,951,067	-	8,313,667	8,526,931	213,264
NGFS	MTA	207891	22260	10001724-0002	10000	513010 - Retire City Misc	1,165,337	1,165,337	-	1,242,617	1,274,543	31,926
NGFS	MTA	207891	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	491,728	491,728	-	514,239	527,461	13,222
NGFS	MTA	207891	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	115,299	115,299	-	120,562	123,654	3,092
NGFS	MTA	207891	22260	10001724-0002	10000	515010 - Health Service-City Match	230,793	230,793	-	249,306	256,734	7,428
NGFS	MTA	207891	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	61,799	61,799	-	64,600	66,257	1,657
NGFS	MTA	207891	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	17,741	17,741	-	18,539	19,015	476
NGFS	MTA	207891	22260	10001724-0002	10000	515710 - Dependent Coverage	1,118,630	1,118,630	-	1,211,104	1,241,544	30,440
NGFS	MTA	207891	22260	10001724-0002	10000	516010 - Dental Coverage	88,100	88,100	-	90,599	92,922	2,323
NGFS	MTA	207891	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	31,022	31,022	-	32,438	33,312	874
NGFS	MTA	207892	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	1,396,762	1,396,762	-	1,460,457	1,498,597	38,140
NGFS	MTA	207892	22260	10001724-0002	10000	513010 - Retire City Misc	202,355	202,355	-	215,822	221,532	5,710
NGFS	MTA	207892	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	92,817	92,817	-	97,131	99,496	2,365
NGFS	MTA	207892	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	21,991	21,991	-	22,995	23,548	553
NGFS	MTA	207892	22260	10001724-0002	10000	515010 - Health Service-City Match	44,038	44,038	-	47,621	48,958	1,337
NGFS	MTA	207892	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	11,785	11,785	-	12,321	12,617	296
NGFS	MTA	207892	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	3,383	3,383	-	3,535	3,620	85
NGFS	MTA	207892	22260	10001724-0002	10000	515710 - Dependent Coverage	168,919	168,919	-	182,533	188,012	5,479
NGFS	MTA	207892	22260	10001724-0002	10000	516010 - Dental Coverage	13,810	13,810	-	14,180	14,598	418
NGFS	MTA	207892	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	4,134	4,134	-	4,323	4,479	156
NGFS	MTA	207976	22260	10001724-0007	10000	501010 - Perm Salaries-Misc-Regular	11,151,457	11,151,457	-	11,659,982	11,899,292	239,310
NGFS	MTA	207976	22260	10001724-0007	10000	513010 - Retire City Misc	1,635,137	1,635,137	-	1,743,537	1,779,362	35,825
NGFS	MTA	207976	22260	10001724-0007	10000	514010 - Social Security (OASDI & HI)	690,313	690,313	-	721,883	736,720	14,837
NGFS	MTA	207976	22260	10001724-0007	10000	514020 - Social Sec-Medicare(HI Only)	161,707	161,707	-	169,089	172,559	3,470
NGFS	MTA	207976	22260	10001724-0007	10000	515010 - Health Service-City Match	579,057	579,057	-	630,214	638,534	8,320
NGFS	MTA	207976	22260	10001724-0007	10000	515020 - Retiree Health-Match-Prop B	86,696	86,696	-	90,643	92,502	1,859
NGFS	MTA	207976	22260	10001724-0007	10000	515030 - RetireeHlthCare-CityMatchProp(	24,885	24,885	-	26,021	26,555	534
NGFS	MTA	207976	22260	10001724-0007	10000	515710 - Dependent Coverage	1,227,124	1,227,124	-	1,328,045	1,362,138	34,093
NGFS	MTA	207976	22260	10001724-0007	10000	516010 - Dental Coverage	110,785	110,785	-	114,046	116,648	2,602
NGFS	MTA	207976	22260	10001724-0007	10000	519120 - Long Term Disability Insurance	44,124	44,124	-	46,157	47,138	981
NGFS	MTA	207977	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	5,499,262	5,499,262	-	5,750,047	5,887,336	137,289
NGFS	MTA	207977	22260	10001724-0002	10000	513010 - Retire City Misc	805,416	805,416	-	858,838	879,390	20,552
NGFS	MTA	207977	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	339,727	339,727	-	355,305	363,817	8,512
NGFS	MTA	207977	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	79,744	79,744	-	83,386	85,377	1,991
NGFS	MTA	207977	22260	10001724-0002	10000	515010 - Health Service-City Match	164,624	164,624	-	178,055	182,809	4,754
NGFS	MTA	207977	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	42,741	42,741	-	44,679	45,746	1,067
NGFS	MTA	207977	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	12,270	12,270	-	12,821	13,127	306
NGFS	MTA	207977	22260	10001724-0002	10000	515710 - Dependent Coverage	761,135	761,135	-	824,514	843,996	19,482
NGFS	MTA	207977	22260	10001724-0002	10000	516010 - Dental Coverage	60,313	60,313	-	62,062	63,549	1,487
NGFS	MTA	207977	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	20,963	20,963	-	21,920	22,483	563

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	208667	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	2,328,408	2,328,408	-	2,434,586	2,481,379	46,793
NGFS	MTA	208667	22260	10001724-0002	10000	513010 - Retire City Misc	340,938	340,938	-	363,553	370,558	7,005
NGFS	MTA	208667	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	144,371	144,371	-	150,953	153,854	2,901
NGFS	MTA	208667	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	33,758	33,758	-	35,312	35,991	679
NGFS	MTA	208667	22260	10001724-0002	10000	515010 - Health Service-City Match	225,893	225,893	-	246,600	248,234	1,634
NGFS	MTA	208667	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	18,097	18,097	-	18,922	19,286	364
NGFS	MTA	208667	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	5,200	5,200	-	5,434	5,538	104
NGFS	MTA	208667	22260	10001724-0002	10000	515710 - Dependent Coverage	369,914	369,914	-	401,997	408,694	6,697
NGFS	MTA	208667	22260	10001724-0002	10000	516010 - Dental Coverage	35,650	35,650	-	36,850	37,361	511
NGFS	MTA	208667	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	8,808	8,808	-	9,213	9,405	192
NGFS	MTA	208670	22260	10001724-0007	10000	501010 - Perm Salaries-Misc-Regular	5,107,791	5,107,791	-	5,340,725	5,480,181	139,456
NGFS	MTA	208670	22260	10001724-0007	10000	513010 - Retire City Misc	747,948	747,948	-	797,562	818,438	20,876
NGFS	MTA	208670	22260	10001724-0007	10000	514010 - Social Security (OASDI & HI)	315,456	315,456	-	329,927	338,573	8,646
NGFS	MTA	208670	22260	10001724-0007	10000	514020 - Social Sec-Medicare(HI Only)	74,068	74,068	-	77,451	79,473	2,022
NGFS	MTA	208670	22260	10001724-0007	10000	515010 - Health Service-City Match	145,200	145,200	-	156,687	161,540	4,853
NGFS	MTA	208670	22260	10001724-0007	10000	515020 - Retiree Health-Match-Prop B	39,700	39,700	-	41,499	42,583	1,084
NGFS	MTA	208670	22260	10001724-0007	10000	515030 - RetireeHlthCare-CityMatchProp(	11,397	11,397	-	11,908	12,219	311
NGFS	MTA	208670	22260	10001724-0007	10000	515710 - Dependent Coverage	713,121	713,121	-	771,533	791,420	19,887
NGFS	MTA	208670	22260	10001724-0007	10000	516010 - Dental Coverage	56,122	56,122	-	57,672	59,190	1,518
NGFS	MTA	208670	22260	10001724-0007	10000	519120 - Long Term Disability Insurance	19,358	19,358	-	20,241	20,813	572
NGFS	MTA	210871	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	790,154	790,154	-	826,183	840,191	14,008
NGFS	MTA	210871	22260	10001724-0002	10000	513010 - Retire City Misc	113,513	113,513	-	121,084	123,181	2,097
NGFS	MTA	210871	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	48,725	48,725	-	51,026	51,894	868
NGFS	MTA	210871	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	11,457	11,457	-	11,979	12,182	203
NGFS	MTA	210871	22260	10001724-0002	10000	515010 - Health Service-City Match	31,471	31,471	-	34,263	34,758	495
NGFS	MTA	210871	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	6,139	6,139	-	6,419	6,528	109
NGFS	MTA	210871	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	1,763	1,763	-	1,843	1,874	31
NGFS	MTA	210871	22260	10001724-0002	10000	515710 - Dependent Coverage	72,430	72,430	-	78,500	80,529	2,029
NGFS	MTA	210871	22260	10001724-0002	10000	516010 - Dental Coverage	6,497	6,497	-	6,696	6,851	155
NGFS	MTA	210871	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	2,446	2,446	-	2,557	2,614	57
NGFS	MTA	210874	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	1,348,897	1,348,897	-	1,410,402	1,432,942	22,540
NGFS	MTA	210874	22260	10001724-0002	10000	513010 - Retire City Misc	197,198	197,198	-	210,278	213,652	3,374
NGFS	MTA	210874	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	83,631	83,631	-	87,444	88,841	1,397
NGFS	MTA	210874	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	19,557	19,557	-	20,452	20,779	327
NGFS	MTA	210874	22260	10001724-0002	10000	515010 - Health Service-City Match	80,953	80,953	-	88,294	89,086	792
NGFS	MTA	210874	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	10,480	10,480	-	10,956	11,131	175
NGFS	MTA	210874	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	3,008	3,008	-	3,147	3,197	50
NGFS	MTA	210874	22260	10001724-0002	10000	515710 - Dependent Coverage	150,106	150,106	-	162,943	166,190	3,247
NGFS	MTA	210874	22260	10001724-0002	10000	516010 - Dental Coverage	14,005	14,005	-	14,459	14,707	248
NGFS	MTA	210874	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	5,531	5,531	-	5,782	5,874	92

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	208650	22260	10001719-0023	10000	520190 - Department Overhead	228,331,008	223,324,014	(5,006,994)	269,374,982	253,708,213	(15,666,769)
NGFS	MTA	208656	22870	10001719-0001	10000	591340 - OTO To 5M-MTA Transit Funds	167,243,247	166,235,422	(1,007,825)	150,525,662	156,449,928	5,924,266
NGFS	MTA	208656	22870	10001723-0001	10000	520190 - Department Overhead	79,471,811	79,708,535	236,724	91,964,425	85,295,152	(6,669,273)
NGFS	MTA	208656	22870	10001723-0001	10000	581210 - DT Technology Infrastructure	133,896	-	(133,896)	133,896	-	(133,896)
NGFS	MTA	208656	22870	10040610-0001	10000	492001 - CTI Fr 1G-General Fund	132,300,000	132,390,000	90,000	130,440,000	131,130,000	690,000
NGFS	MTA	208657	22260	10001719-0001	10000	493032 - OTI Fr 5N-MTA SM&Sustainabl	167,243,247	166,235,422	(1,007,825)	150,525,662	156,449,928	5,924,266
NGFS	MTA	208657	22260	10001719-0023	10000	510210 - Ret Payout - SP & Vac - Misc	2,267,355	-	(2,267,355)	2,370,593	-	(2,370,593)
NGFS	MTA	208657	22260	10001719-0023	10000	514010 - Social Security (OASDI & HI)	140,576	-	(140,576)	146,977	-	(146,977)
NGFS	MTA	208657	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	32,876	(1)	(32,877)	34,375	1	(34,374)
NGFS	MTA	208657	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	17,617	-	(17,617)	18,419	(1)	(18,420)
NGFS	MTA	208657	22260	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	5,056	-	(5,056)	5,287	1	(5,286)
NGFS	MTA	208657	22260	10001719-0024	10000	595250 - ITO To 5M-MTA Transit Funds	3,172,677	3,172,677	-	-	5,889,895	5,889,895
NGFS	MTA	208657	22260	10040608-0001	10000	412601 - CTI Fr 1G-GF ForMTA Popultn E	25,350,000	25,150,000	(200,000)	25,410,000	25,250,000	(160,000)
NGFS	MTA	208657	22260	10040611-0001	10000	492001 - CTI Fr 1G-General Fund	372,960,000	373,210,000	250,000	367,730,000	369,650,000	1,920,000
NGFS	MTA	208657	22265	10001719-0023	10000	499999 - Beg Fund Balance - Budget Onl	14,521,202	14,652,964	131,762	6,252,144	6,252,123	(21)
NGFS	MTA	208657	22265	10001719-0023	10000	520100 - Overhead Recovery	(307,802,819)	(303,032,549)	4,770,270	(361,339,407)	(339,003,365)	22,336,042
NGFS	MTA	208657	22265	10001719-0023	10000	581210 - DT Technology Infrastructure	1,082,895	-	(1,082,895)	1,082,895	-	(1,082,895)
NGFS	MTA	208657	22265	10001719-0023	10000	581245 - GF-CON-Information System Op	2,765,166	-	(2,765,166)	2,914,837	-	(2,914,837)
NGFS	MTA	208657	22265	10001719-0023	10000	581470 - GF-HR-EMPLOYMENTSERVIC	1,706,658	-	(1,706,658)	1,706,658	-	(1,706,658)
NGFS	MTA	208657	22265	10001719-0023	10000	581820 - Is-Purch-Reproduction	46,085	45,972	(113)	48,150	47,699	(451)
NGFS	MTA	208657	22280	10001719-0024	10000	495025 - ITI Fr 5M-MTA Transit Funds	3,172,677	-	(3,172,677)	-	-	-
NGFS	MTA	208657	22280	10001719-0024	23229	495025 - ITI Fr 5M-MTA Transit Funds	-	3,172,677	3,172,677	-	5,889,895	5,889,895
NGFS	MTA	208657	22420	10012000-0004	14428	499999 - Beg Fund Balance - Budget Onl	-	3,240	3,240	-	-	-
NGFS	MTA	208657	22420	10012000-0004	14428	567000 - Bldgs,Struct&Imprv Proj-Budget	-	3,240	3,240	-	-	-
NGFS	MTA	208657	22420	10012000-0004	19653	499999 - Beg Fund Balance - Budget Onl	-	56,462	56,462	-	-	-
NGFS	MTA	208657	22420	10012000-0004	19653	567000 - Bldgs,Struct&Imprv Proj-Budget	-	56,462	56,462	-	-	-
NGFS	MTA	208657	22540	10011999-0001	14427	499999 - Beg Fund Balance - Budget Onl	-	1,504,625	1,504,625	-	-	-
NGFS	MTA	208657	22540	10011999-0001	14427	567000 - Bldgs,Struct&Imprv Proj-Budget	-	1,504,625	1,504,625	-	-	-
NGFS	MTA	210949	22265	10001719-0023	10000	510210 - Ret Payout - SP & Vac - Misc	-	2,267,355	2,267,355	-	2,370,593	2,370,593
NGFS	MTA	210949	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	-	140,576	140,576	-	146,977	146,977
NGFS	MTA	210949	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	-	32,877	32,877	-	34,374	34,374
NGFS	MTA	210949	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	-	17,617	17,617	-	18,420	18,420
NGFS	MTA	210949	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	-	5,056	5,056	-	5,286	5,286
NGFS	MTA	210949	22265	10001719-0023	10000	519990 - Other Fringe Benefits	-	890,748	890,748	33,691,632	13,647,834	(20,043,798)
NGFS	MTA	210949	22265	10001719-0023	10000	520100 - Overhead Recovery	1,002,756	243,187	(759,569)	1,002,756	256,599	(746,157)
NGFS	MTA	210949	22265	10001719-0023	10000	581130 - GF-Con-Internal Audits	3,124,516	3,122,493	(2,023)	3,327,584	3,327,544	(40)
NGFS	MTA	210949	22265	10001719-0023	10000	581170 - GF-Risk Management Svcs (AA	7,886,246	7,892,289	6,043	8,369,028	8,387,794	18,766
NGFS	MTA	210949	22265	10001719-0023	10000	581245 - GF-CON-Information System Op	-	2,765,166	2,765,166	-	2,914,837	2,914,837
NGFS	MTA	210949	22305	10001719-0023	10000	520100 - Overhead Recovery	(1,002,756)	(243,187)	759,569	(1,002,756)	(256,599)	746,157
NGFS	MTA	207774	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	3,335,226	3,382,110	46,884	3,487,294	3,705,224	217,930

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207774	22265	10001719-0023	10000	513010 - Retire City Misc	480,718	486,671	5,953	512,746	544,399	31,653
NGFS	MTA	207774	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	198,031	200,673	2,642	207,636	220,950	13,314
NGFS	MTA	207774	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	49,363	50,042	679	51,617	54,776	3,159
NGFS	MTA	207774	22265	10001719-0023	10000	515010 - Health Service-City Match	141,402	140,780	(622)	152,161	157,373	5,212
NGFS	MTA	207774	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	26,448	26,812	364	27,652	29,345	1,693
NGFS	MTA	207774	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	7,586	7,691	105	7,936	8,422	486
NGFS	MTA	207774	22265	10001719-0023	10000	515710 - Dependent Coverage	283,448	285,355	1,907	299,421	325,658	26,237
NGFS	MTA	207774	22265	10001719-0023	10000	516010 - Dental Coverage	26,376	26,536	160	26,600	28,609	2,009
NGFS	MTA	207774	22265	10001719-0023	10000	519110 - Flexible Benefit Package	38,286	44,667	6,381	41,922	48,909	6,987
NGFS	MTA	207774	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	8,195	7,593	(602)	8,563	8,627	64
NGFS	MTA	175650	22265	10001719-0023	10000	581690 - GF-Mayor'S Office Services	327,839	352,462	24,623	327,839	377,839	50,000
NGFS	MTA	207781	22265	10001719-0023	10000	581750 - GF-Purch-General Office	-	243,188	243,188	-	256,601	256,601
NGFS	MTA	207781	22305	10001719-0023	10000	581750 - GF-Purch-General Office	-	243,187	243,187	-	256,599	256,599
NGFS	MTA	207781	22305	10001719-0023	10000	581920 - GF-HRc Surety Bond	74,324	-	(74,324)	74,324	-	(74,324)
NGFS	MTA	138717	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(1,526,525)	(1,526,525)	-	(1,594,664)	(1,402,839)	191,825
NGFS	MTA	138717	22265	10001719-0023	10000	513010 - Retire City Misc	(218,394)	(218,394)	-	(230,760)	(202,044)	28,716
NGFS	MTA	138717	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	3,036	3,036	-	3,367	15,260	11,893
NGFS	MTA	138717	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	709	709	-	787	3,568	2,781
NGFS	MTA	138717	22265	10001719-0023	10000	515010 - Health Service-City Match	(61,011)	(61,011)	-	(69,875)	(63,190)	6,685
NGFS	MTA	138717	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	380	380	-	422	1,912	1,490
NGFS	MTA	138717	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	109	109	-	120	548	428
NGFS	MTA	138717	22265	10001719-0023	10000	515710 - Dependent Coverage	(250,009)	(250,009)	-	(286,338)	(258,942)	27,396
NGFS	MTA	138717	22265	10001719-0023	10000	516010 - Dental Coverage	(20,087)	(20,087)	-	(21,853)	(19,762)	2,091
NGFS	MTA	138717	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(6,259)	(6,259)	-	(6,537)	(5,751)	786
NGFS	MTA	138717	22265	10001719-0023	10000	581161 - GF-ADM-Digital Services	1,572,672	1,519,043	(53,629)	1,706,758	1,607,243	(99,515)
NGFS	MTA	138717	22265	10001719-0023	10000	581210 - DT Technology Infrastructure	14,783,197	14,553,635	(229,562)	15,557,685	15,430,893	(126,792)
NGFS	MTA	138717	22265	10001719-0023	10000	581820 - Is-Purch-Reproduction	974,195	971,822	(2,373)	1,017,851	1,008,318	(9,533)
NGFS	MTA	138717	22265	10043495-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	-	1,752,630	1,752,630	-	4,312,080	4,312,080
NGFS	MTA	138717	22870	10043495-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	1,752,630	-	(1,752,630)	4,312,080	-	(4,312,080)
NGFS	MTA	207962	22260	10043487-0009	10000	579050 - MTA Overhead Cost Recovery	(1,500,000)	-	1,500,000	(1,546,800)	-	1,546,800
NGFS	MTA	210916	22265	10043487-0009	10000	579050 - MTA Overhead Cost Recovery	-	(1,500,000)	(1,500,000)	-	(1,546,800)	(1,546,800)
NGFS	MTA	139650	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	3,658,234	3,658,234	-	3,825,046	3,962,066	137,020
NGFS	MTA	139650	22265	10001719-0023	10000	513010 - Retire City Misc	535,229	535,229	-	570,737	591,249	20,512
NGFS	MTA	139650	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	230,951	230,951	-	241,560	250,055	8,495
NGFS	MTA	139650	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	54,075	54,075	-	56,544	58,531	1,987
NGFS	MTA	139650	22265	10001719-0023	10000	515010 - Health Service-City Match	265,651	265,651	-	288,648	293,402	4,754
NGFS	MTA	139650	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	28,967	28,967	-	30,296	31,361	1,065
NGFS	MTA	139650	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	8,314	8,314	-	8,692	8,998	306
NGFS	MTA	139650	22265	10001719-0023	10000	515710 - Dependent Coverage	390,404	390,404	-	418,345	437,827	19,482
NGFS	MTA	139650	22265	10001719-0023	10000	516010 - Dental Coverage	38,870	38,870	-	39,735	41,222	1,487

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	139650	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	13,464	13,464	-	14,077	14,639	562
NGFS	MTA	139650	22870	10001723-0001	10000	581710 - Is-Purch-Cenlrl Shop-AutoMaint	1,091	1,077	(14)	1,166	1,136	(30)
NGFS	MTA	139650	22870	10001723-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	1,097	890	(207)	863	863	-
NGFS	MTA	139650	22870	10001723-0001	10000	581820 - Is-Purch-Reproduction	51,205	51,081	(124)	53,500	52,999	(501)
NGFS	MTA	210903	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,361,562	1,324,007	(37,555)	1,447,756	1,454,160	6,404
NGFS	MTA	210903	22265	10001719-0023	10000	513010 - Retire City Misc	195,621	189,362	(6,259)	212,280	212,458	178
NGFS	MTA	210903	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	84,267	81,939	(2,328)	89,685	90,082	397
NGFS	MTA	210903	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	19,742	19,197	(545)	20,992	21,085	93
NGFS	MTA	210903	22265	10001719-0023	10000	515010 - Health Service-City Match	71,352	63,991	(7,361)	78,166	71,691	(6,475)
NGFS	MTA	210903	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	10,580	10,287	(293)	11,249	11,298	49
NGFS	MTA	210903	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	3,037	2,954	(83)	3,229	3,243	14
NGFS	MTA	210903	22265	10001719-0023	10000	515710 - Dependent Coverage	119,253	106,322	(12,931)	130,727	123,062	(7,665)
NGFS	MTA	210903	22265	10001719-0023	10000	516010 - Dental Coverage	11,442	10,221	(1,221)	11,914	11,140	(774)
NGFS	MTA	210903	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	5,583	5,429	(154)	5,936	5,962	26
NGFS	MTA	175647	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,224,323	1,224,323	-	1,280,145	1,307,557	27,412
NGFS	MTA	175647	22265	10001719-0023	10000	513010 - Retire City Misc	178,006	178,006	-	189,836	193,940	4,104
NGFS	MTA	175647	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	76,013	76,013	-	79,562	81,262	1,700
NGFS	MTA	175647	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	17,840	17,840	-	18,654	19,051	397
NGFS	MTA	175647	22265	10001719-0023	10000	515010 - Health Service-City Match	50,589	50,589	-	54,949	55,890	941
NGFS	MTA	175647	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	9,561	9,561	-	9,993	10,206	213
NGFS	MTA	175647	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	2,745	2,745	-	2,864	2,925	61
NGFS	MTA	175647	22265	10001719-0023	10000	515710 - Dependent Coverage	115,762	115,762	-	124,933	128,789	3,856
NGFS	MTA	175647	22265	10001719-0023	10000	516010 - Dental Coverage	10,369	10,369	-	10,646	10,940	294
NGFS	MTA	175647	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	4,224	4,224	-	4,416	4,528	112
NGFS	MTA	207780	22265	10001719-0023	10000	581500 - ADM Contract Monitoring	283,235	281,662	(1,573)	305,329	297,068	(8,261)
NGFS	MTA	210687	22265	10037953-0001	10000	501010 - Perm Salaries-Misc-Regular	(160,954)	(160,954)	-	(168,296)	(67,818)	100,478
NGFS	MTA	210687	22265	10037953-0001	10000	513010 - Retire City Misc	(26,453)	(26,453)	-	(28,148)	(13,106)	15,042
NGFS	MTA	210687	22265	10037953-0001	10000	514010 - Social Security (OASDI & HI)	1,153	1,153	-	1,416	7,646	6,230
NGFS	MTA	210687	22265	10037953-0001	10000	514020 - Social Sec-Medicare(HI Only)	834	834	-	886	2,343	1,457
NGFS	MTA	210687	22265	10037953-0001	10000	515010 - Health Service-City Match	(970)	(970)	-	(2,648)	868	3,516
NGFS	MTA	210687	22265	10037953-0001	10000	515020 - Retiree Health-Match-Prop B	448	448	-	473	1,254	781
NGFS	MTA	210687	22265	10037953-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	129	129	-	136	360	224
NGFS	MTA	210687	22265	10037953-0001	10000	515710 - Dependent Coverage	(55,788)	(55,788)	-	(67,580)	(53,172)	14,408
NGFS	MTA	210687	22265	10037953-0001	10000	516010 - Dental Coverage	(3,812)	(3,812)	-	(4,460)	(3,360)	1,100
NGFS	MTA	210687	22265	10037953-0001	10000	519120 - Long Term Disability Insurance	(2,371)	(2,371)	-	(2,479)	(2,067)	412
NGFS	MTA	210845	22265	10001719-0023	10000	581430 - GF-HR-Equal Emplymnt Opport	882,268	882,133	(135)	960,436	949,112	(11,324)
NGFS	MTA	210959	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,808,995	1,751,707	(57,288)	1,891,483	1,831,583	(59,900)
NGFS	MTA	210959	22265	10001719-0023	10000	513010 - Retire City Misc	259,195	251,621	(7,574)	276,498	268,403	(8,095)
NGFS	MTA	210959	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	106,131	103,723	(2,408)	111,130	108,612	(2,518)
NGFS	MTA	210959	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	26,227	25,397	(830)	27,427	26,558	(869)

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	210959	22265	10001719-0023	10000	515010 - Health Service-City Match	69,716	71,235	1,519	76,338	78,001	1,663
NGFS	MTA	210959	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	14,056	13,611	(445)	14,695	14,230	(465)
NGFS	MTA	210959	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	4,034	3,907	(127)	4,219	4,085	(134)
NGFS	MTA	210959	22265	10001719-0023	10000	515710 - Dependent Coverage	159,947	157,690	(2,257)	175,141	172,669	(2,472)
NGFS	MTA	210959	22265	10001719-0023	10000	516010 - Dental Coverage	14,270	14,173	(97)	14,843	14,742	(101)
NGFS	MTA	210959	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	6,278	6,118	(160)	6,563	6,396	(167)
NGFS	MTA	210906	22265	10001719-0023	10000	581750 - GF-Purch-General Office	487,762	-	(487,762)	526,550	-	(526,550)
NGFS	MTA	210907	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(827,863)	(827,863)	-	(865,614)	(746,891)	118,723
NGFS	MTA	210907	22265	10001719-0023	10000	513010 - Retire City Misc	(123,260)	(123,260)	-	(131,392)	(113,619)	17,773
NGFS	MTA	210907	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	(52,273)	(52,273)	-	(54,576)	(47,215)	7,361
NGFS	MTA	210907	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	(11,943)	(11,943)	-	(12,486)	(10,765)	1,721
NGFS	MTA	210907	22265	10001719-0023	10000	515010 - Health Service-City Match	(26,702)	(26,702)	-	(31,070)	(26,960)	4,110
NGFS	MTA	210907	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	(6,400)	(6,400)	-	(6,691)	(5,769)	922
NGFS	MTA	210907	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(1,837)	(1,837)	-	(1,919)	(1,654)	265
NGFS	MTA	210907	22265	10001719-0023	10000	515710 - Dependent Coverage	(122,466)	(122,466)	-	(141,608)	(124,765)	16,843
NGFS	MTA	210907	22265	10001719-0023	10000	516010 - Dental Coverage	(9,638)	(9,638)	-	(10,597)	(9,312)	1,285
NGFS	MTA	210907	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(4,250)	(4,250)	-	(4,445)	(3,958)	487
NGFS	MTA	210910	22265	10001719-0023	10000	581860 - GF-Real Estate Service	-	-	-	5,426,386	4,402,775	(1,023,611)
NGFS	MTA	210910	22265	10001719-0023	10000	581890 - GF-Rent Paid To Real Estate	10,762,023	10,721,007	(41,016)	11,351,823	11,252,130	(99,693)
NGFS	MTA	103757	22265	10001719-0023	10000	581460 - GF-HR-Workers' Comp Claims	-	589,000	589,000	-	589,000	589,000
NGFS	MTA	207790	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(981,972)	(981,972)	-	(1,026,761)	(734,476)	292,285
NGFS	MTA	207790	22265	10001719-0023	10000	513010 - Retire City Misc	(151,098)	(151,098)	-	(160,965)	(117,210)	43,755
NGFS	MTA	207790	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	(35,088)	(35,088)	-	(36,462)	(18,340)	18,122
NGFS	MTA	207790	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	(6,884)	(6,884)	-	(7,198)	(2,960)	4,238
NGFS	MTA	207790	22265	10001719-0023	10000	515010 - Health Service-City Match	(21,421)	(21,421)	-	(28,064)	(17,912)	10,152
NGFS	MTA	207790	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	(3,688)	(3,688)	-	(3,860)	(1,589)	2,271
NGFS	MTA	207790	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(1,057)	(1,057)	-	(1,108)	(456)	652
NGFS	MTA	207790	22265	10001719-0023	10000	515710 - Dependent Coverage	(200,374)	(200,374)	-	(238,276)	(196,675)	41,601
NGFS	MTA	207790	22265	10001719-0023	10000	516010 - Dental Coverage	(14,687)	(14,687)	-	(16,714)	(13,539)	3,175
NGFS	MTA	207790	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(6,732)	(6,732)	-	(7,035)	(5,837)	1,198
NGFS	MTA	207790	22265	10001719-0023	10000	581460 - GF-HR-Workers' Comp Claims	589,000	-	(589,000)	589,000	-	(589,000)
NGFS	MTA	207793	22265	10001719-0023	10000	581015 - HRD Systems & Analytics	4,584	4,453	(131)	17,178	13,280	(3,898)
NGFS	MTA	207793	22265	10001719-0023	10000	581470 - GF-HR-EMPLOYMENTSERVIC	(631,438)	1,074,787	1,706,225	(578,353)	1,110,953	1,689,306
NGFS	PRT	167644	24530	10024236-0003	17321	499999 - Beg Fund Balance - Budget Only	1,943,433	1,943,418	(15)	423,223	423,164	(59)
NGFS	PRT	167644	24530	10024236-0003	17321	581820 - Is-Purch-Reproduction	6,008	5,993	(15)	6,277	6,218	(59)
NGFS	PRT	109751	23680	10026768-0001	10000	581820 - Is-Purch-Reproduction	40,779	40,679	(100)	42,606	42,207	(399)
NGFS	PRT	109752	23680	10026768-0001	10000	581015 - HRD Systems & Analytics	18,302	18,295	(7)	18,954	18,753	(201)
NGFS	PRT	109752	23680	10026768-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	85,357	84,985	(372)	92,391	90,510	(1,881)
NGFS	PRT	109752	23680	10026768-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	90,438	90,402	(36)	94,903	93,444	(1,459)
NGFS	PRT	109753	23680	10026768-0001	10000	581161 - GF-ADM-Digital Services	85,245	82,338	(2,907)	92,528	87,133	(5,395)

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FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	PRT	109753	23680	10026768-0001	10000	581210 - DT Technology Infrastructure	1,044,313	950,548	(93,765)	1,095,761	1,004,376	(91,385)
NGFS	PRT	109754	23680	10026768-0001	10000	499999 - Beg Fund Balance - Budget Only	25,598,758	25,443,417	(155,341)	14,476,529	14,323,369	(153,160)
NGFS	PRT	109754	23680	10026768-0001	10000	581170 - GF-Risk Management Svcs (AA	11,661,160	11,656,382	(4,778)	12,876,807	12,861,364	(15,443)
NGFS	PRT	109755	23680	10026768-0001	10000	581130 - GF-Con-Internal Audits	418,736	416,849	(1,887)	332,223	330,285	(1,938)
NGFS	PRT	109756	23680	10026768-0001	10000	581500 - ADM Contract Monitoring	138,059	137,291	(768)	148,828	144,801	(4,027)
NGFS	PRT	109756	23680	10026768-0001	10000	581750 - GF-Purch-General Office	150,163	149,736	(427)	162,105	157,995	(4,110)
NGFS	PRT	109762	23680	10026769-0001	10000	581065 - Adm-Real Estate Special Svcs	247,047	247,047	-	259,810	259,433	(377)
NGFS	PRT	109762	23680	10026769-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	-	962,288	962,288	-	1,015,100	1,015,100
NGFS	PRT	109762	23680	10026769-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	975,126	-	(975,126)	1,041,645	-	(1,041,645)
NGFS	PRT	109762	23680	10026769-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	198,605	161,149	(37,456)	156,359	156,359	-
NGFS	PRT	232116	23700	10032237-0013	12672	567000 - Bldgs,Struct&Imprv Proj-Budget	2,500,000	2,380,000	(120,000)	2,300,000	2,300,000	-
NGFS	PRT	232116	23700	10032237-0013	12672	581870 - GF-HR-SF Fellows Program	-	120,000	120,000	-	-	-
NGFS	PUC	198644	24750	10026777-0001	10000	495045 - ITI Fr 5Q-Cleanpowersf Funds	-	-	-	34,630,893	34,611,870	(19,023)
NGFS	PUC	198644	24750	10026777-0001	10000	499999 - Beg Fund Balance - Budget Only	33,372,061	33,479,037	106,976	-	-	-
NGFS	PUC	198644	24750	10026777-0001	10000	520190 - Department Overhead	8,638,564	8,637,912	(652)	9,038,880	9,035,564	(3,316)
NGFS	PUC	198644	24750	10026777-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	-	-	-	-	818	818
NGFS	PUC	198644	24750	10026777-0001	10000	581161 - GF-ADM-Digital Services	10,255	9,906	(349)	11,131	10,482	(649)
NGFS	PUC	198644	24750	10026777-0001	10000	581170 - GF-Risk Management Svcs (AA	88,310	88,275	(35)	98,385	98,273	(112)
NGFS	PUC	198644	24750	10026777-0001	10000	581210 - DT Technology Infrastructure	123,572	112,621	(10,951)	129,547	119,357	(10,190)
NGFS	PUC	198644	24750	10026777-0001	10000	581360 - DT Telecommunications Service	6,368	6,368	-	6,368	4,958	(1,410)
NGFS	PUC	198644	24750	10026777-0001	10000	581820 - Is-Purch-Reproduction	425,560	424,523	(1,037)	444,630	440,466	(4,164)
NGFS	PUC	198644	24750	10026777-0001	10000	581870 - GF-HR-SF Fellows Program	-	120,000	120,000	-	-	-
NGFS	PUC	198644	24870	10006358-0002	20543	499999 - Beg Fund Balance - Budget Only	-	-	-	22,749,435	22,730,412	(19,023)
NGFS	PUC	198644	24870	10006358-0002	20543	595328 - ITO To 5Q-CleanpowerSF Fund	-	-	-	34,630,893	34,611,870	(19,023)
NGFS	PUC	229267	20160	10030000-0001	10000	499999 - Beg Fund Balance - Budget Only	26,136,061	25,781,199	(354,862)	-	-	-
NGFS	PUC	229267	20160	10030000-0001	10000	499999 - Beg Fund Balance - Budget Only	-	-	-	13,424,670	13,029,820	(394,850)
NGFS	PUC	229267	20160	10030000-0001	10000	520190 - Department Overhead	53,104,905	53,085,284	(19,621)	55,736,122	55,682,825	(53,297)
NGFS	PUC	229267	20160	10030000-0001	10000	581170 - GF-Risk Management Svcs (AA	960,863	960,486	(377)	1,070,496	1,069,276	(1,220)
NGFS	PUC	229267	20160	10030000-0001	10000	581360 - DT Telecommunications Service	754,275	754,275	-	754,275	707,869	(46,406)
NGFS	PUC	229267	20160	10030000-0001	10000	581820 - Is-Purch-Reproduction	106,109	105,850	(259)	110,864	109,825	(1,039)
NGFS	PUC	229268	20160	10030000-0001	10000	581170 - GF-Risk Management Svcs (AA	81,213	81,181	(32)	90,479	90,376	(103)
NGFS	PUC	229268	20160	10030000-0001	10000	581410 - GF-GSA-Facilities Mgmt Svcs	426,621	422,451	(4,170)	455,665	443,968	(11,697)
NGFS	PUC	229281	20160	10030002-0001	10000	581161 - GF-ADM-Digital Services	172,679	166,791	(5,888)	187,416	176,488	(10,928)
NGFS	PUC	229281	20160	10030002-0001	10000	581210 - DT Technology Infrastructure	2,080,644	1,896,241	(184,403)	2,181,249	2,009,670	(171,579)
NGFS	PUC	229281	20160	10030002-0001	10000	581410 - GF-GSA-Facilities Mgmt Svcs	1,901,243	1,882,665	(18,578)	2,030,678	1,978,551	(52,127)
NGFS	PUC	229281	20160	10030002-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	777,750	767,510	(10,240)	830,803	809,632	(21,171)
NGFS	PUC	229281	20160	10030002-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	169,616	137,627	(31,989)	133,537	133,537	-
NGFS	PUC	229292	20160	10030002-0004	10000	581051 - GF-PUC-Light Heat & Power	17,604,151	17,604,145	(6)	22,708,620	22,708,620	-
NGFS	PUC	292649	20160	10030002-0008	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	48,656	48,016	(640)	51,976	50,651	(1,325)
NGFS	PUC	292649	20160	10030002-0008	10000	581740 - Is-Purch-Centrl Shop-FuelStock	16,405	13,311	(3,094)	12,915	12,915	-

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	PUC	292649	20160	10030002-0008	10000	581820 - Is-Purch-Reproduction	81,320	81,122	(198)	84,964	84,168	(796)
NGFS	PUC	292657	20160	10030001-0005	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	850,842	839,640	(11,202)	908,883	885,721	(23,162)
NGFS	PUC	292657	20160	10030001-0005	10000	581740 - Is-Purch-Centrl Shop-FuelStock	340,228	276,063	(64,165)	267,858	267,858	-
NGFS	PUC	231621	24970	10029992-0004	10000	499999 - Beg Fund Balance - Budget Only	34,831,142	34,944,924	113,782	-	-	-
NGFS	PUC	231621	24970	10029992-0004	10000	499999 - Beg Fund Balance - Budget Only	-	-	-	73,706,315	73,553,255	(153,060)
NGFS	PUC	298646	24970	10029992-0002	10000	581170 - GF-Risk Management Svcs (AA	352,802	352,663	(139)	393,056	392,608	(448)
NGFS	PUC	298646	24970	10029992-0004	10000	581170 - GF-Risk Management Svcs (AA	1,177,451	1,176,988	(463)	1,311,796	1,310,301	(1,495)
NGFS	PUC	298646	24970	10029992-0014	10000	520190 - Department Overhead	16,381,623	16,373,023	(8,600)	17,190,505	17,168,776	(21,729)
NGFS	PUC	298646	24970	10029992-0014	10000	581161 - GF-ADM-Digital Services	55,053	53,175	(1,878)	59,751	56,267	(3,484)
NGFS	PUC	298646	24970	10029992-0014	10000	581210 - DT Technology Infrastructure	663,344	604,554	(58,790)	695,418	640,717	(54,701)
NGFS	PUC	298646	24970	10029992-0014	10000	581360 - DT Telecommunications Service	305,980	305,980	-	305,980	305,621	(359)
NGFS	PUC	298646	24970	10029992-0014	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	53,531	52,826	(705)	57,183	55,726	(1,457)
NGFS	PUC	298646	24970	10029992-0014	10000	581740 - Is-Purch-Centrl Shop-FuelStock	133	108	(25)	105	105	-
NGFS	PUC	298646	24970	10029992-0014	10000	581820 - Is-Purch-Reproduction	2,778	2,771	(7)	2,902	2,875	(27)
NGFS	PUC	298650	24970	10029992-0004	10000	520190 - Department Overhead	14,918,301	14,913,037	(5,264)	15,661,809	15,643,472	(18,337)
NGFS	PUC	298650	24970	10029992-0004	10000	581051 - GF-PUC-Light Heat & Power	74,158	74,162	4	75,837	75,837	-
NGFS	PUC	298650	24970	10029992-0004	10000	581161 - GF-ADM-Digital Services	32,232	31,132	(1,100)	34,982	32,942	(2,040)
NGFS	PUC	298650	24970	10029992-0004	10000	581170 - GF-Risk Management Svcs (AA	345,681	345,545	(136)	385,123	384,684	(439)
NGFS	PUC	298650	24970	10029992-0004	10000	581210 - DT Technology Infrastructure	388,358	353,936	(34,422)	407,135	375,108	(32,027)
NGFS	PUC	298650	24970	10029992-0004	10000	581360 - DT Telecommunications Service	140,754	140,754	-	140,754	134,621	(6,133)
NGFS	PUC	298650	24970	10029992-0004	10000	581410 - GF-GSA-Facilities Mgmt Svcs	139,116	137,756	(1,360)	148,587	144,772	(3,815)
NGFS	PUC	298650	24970	10029992-0004	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	240,117	236,956	(3,161)	256,497	249,961	(6,536)
NGFS	PUC	298650	24970	10029992-0004	10000	581740 - Is-Purch-Centrl Shop-FuelStock	53,841	43,687	(10,154)	42,388	42,388	-
NGFS	PUC	298650	24970	10029992-0004	10000	581820 - Is-Purch-Reproduction	2,947	2,940	(7)	3,079	3,050	(29)
NGFS	PUC	298650	24970	10029992-0004	10000	581870 - GF-HR-SF Fellows Program	-	240,000	240,000	-	-	-
NGFS	PUC	298650	24970	10029992-0025	10000	486050 - Exp Rec Fr Adult Probation AAC	36,420	36,421	1	40,813	40,813	-
NGFS	PUC	298650	24970	10029992-0025	10000	486370 - Exp Rec Fr Comm Health Svc A	748,016	748,018	2	1,056,162	1,056,162	-
NGFS	PUC	298650	24970	10029992-0025	10000	486420 - Exp Rec Fr Juvenile Court AAO	423,446	423,447	1	474,511	474,511	-
NGFS	PUC	298650	24970	10029992-0025	10000	486550 - Exp Rec Fr Public TransprtnAAC	24,996,393	24,996,393	-	28,381,514	28,381,515	1
NGFS	PUC	298650	24970	10029992-0025	10000	486630 - Exp Rec Fr Rec & Park (AAO)	3,917,355	3,917,356	1	4,385,339	4,385,339	-
NGFS	PUC	298650	24970	10029992-0025	10000	486650 - Exp Rec Fr AcadmyOfScience A	2,568,680	2,568,681	1	2,878,446	2,878,445	(1)
NGFS	PUC	298650	24970	10029992-0025	10000	486710 - Exp Rec From Isd (AAO)	371,096	371,096	-	415,847	415,848	1
NGFS	PUC	298650	24970	10029992-0026	10000	486020 - Exp Rec Fr Airport (AAO)	62,350,112	62,350,116	4	68,822,260	68,822,260	-
NGFS	PUC	298650	24970	10029992-0027	10000	486010 - Exp Rec Fr Asian Arts Musm AA	139,081	139,082	1	162,011	162,012	1
NGFS	PUC	298650	24970	10029992-0027	10000	486030 - Exp Rec Fr Admin Svcs (AAO)	2,402,262	2,402,262	-	2,788,149	2,788,151	2
NGFS	PUC	232127	27180	10026772-0001	10000	520100 - Overhead Recovery	(19,398)	(260,036)	(240,638)	(58,855)	(83,080)	(24,225)
NGFS	PUC	232127	27180	10026772-0001	10000	520100 - Overhead Recovery	(166,706,403)	(166,599,941)	106,462	(174,652,136)	(174,465,747)	186,389
NGFS	PUC	232127	27180	10026772-0001	10000	581690 - GF-Mayor'S Office Services	438,535	438,535	-	438,535	523,624	85,089
NGFS	PUC	232127	27180	10026772-0001	10000	581820 - Is-Purch-Reproduction	20,294	20,244	(50)	21,203	21,005	(198)
NGFS	PUC	232128	27180	10026772-0002	10000	581820 - Is-Purch-Reproduction	1,111	1,109	(2)	1,161	1,150	(11)

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	PUC	292644	27180	10026772-0006	10000	581015 - HRD Systems & Analytics	155,684	155,601	(83)	161,210	159,494	(1,716)
NGFS	PUC	292644	27180	10026772-0006	10000	581430 - GF-HR-Equal Emplymnt Opport	725,979	722,816	(3,163)	785,801	769,810	(15,991)
NGFS	PUC	292644	27180	10026772-0006	10000	581470 - GF-HR-EMPLOYMENTSERVIC	769,201	768,883	(318)	807,174	794,758	(12,416)
NGFS	PUC	292644	27180	10026772-0006	10000	581820 - Is-Purch-Reproduction	4,506	4,495	(11)	4,715	4,670	(45)
NGFS	PUC	292645	27180	10026772-0007	10000	581820 - Is-Purch-Reproduction	4,015	3,988	(27)	4,512	4,337	(175)
NGFS	PUC	276641	27180	10026778-0006	10000	520100 - Overhead Recovery	(15,393,267)	(15,337,800)	55,467	-	-	-
NGFS	PUC	276641	27180	10026778-0006	10000	520100 - Overhead Recovery	-	-	-	(15,616,541)	(15,486,866)	129,675
NGFS	PUC	276641	27180	10026778-0006	10000	581161 - GF-ADM-Digital Services	28,558	27,584	(974)	30,995	29,187	(1,808)
NGFS	PUC	276641	27180	10026778-0006	10000	581170 - GF-Risk Management Svcs (AA	51,588	51,568	(20)	57,474	57,409	(65)
NGFS	PUC	276641	27180	10026778-0006	10000	581210 - DT Technology Infrastructure	344,090	313,594	(30,496)	360,728	332,352	(28,376)
NGFS	PUC	276641	27180	10026778-0006	10000	581360 - DT Telecommunications Service	175,221	175,221	-	175,221	151,691	(23,530)
NGFS	PUC	276641	27180	10026778-0006	10000	581500 - ADM Contract Monitoring	2,543,979	2,529,842	(14,137)	2,742,420	2,668,218	(74,202)
NGFS	PUC	276641	27180	10026778-0006	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	54,271	53,557	(714)	57,973	56,495	(1,478)
NGFS	PUC	276641	27180	10026778-0006	10000	581740 - Is-Purch-Centrl Shop-FuelStock	16,814	13,641	(3,173)	13,237	13,237	-
NGFS	PUC	276641	27180	10026778-0006	10000	581820 - Is-Purch-Reproduction	255,145	254,523	(622)	266,578	264,082	(2,496)
NGFS	PUC	140644	27180	10026772-0009	10000	581820 - Is-Purch-Reproduction	1,111	1,109	(2)	1,161	1,150	(11)
NGFS	PUC	154648	27180	10026775-0003	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	140,114	138,269	(1,845)	149,672	145,858	(3,814)
NGFS	PUC	154648	27180	10026775-0003	10000	581740 - Is-Purch-Centrl Shop-FuelStock	21,827	17,712	(4,115)	17,185	17,185	-
NGFS	PUC	154648	27180	10026775-0003	10000	581820 - Is-Purch-Reproduction	2,136	2,131	(5)	2,232	2,211	(21)
NGFS	PUC	210813	27180	10026772-0014	10000	581130 - GF-Con-Internal Audits	2,102,734	2,101,846	(888)	2,142,012	2,140,003	(2,009)
NGFS	PUC	267641	27180	10026775-0001	10000	581750 - GF-Purch-General Office	1,747,436	1,742,465	(4,971)	1,886,395	1,838,568	(47,827)
NGFS	PUC	267642	27180	10026775-0002	10000	581820 - Is-Purch-Reproduction	5,661	5,648	(13)	5,915	5,860	(55)
NGFS	PUC	267642	27180	10026775-0002	10000	581870 - GF-HR-SF Fellows Program	-	240,000	240,000	-	-	-
NGFS	PUC	267643	27180	10026776-0001	10000	581161 - GF-ADM-Digital Services	83,518	80,670	(2,848)	90,645	85,359	(5,286)
NGFS	PUC	267643	27180	10026776-0001	10000	581170 - GF-Risk Management Svcs (AA	33,205	33,192	(13)	36,994	36,952	(42)
NGFS	PUC	267643	27180	10026776-0001	10000	581210 - DT Technology Infrastructure	1,006,312	917,124	(89,188)	1,054,970	971,985	(82,985)
NGFS	PUC	267643	27180	10026776-0001	10000	581360 - DT Telecommunications Service	793,753	793,753	-	793,753	733,580	(60,173)
NGFS	PUC	267643	27180	10026776-0001	10000	581820 - Is-Purch-Reproduction	90,051	89,956	(95)	91,794	91,413	(381)
NGFS	PUC	267651	27180	10026773-0001	10000	581820 - Is-Purch-Reproduction	13,437	13,404	(33)	14,039	13,907	(132)
NGFS	PUC	267652	27180	10026773-0002	10000	581083 - ADM-Real Estate 49 SVN Rent	112,763	112,139	(624)	115,700	115,064	(636)
NGFS	PUC	267653	27180	10026773-0003	10000	581820 - Is-Purch-Reproduction	1,067,985	1,065,734	(2,251)	1,129,397	1,120,353	(9,044)
NGFS	PUC	267654	27180	10026773-0005	10000	581410 - GF-GSA-Facilities Mgmt Svcs	44,517	44,082	(435)	47,548	46,327	(1,221)
NGFS	PUC	292658	27180	10026772-0010	10000	581820 - Is-Purch-Reproduction	178,224	178,029	(195)	181,821	181,037	(784)
NGFS	PUC	232396	25940	10029994-0010	10000	520190 - Department Overhead	73,663,010	73,631,751	(31,259)	77,024,396	76,941,721	(82,675)
NGFS	PUC	232396	25940	10029994-0010	10000	581161 - GF-ADM-Digital Services	231,230	223,345	(7,885)	250,962	236,330	(14,632)
NGFS	PUC	232396	25940	10029994-0010	10000	581170 - GF-Risk Management Svcs (AA	1,903,476	1,902,731	(745)	2,120,661	2,118,246	(2,415)
NGFS	PUC	232396	25940	10029994-0010	10000	581210 - DT Technology Infrastructure	2,786,121	2,539,193	(246,928)	2,920,837	2,691,081	(229,756)
NGFS	PUC	232396	25940	10029994-0010	10000	581360 - DT Telecommunications Service	1,529,168	1,529,168	-	1,529,168	1,486,907	(42,261)
NGFS	PUC	232396	25940	10029994-0010	10000	581820 - Is-Purch-Reproduction	110,126	109,893	(233)	104,402	103,468	(934)
NGFS	PUC	232396	25940	10029994-0010	10000	598040 - Designated For General Reserv	-	(43,169)	(43,169)	10,800,631	11,180,006	379,375

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	PUC	232396	25940	10029994-0010	10000	598040 - Designated For General Reserv	9,334,212	9,668,091	333,879	-	-	-
NGFS	PUC	232396	25950	10025208-0001	17682	500010 - Facilities Maintenance-Budget	1,284,061	1,284,181	120	2,592,882	2,593,268	386
NGFS	PUC	232396	25950	10025208-0001	17682	581170 - GF-Risk Management Svcs (AA	304,093	303,973	(120)	338,789	338,403	(386)
NGFS	PUC	232404	25940	10029998-0006	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	74,054	73,079	(975)	79,106	77,090	(2,016)
NGFS	PUC	232404	25940	10029998-0006	10000	581740 - Is-Purch-Centrl Shop-FuelStock	610	495	(115)	480	480	-
NGFS	PUC	232411	25940	10029998-0006	10000	581410 - GF-GSA-Facilities Mgmt Svcs	48,227	47,755	(472)	51,510	50,188	(1,322)
NGFS	PUC	232415	25940	10029996-0004	10000	581820 - Is-Purch-Reproduction	50,034	49,971	(63)	51,189	50,937	(252)
NGFS	PUC	232421	25940	10029997-0002	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	79,316	78,272	(1,044)	84,727	82,568	(2,159)
NGFS	PUC	232421	25940	10029997-0002	10000	581740 - Is-Purch-Centrl Shop-FuelStock	2,891	2,346	(545)	2,276	2,276	-
NGFS	PUC	232425	25940	10029996-0004	10000	581051 - GF-PUC-Light Heat & Power	8,699,731	8,699,733	2	9,225,989	9,225,989	-
NGFS	PUC	295647	25940	10029995-0002	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	12,659	12,493	(166)	13,523	13,178	(345)
NGFS	PUC	295647	25940	10029995-0002	10000	581740 - Is-Purch-Centrl Shop-FuelStock	690	560	(130)	543	543	-
NGFS	PUC	295647	25940	10029995-0002	10000	581820 - Is-Purch-Reproduction	50,082	49,930	(152)	52,864	52,256	(608)
NGFS	RET	232318	31330	10026788-0001	10000	470199 - Emp Retirement Contributions	2,800,299	2,329,385	(470,914)	6,491,376	6,422,350	(69,026)
NGFS	RET	232318	31330	10026788-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	120	1,062	942	-	138	138
NGFS	RET	232318	31330	10026788-0001	10000	581820 - Is-Purch-Reproduction	442,174	441,097	(1,077)	461,989	457,662	(4,327)
NGFS	RET	232319	31330	10026788-0001	10000	581650 - Leases Paid To Real Estate	410,623	-	(410,623)	-	-	-
NGFS	RET	232320	31330	10026788-0001	10000	581015 - HRD Systems & Analytics	8,639	8,636	(3)	8,947	8,852	(95)
NGFS	RET	232320	31330	10026788-0001	10000	581130 - GF-Con-Internal Audits	119,476	118,534	(942)	121,430	121,292	(138)
NGFS	RET	232320	31330	10026788-0001	10000	581161 - GF-ADM-Digital Services	43,349	41,871	(1,478)	47,068	44,323	(2,745)
NGFS	RET	232320	31330	10026788-0001	10000	581210 - DT Technology Infrastructure	652,491	595,430	(57,061)	680,078	623,565	(56,513)
NGFS	RET	232320	31330	10026788-0001	10000	581360 - DT Telecommunications Service	40,319	40,319	-	40,319	40,244	(75)
NGFS	RET	232320	31330	10026788-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	40,291	40,115	(176)	43,611	42,723	(888)
NGFS	RET	232320	31330	10026788-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	42,689	42,672	(17)	44,797	44,108	(689)
NGFS	RET	232320	31330	10026788-0001	10000	581500 - ADM Contract Monitoring	37,589	37,380	(209)	40,521	39,425	(1,096)
NGFS	RET	232320	31330	10026788-0001	10000	581750 - GF-Purch-General Office	94,891	94,621	(270)	102,437	99,839	(2,598)
NGFS	RNT	232325	10850	10026789-0001	10000	499999 - Beg Fund Balance - Budget Onl	(505,552)	(533,069)	(27,517)	105,094	63,420	(41,674)
NGFS	RNT	232325	10850	10026789-0001	10000	581015 - HRD Systems & Analytics	2,841	2,840	(1)	2,942	2,911	(31)
NGFS	RNT	232325	10850	10026789-0001	10000	581130 - GF-Con-Internal Audits	28,688	28,633	(55)	30,041	29,958	(83)
NGFS	RNT	232325	10850	10026789-0001	10000	581160 - GF-Adm-General(AAO)	214,823	204,120	(10,703)	232,672	215,698	(16,974)
NGFS	RNT	232325	10850	10026789-0001	10000	581161 - GF-ADM-Digital Services	13,172	12,723	(449)	14,298	13,464	(834)
NGFS	RNT	232325	10850	10026789-0001	10000	581210 - DT Technology Infrastructure	150,545	137,750	(12,795)	157,430	145,415	(12,015)
NGFS	RNT	232325	10850	10026789-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	13,249	13,191	(58)	14,340	14,049	(291)
NGFS	RNT	232325	10850	10026789-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	14,037	14,032	(5)	14,730	14,504	(226)
NGFS	RNT	232325	10850	10026789-0001	10000	581750 - GF-Purch-General Office	46,408	46,276	(132)	50,098	48,828	(1,270)
NGFS	RNT	232325	10850	10026789-0001	10000	581820 - Is-Purch-Reproduction	486,828	485,642	(1,186)	508,644	503,880	(4,764)
NGFS	RNT	232325	10850	10026789-0001	10000	581890 - GF-Rent Paid To Real Estate	557,074	554,941	(2,133)	587,753	582,567	(5,186)
							1,214,553,643	**1,220,922,987**	**6,369,344**	**1,299,691,771**	**1,308,629,034**	**8,937,263**
							1,461,950,853	**1,468,753,339**	**6,802,486**	**1,359,179,006**	**1,373,867,229**	**14,688,223**

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Mayor's Proposed Budget

FY2026-27; FY2027-28

Sophia Kittler, Mayor's Budget Director

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Office of the Assessor-Recorder
Fiscal Year 2026-27 and 2027-28 Proposed Budget

Joaquín Torres
San Francisco Assessor-Recorder

Budget and Appropriations Committee
June 10, 2026

June 10, 2026

Treasurer & Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

Office of the Treasurer & Tax Collector

Presented by Treasurer José Cisneros

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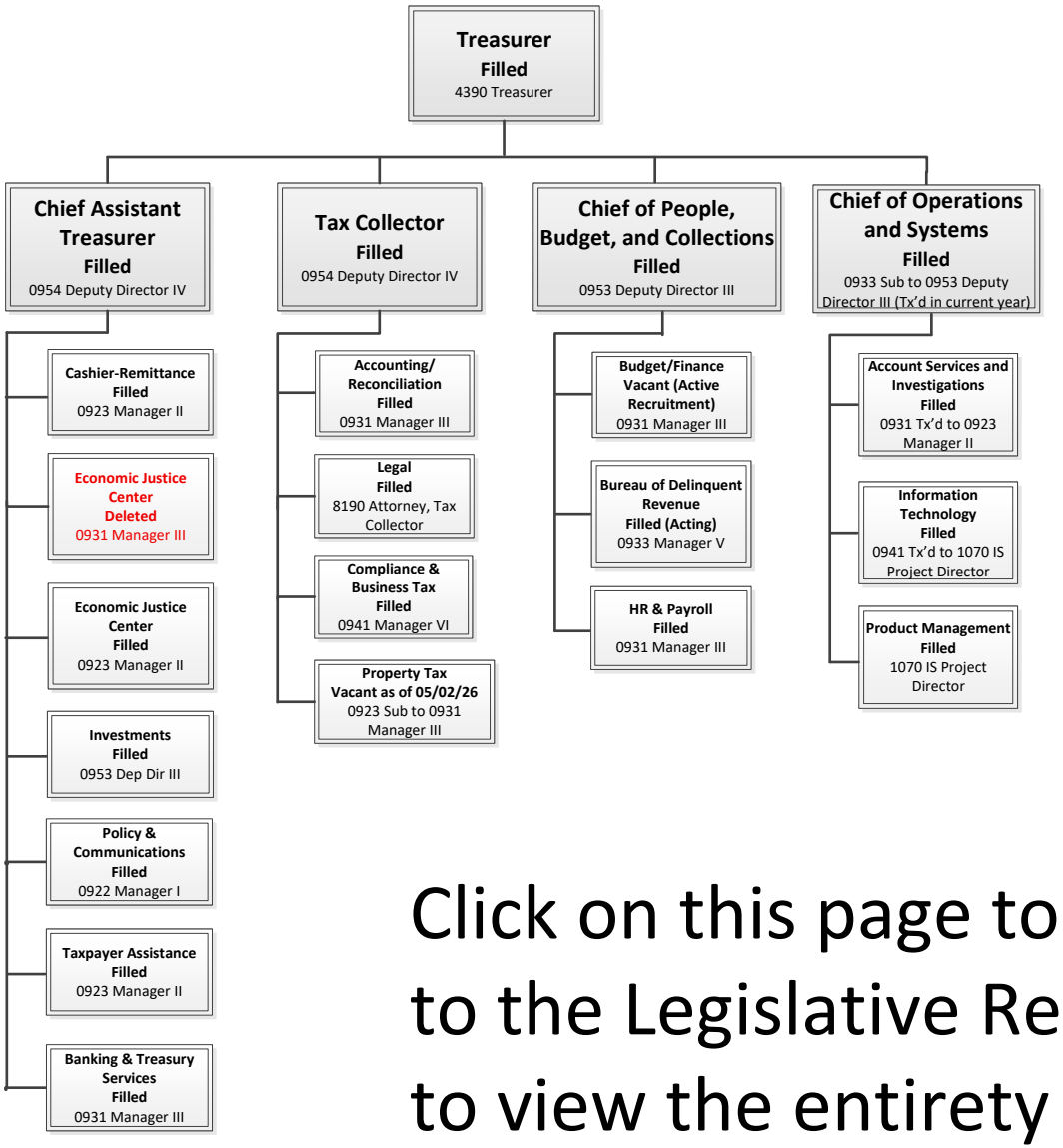

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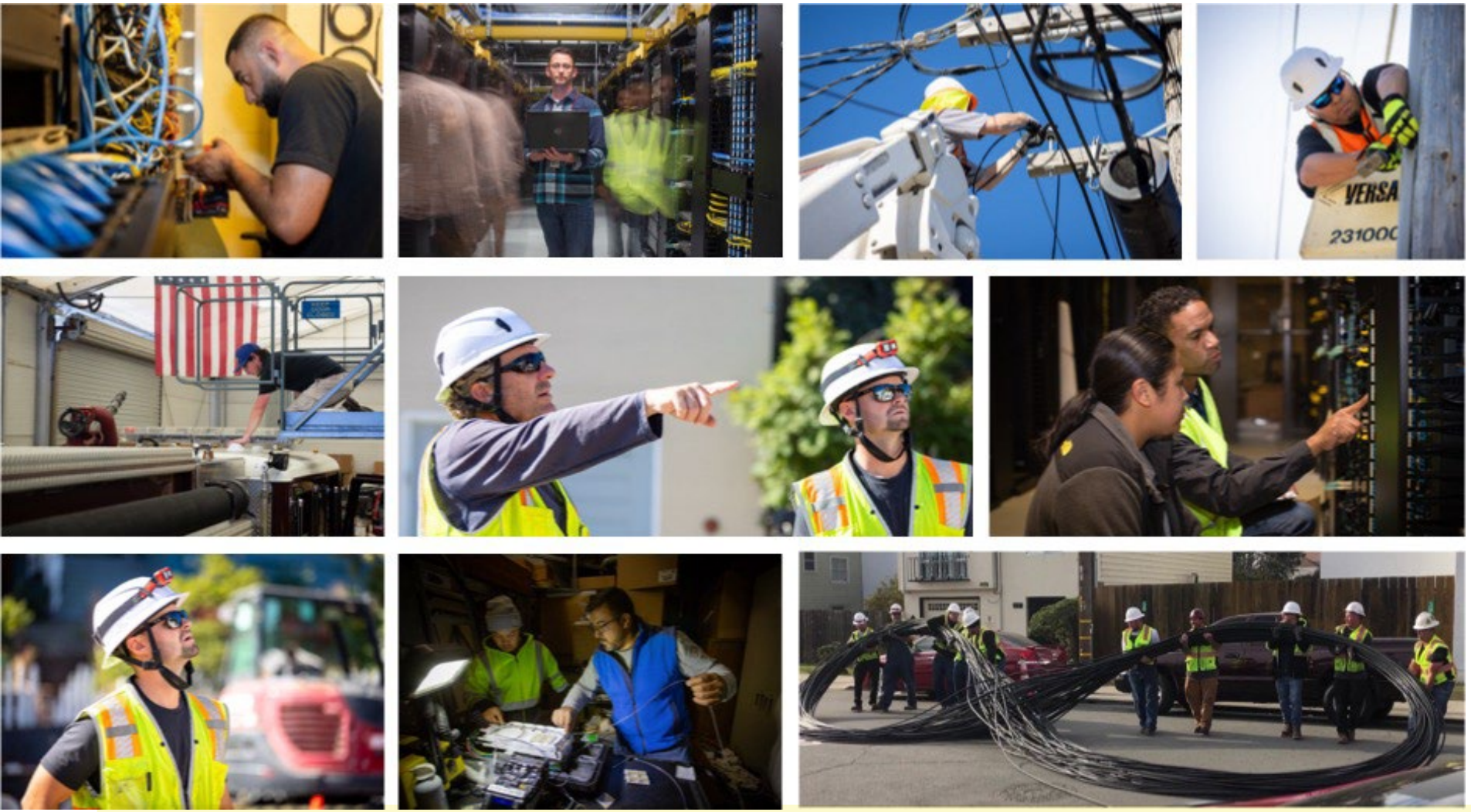
Senior Management Direct Reports Organizational Chart
Office of the Treasurer & Tax Collector
FY 26-27 & 27-28



FY 26-27 Budget

BOS Budget & Appropriations Committee

June 10, 2026

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San Francisco Office of the City Administrator

Carmen Chu, City Administrator

Fiscal Year 2026-28 Budget Overview

Budget and Appropriations Committee

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June 10, 2026

San Francisco Health Service System Proposed Budget for FYE 2027 and 2028

Board of Supervisors
Budget and Appropriations Committee Presentation

Presented by:
Rey Guillen, Executive Director
Teresa Tan, Chief Financial & Affordability Officer

June 10, 2026

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Civil Service Commission

Budget Submission Request, Fiscal Years 2026-27 and 2027-28

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Sandra Eng, Executive Officer

Board of Supervisors – Budget and Finance Committee Hearing

June 10, 2026

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Department of Human Resources
Fiscal Years 2026-27 and 2027-28
Proposed Budget

Budget and Appropriations Committee Presentation
June 10, 2026

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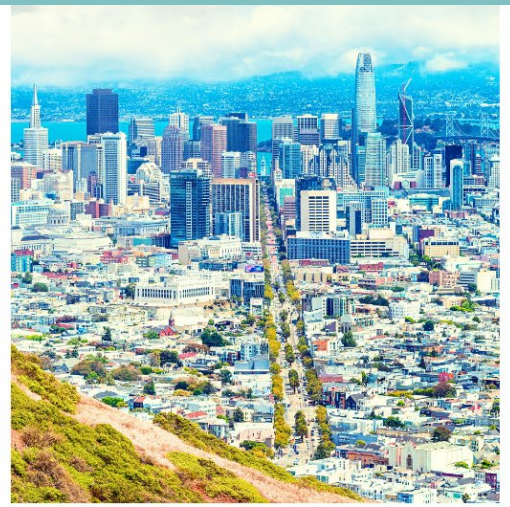
Department of Elections

Proposed Budget
FY 2026 – 2027 and FY 2027 – 2028

Budget and Appropriations Committee Hearing
June 10, 2026



General City Responsibility (GEN)

Office of the Controller

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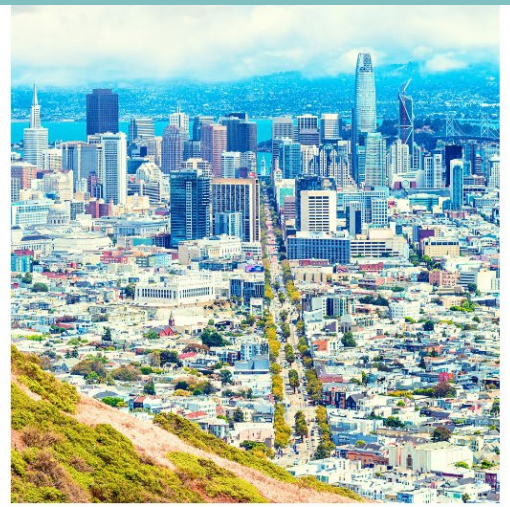
June 10, 2026



Proposed Budget
FY 2026-27
&
FY 2027-28

Office of the Controller
Greg Wagner, Controller

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June 10, 2026

SAN FRANCISCO
HUMAN SERVICES AGENCY

Human Services Agency
FY 2026-27 and FY 2027-28
Proposed Budget

June 10, 2026

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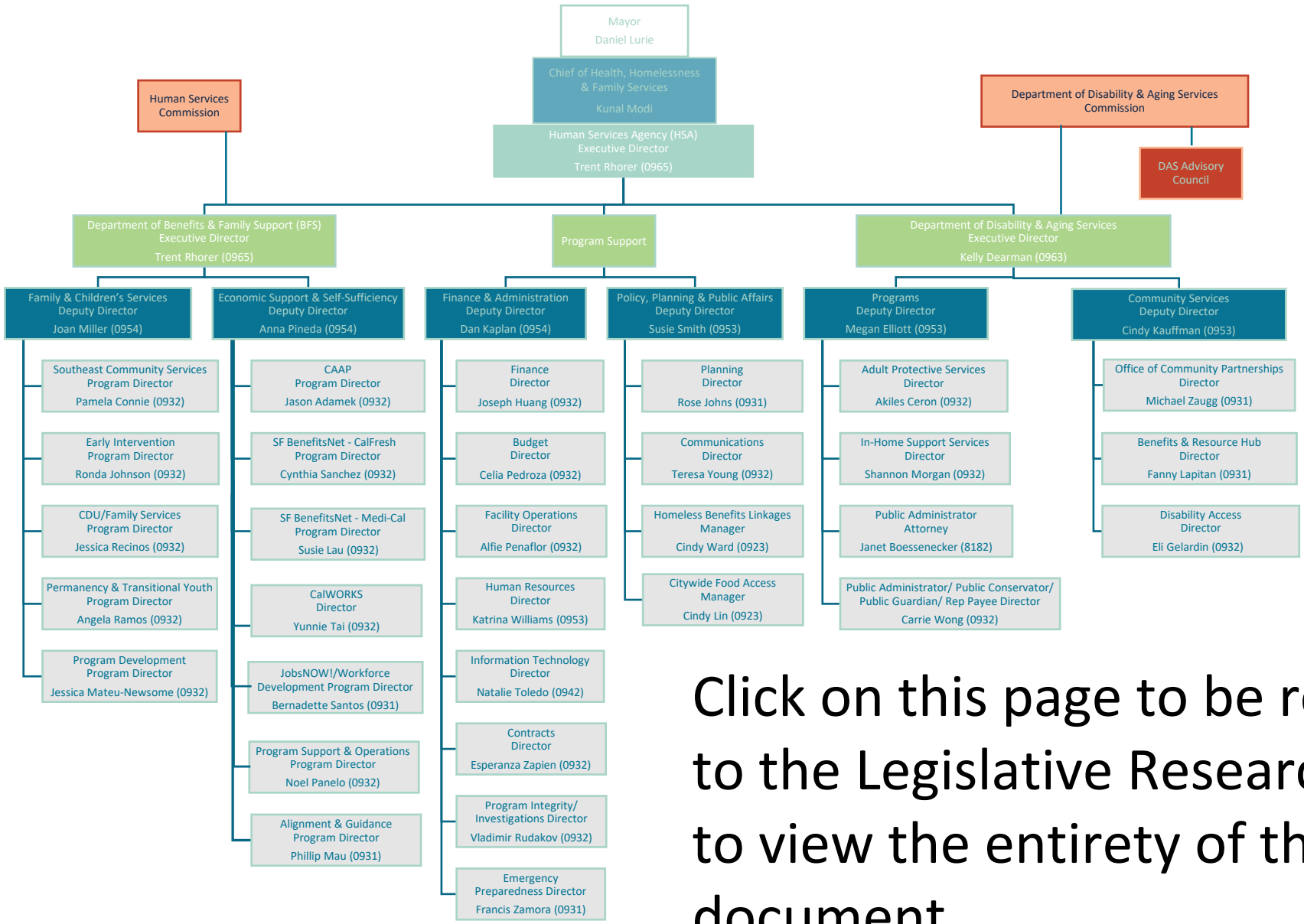
City & County of San Francisco Human Services Agency

Top Tier Org Chart for FY 2026-2027



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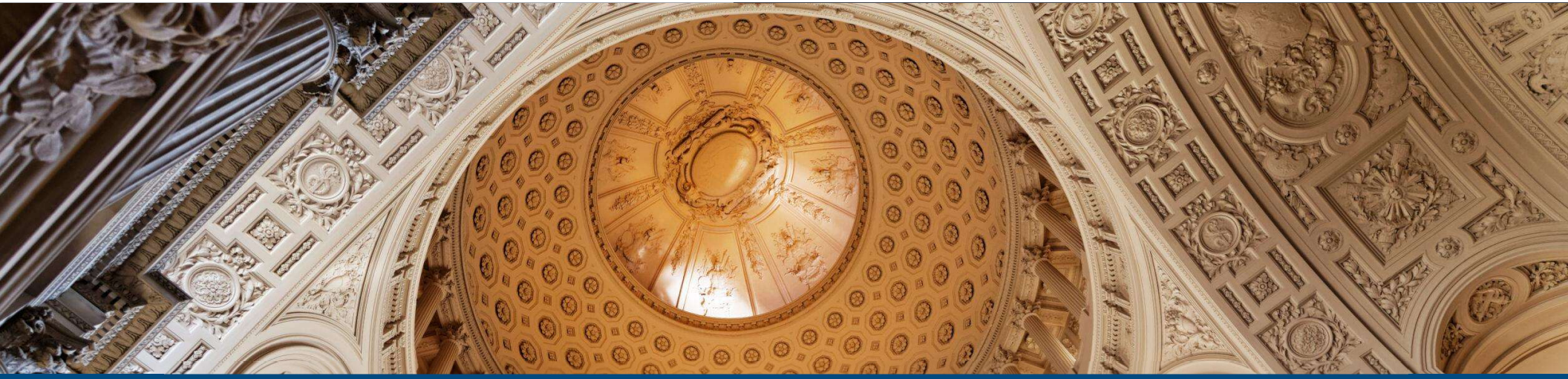
City & County of San Francisco
Ethics Commission

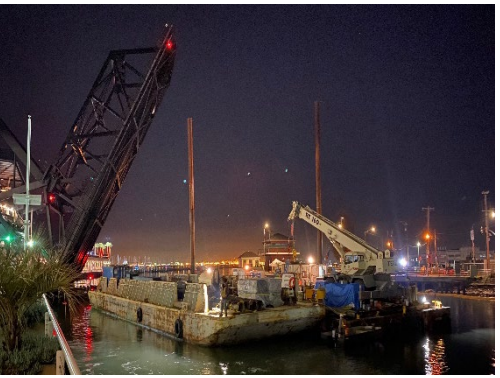


FY 2026-27 and FY 2027-28 Departmental Budget Presentation

BOS Budget and Appropriations Committee

Wednesday, June 10, 2026

Patrick Ford, Executive Director



SAN FRANCISCO PUBLIC WORKS

June 10, 2026

San Francisco Public Works FY27 & FY28 Budget

Carla Short
Director

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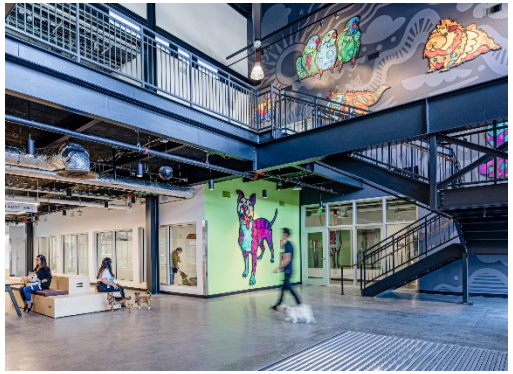

Board of Supervisors Budget & Appropriations Committee

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Proposed Budget

FY 2026-27 & FY 2027-28

June 10, 2026

San Francisco Recreation & Parks

The San Francisco Recreation and Park Department's Mission is to provide enriching recreational activities, maintain beautiful parks and preserve the environment for the well-being of everyone in our diverse community

BOARD OF SUPERVISORS
BUDGET & APPROPRIATIONS COMMITTEE

June 2026

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Asian
Art
Museum
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CHONG-MOON LEE CENTER FOR ASIAN ART AND CULTURE
ASIAN ART MUSEUM
Asian
Art
Museum
Asian
Art
Museum
Entrance
Exit
Larkin
June 11, 2026
City and County of San Francisco
Budget and Appropriations Committee Meeting

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

FAM Budget Presentation

June 11, 2026

SCI FY26-27 & FY27-28 Budget Presentation

Amber Mace
Interim Executive Director
California Academy of Sciences

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Mareas by Ana Teresa Fernández, 2026; Photo by Ethan Kaplan Photography

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sfac san francisco arts commission

GRANTS FOR THE ARTS

FILM SF

FY 2027 & FY 2028 Proposed Budget

Budget and Appropriations Committee Hearing

June 11, 2026

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ART Proposed Org Chart Position Detail

	BY HCM Position#	Job Class	Job Class Title	Emp Org Title	Sum of FY 2026-27 Mayor FTE	FY 2027-28 Mayor FTE	Status	Fill/Vac	Notes
1	803890	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
2	1059428	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PEX	Filled	
3	1071613	1452_C	Executive Secretary II	022 - SFAPP, LOCAL 21	1.00	1.00	PEX	Filled	
4	1081608	1844_C	Senior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
5	1091664	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PEX	Filled	
6	1091924	1823_C	Senior Administrative Analyst	021 - LOCAL 21, PROFESSIONAL AND TECHNICAL ENG	-	-	PEX	Vacant	FY27 Position Cut
7	1103087	1314_C	Public Relations Officer	021 - LOCAL 21, PROFESSIONAL AND TECHNICAL ENG	1.00	1.00	PCS	Filled	
8	1104539	1634_C	Principal Account Clerk	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
9	1106135	1840_C	Junior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
10	1106587	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PEX	Filled	
11	1106768	1450_C	Executive Secretary I	790 - LOCAL 790, SEIU	1.00	1.00	N/A	Vacant	FY27 Q1 hiring
12	1111337	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
13	1111731	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PEX	Filled	
14	1111753	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
15	1111793	1844_C	Senior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
16	1113373	1840_C	Junior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	TEX	Filled	
17	1115171	1844_C	Senior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PEX	Filled	
18	1115173	1634_C	Principal Account Clerk	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
19	1115772	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
20	1116183	0951_C	Deputy Director I	351 - MEA, MUNICIPAL EXECUTIVES ASSOCIATION	1.00	1.00	PEX	Filled	
21	1117533	1844_C	Senior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
22	1118078	0961_C	Department Head I	351 - MEA, MUNICIPAL EXECUTIVES ASSOCIATION	-	-	PEX	Vacant as of 7/1/26	FY27 Position Cut
23	1118889	1840_C	Junior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Vacant	Incumbent on leave for promotive PEX position
24	1120366	1657_C	Accountant IV	021 - LOCAL 21, PROFESSIONAL AND TECHNICAL ENG	1.00	1.00	PCS	Filled	
25	1120888	0922_C	Manager I	351 - MEA, MUNICIPAL EXECUTIVES ASSOCIATION	1.00	1.00	PCS	Filled	
26	1122218	1840_C	Junior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PEX	Filled	
27	1123765	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	TEX	Filled	
28	1124061	1840_C	Junior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
29	1127215	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
30	1127259	1844_C	Senior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PEX	Filled	
31	1132492	3524_C	Principal Museum Preparator	790 - LOCAL 790, SEIU	0.50	0.50	PEX	Filled	
32	1136376	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
33	1136668	1842_C	Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PEX	Filled	
34	1137147	1634_C	Principal Account Clerk	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
35	1144704	0951_C	Deputy Director I	351 - MEA, MUNICIPAL EXECUTIVES ASSOCIATION	1.00	1.00	PEX	Filled	
36	1149512	1823_C	Senior Administrative Analyst	021 - LOCAL 21, PROFESSIONAL AND TECHNICAL ENG	1.00	1.00	PEX	Filled	
37	1149529	1823_C	Senior Administrative Analyst	021 - LOCAL 21, PROFESSIONAL AND TECHNICAL ENG	-	-	PEX	Vacant	FY27 Position Cut
38	1150465	0922_C	Manager I	351 - MEA, MUNICIPAL EXECUTIVES ASSOCIATION	1.00	1.00	PCS	Filled	
39	1151115	1840_C	Junior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
40	1153252	1844_C	Senior Management Assistant	790 - LOCAL 790, SEIU	1.00	1.00	PCS	Filled	
41	1153286	1312_C	Public Information Officer	021 - LOCAL 21, PROFESSIONAL AND TECHNICAL ENG	1.00	1.00	PEX	Filled	
42	1082538	0932_C	Manager IV	351 - MEA, MUNICIPAL EXECUTIVES ASSOCIATION	1.00	1.00	PEX	Filled	
43	1090213	9774_C	Senior Community Development Specialist I	790 - LOCAL 790, SEIU	1.00	1.00	PEX	Filled	
44	1091097	1654_C	Accountant III	021 - LOCAL 21, PROFESSIONAL AND TECHNICAL ENG	1.00	1.00	N/A	Vacant	FY27 Q1 hiring
45	1110519	0961_C	Department Head I	351 - MEA, MUNICIPAL EXECUTIVES ASSOCIATION	1.00	1.00	PEX	Filled	
46	1112033	1823_C	Senior Administrative Analyst	021 - LOCAL 21, PROFESSIONAL AND TECHNICAL ENG	1.00	1.00	PEX	Filled	
47	1130686	1822_C	Administrative Analyst	790 - LOCAL 790, SEIU	1.00	1.00	PEX	Filled	
48	1132461	1822_C	Administrative Analyst	790 - LOCAL 790, SEIU	1.00	1.00	TEX	Filled	
49	1137371	0951_C	Deputy Director I	351 - MEA, MUNICIPAL EXECUTIVES ASSOCIATION	1.00	1.00	PEX	Filled	
50	1154871	1823_C	Senior Administrative Analyst	021 - LOCAL 21, PROFESSIONAL AND TECHNICAL ENG	1.00	1.00	PEX	Filled	
51	1158479	0962_C	Department Head II	351 - MEA, MUNICIPAL EXECUTIVES ASSOCIATION	1.00	1.00	PEX	Filled	
52	1096922	1652_C	Accountant II	021 - LOCAL 21, PROFESSIONAL AND TECHNICAL ENG	1.00	1.00	PEX	Filled	
				Positions Total	**48.50**	**48.50**			

Budget Presentation : FY2026-27 | FY 2027-28

Board of Supervisors' Budget and Appropriations Committee June 12,2026

Managing Director, Kate Sofis

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Department of Early Childhood

FY2026-27 & FY2027-28 Proposed Budget

June 11, 2026

San Francisco Department of Early Childhood

DEPARTMENT OF HOMELESSNESS AND SUPPORTIVE HOUSING

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FY2026-27 & FY2027-28 Mayor's Proposed Budget for HSH

Budget and Appropriations Committee

June 11, 2026

City & County of San Francisco
Department of Homelessness & Supportive Housing

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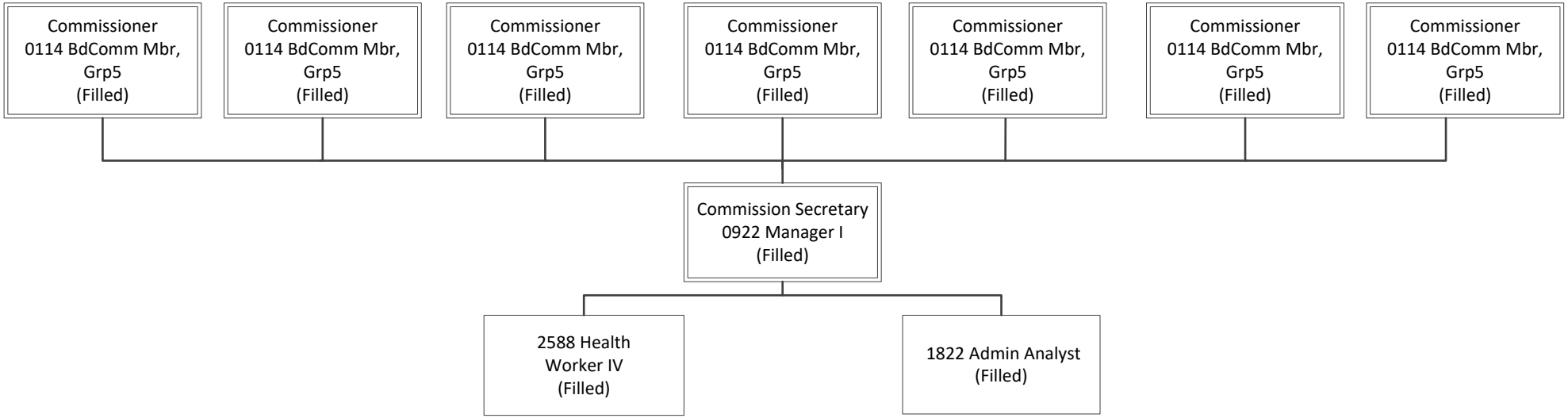

00 – HSH Org Chart
Commission
As of 06/05/2026

San Francisco
Department of Public Health

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DEPARTMENT OF PUBLIC HEALTH FY 2026-28 BUDGET

June 11, 2026
Budget & Appropriations Committee

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

Proposed Budget

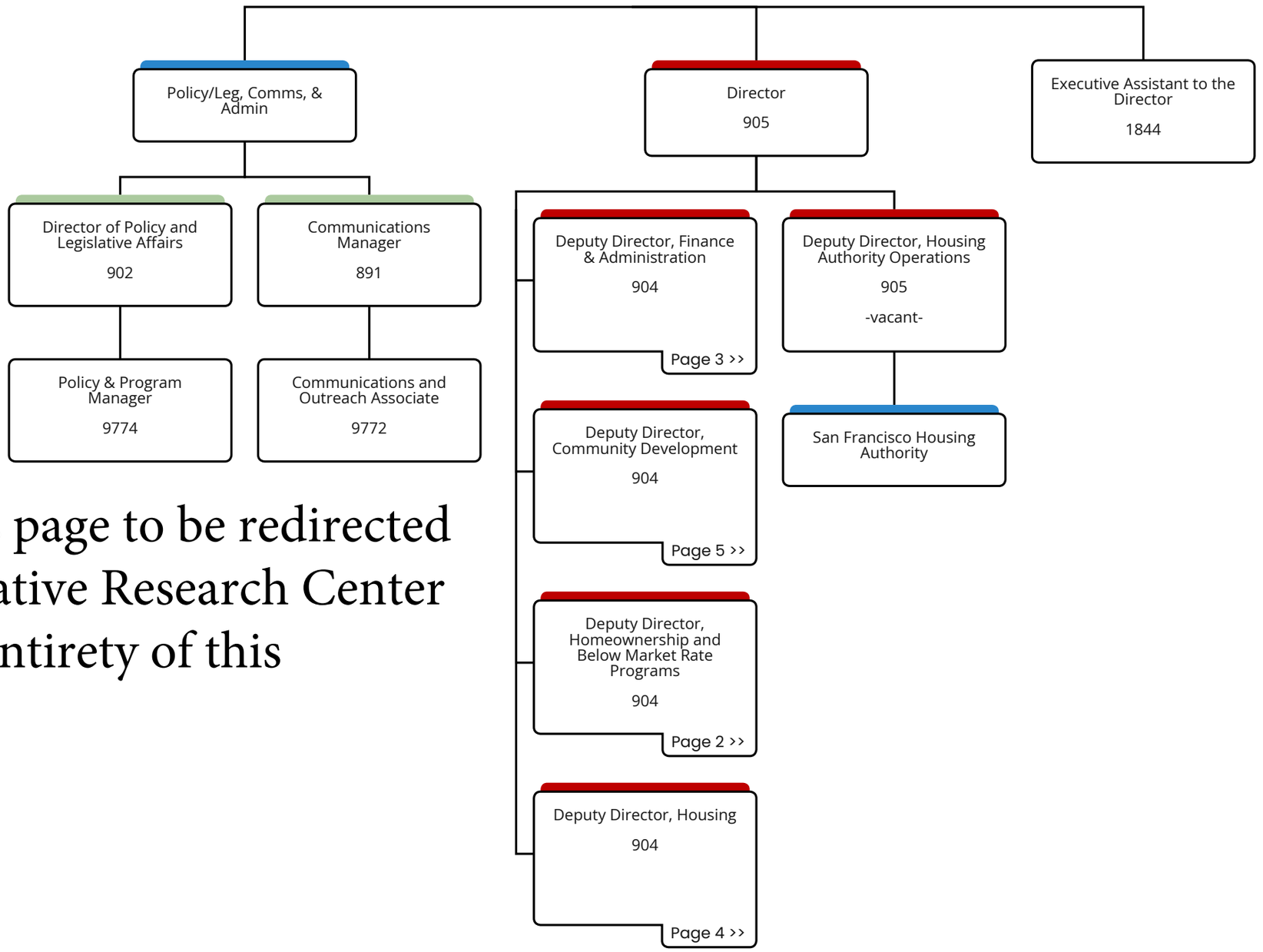
June 11, 2026

MAYOR'S OFFICE OF
HOUSING & COMMUNITY DEVELOPMENT

OFFICE OF **MAYOR DANIEL LURIE**

Mayor's Office of Housing and Community Development

Org Chart as of June 8, 2026



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Notes: Positions deleted in BFM are not shown. Positions assigned to SFHA and Mayor Admin are not shown.

Agency for Human Rights

FY 2026–27 & FY 2027–28

Two-Year Proposed Budget

Budget & Appropriations Committee | June 2026

SAN FRANCISCO
HUMAN RIGHTS
COMMISSION

DEPARTMENT ON THE STATUS OF
WOMEN
CITY AND COUNTY OF SAN FRANCISCO

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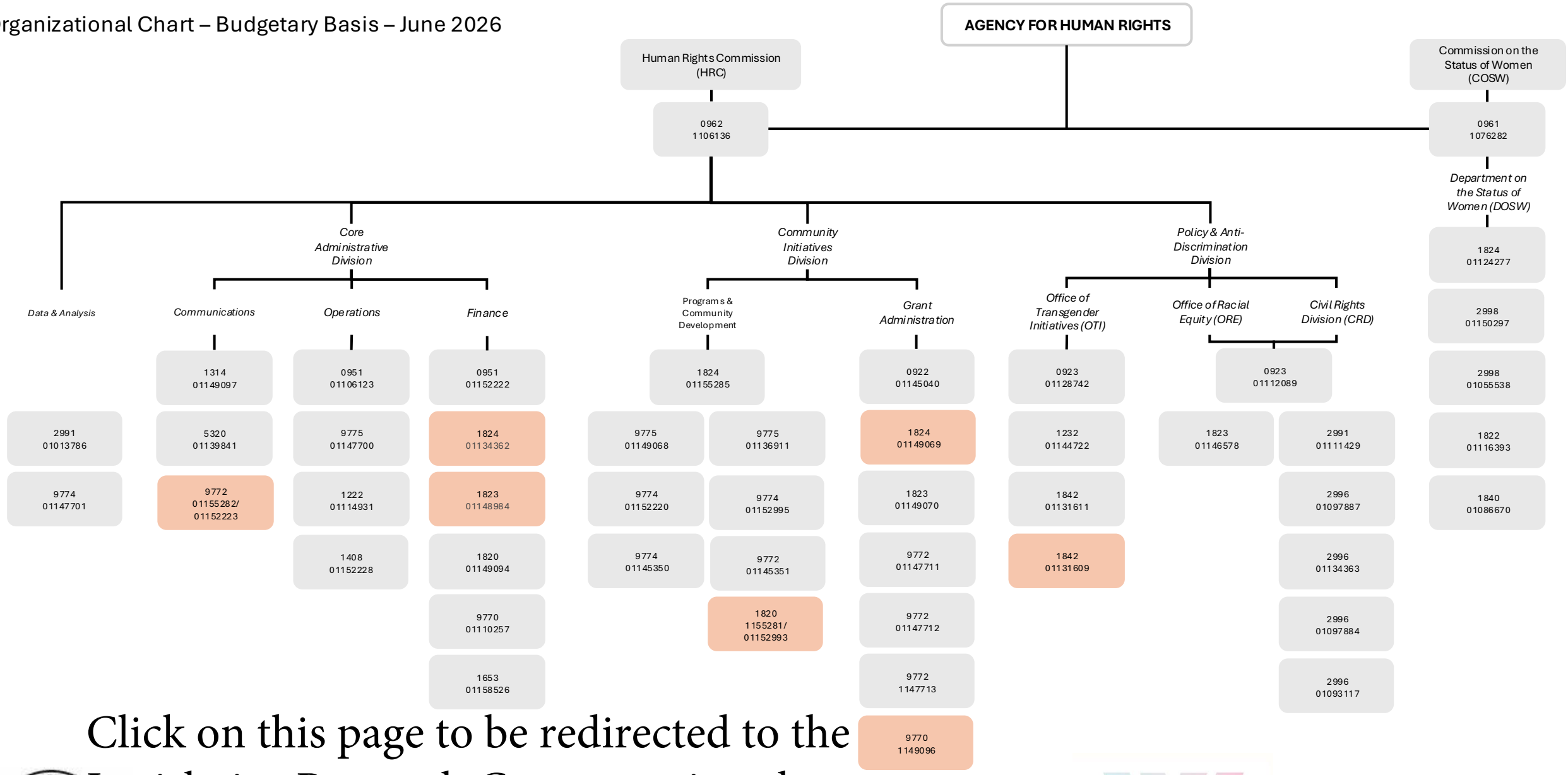
Organizational Chart – Budgetary Basis – June 2026



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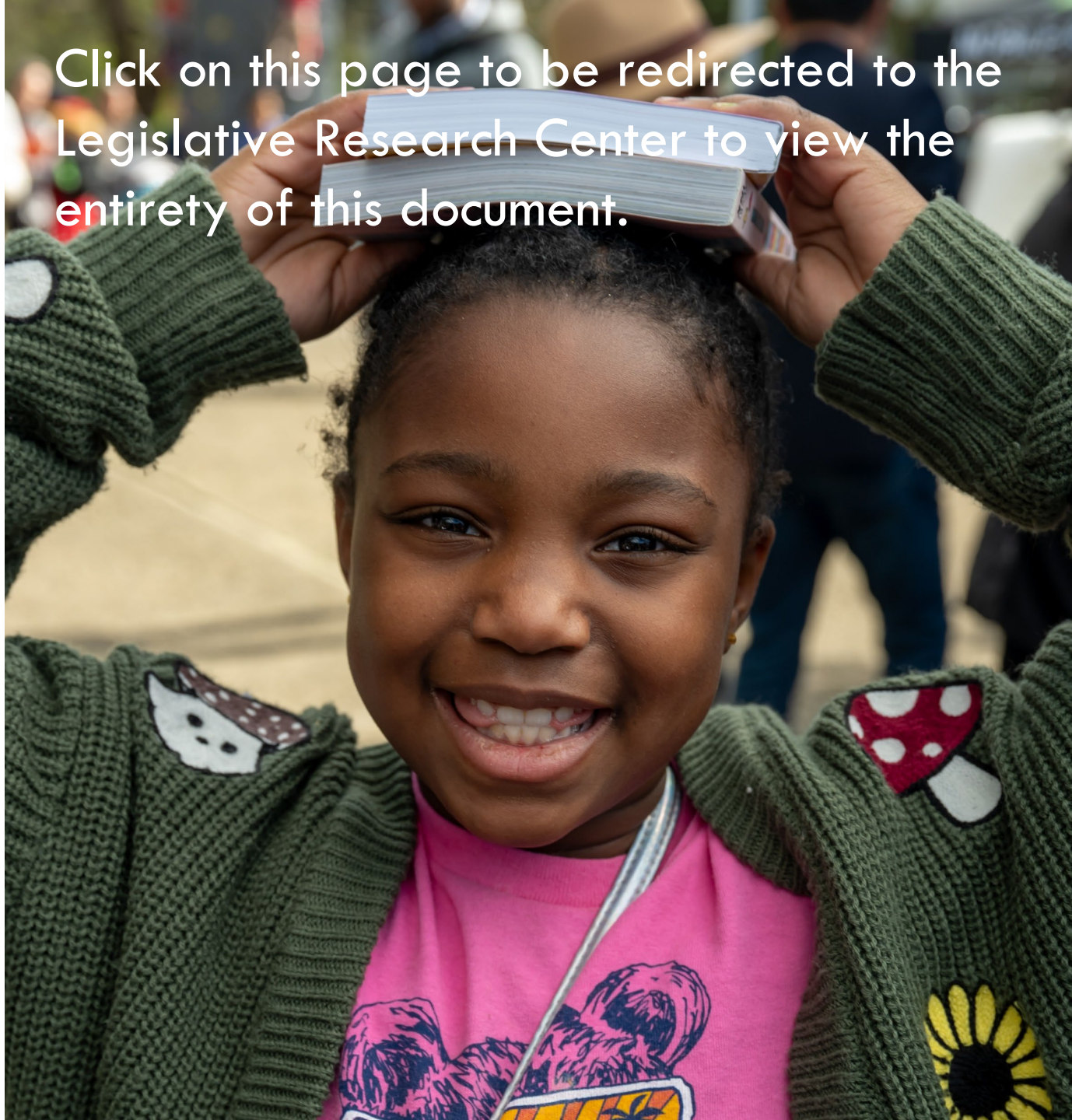
San Francisco Department of Children, Youth and Families

FY2026-27 and FY2027-28 Budget

Board of Supervisors
Budget and Appropriations Committee Meeting

June 11, 2026



OEWD
Budget Update

Presented by
Anne Taupier, Executive Director

June 11, 2026

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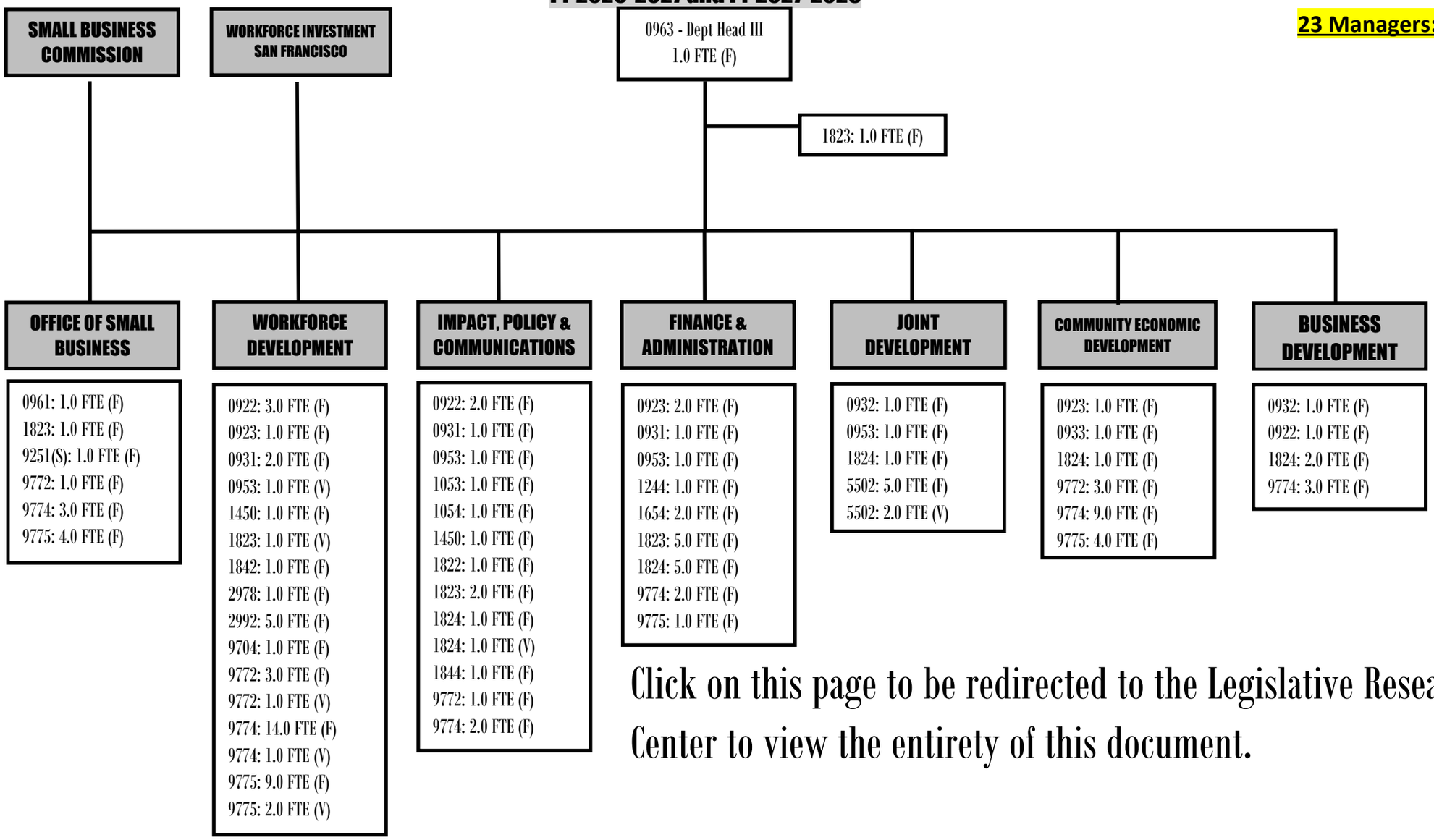
SAN FRANCISCO
OFFICE OF ECONOMIC & WORKFORCE DEVELOPMENT

OEWD Organizational Chart
FY 2026-2027 and FY 2027-2028

23 Managers: 109 staff



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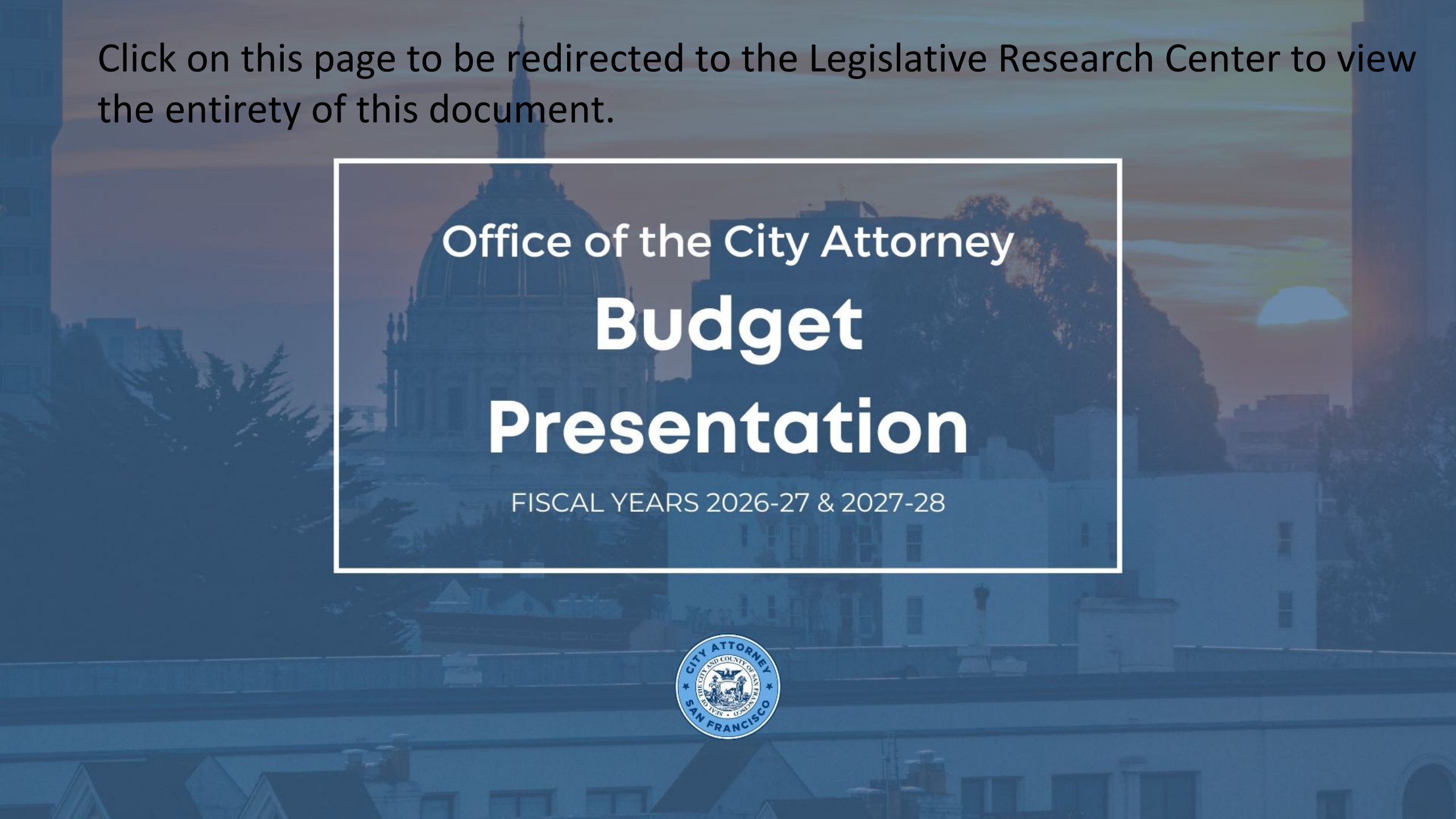

SUPERIOR COURT OF CALIFORNIA
COUNTY OF SAN FRANCISCO

BUDGET & APPROPRIATIONS COMMITTEE

Brandon E. Riley, Court Executive Officer

FY 2026–27 Budget Presentation

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To assure equal access, fair treatment, and the just and efficient resolution of disputes for all people asserting their rights under the law.

DEM's FY 2026-2028 Budget Proposal

OVERVIEW OF DEM'S DIVISIONS

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Juvenile Probation Department
Proposed Budget FY26-27 & FY27-28

BUDGET & APPROPRIATIONS COMMITTEE

SAN FRANCISCO BOARD OF SUPERVISORS

CHIEF KATHERINE W. MILLER

JUNE 12, 2026

San Francisco Adult Probation Department

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BUDGET PROPOSAL

FISCAL YEARS
2026-27 & 2027-28

Cristel Tullock
Chief Adult Probation Officer
June 12, 2026

Budget Presentation to Board of Supervisors

SAN FRANCISCO PUBLIC DEFENDER

Greater than one.

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June 12, 2026

Mano Raju, SF Public Defender

Fiscal Years 2026-27 and 2027-28

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Fire Department Budget Presentation

San Francisco Fire Department

Budget and Finance Committee – June 12, 2026

San Francisco

Sheriff's Office

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FY 2027 & FY 2028 Budget

Department Budget Presentation

June 12,2026

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Supplemental Information to Organizational Chart

a. Number of positions in your departments, including the position name, and classification

Job Class	Job Class Title	FTEs
0922	Manager I	1
0923	Manager II	1
0932	Manager IV	1
0933	Manager V	1
0952	Deputy Director II	1
0954	Deputy Director IV	1
1043	IS Engineer-Senior	1
1044	IS Engineer-Principal	1
1054	IS Business Analyst-Principal	1
1092	IT Operations Support Administrator II	2
1095	IT Operations Support Administrator V	2
1224	Principal Payroll And Personnel Clerk	2
1226	Chief Payroll And Personnel Clerk	1
1244	Senior Human Resources Analyst	1
1250	Recruiter	1
1404	Clerk	1
1410	Chief Clerk	1
1426	Senior Clerk Typist	1
1454	Executive Secretary III	1
1652	Accountant II	1
1654	Accountant III	1
1670	Financial Systems Supervisor	1
1705	Communications Dispatcher II	1
1823	Senior Administrative Analyst	2
1824	Principal Administrative Analyst	4
1934	Storekeeper	2
1936	Senior Storekeeper	1
1942	Assistant Materials Coordinator	1
3402	Farmer	1
7120	Buildings And Grounds Maintenance Superintendent	2
7205	Chief Stationary Engineer	1
7318	Electronic Maintenance Technician	1
7334	Stationary Engineer	8
7335	Senior Stationary Engineer	2
7347	Plumber	2
7524	Institution Utility Worker	1
8108	Senior Legal Process Clerk	32
8109	Document Examiner Technician	2
8173	Legal Assistant	6
8177	Attorney (Civil/Criminal)	1
8181	Assistant Chief Attorney I	1
8193	Chief Attorney I (Civil & Criminal)	1

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Department of Police Accountability

BOS Budget Presentation

FY2026 – 2027 & FY2027 – 2028

$10.2M	39.21	-30%	899
FY 2026-27 Total Budget	Authorized FTE Positions	Staffing Change Since FY 2020-21	Cases Opened (CY 2025)

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SAN FRANCISCO OFFICE OF SHERIFF'S INSPECTOR GENERAL

PROPOSED BUDGET FY 2026-2027

$1.5M	2.8	$1.6M
Total Budget (FY 2026-27)	Net FTE (FY 2026-27)	Mayor's Proposed (FY 2027-28)

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.

OFFICE OF THE DISTRICT ATTORNEY

- **District Attorney Brooke Jenkins**
- **Budget & Appropriations Committee**
- **June 12, 2026**

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Fiscal Year 2026-27 and 2027-28 Proposed Budget

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CITY & COUNTY OF SAN FRANCISCO

Police Department

Presented by Chief Derrick Lew

June 12,2026

Police Organizational Chart
FY 2026-27

0390 Chief of Police

0395 Assistant Chief of Police

Non-Operations - 232086
Chief of Staff

1 0402 Deputy Chief
3 0490 Commander
2 Q082 Captain
14 Q062 Lieutenant
34 Q052 Sergeant
22.5 Q004 Police Officer
60 Q004 Academy Recruits - General Fund
1 0961 Department Head I - OVWR
2 0953 Deputy Director III - Fiscal, Communications
1 0953 Deputy Director III - Technology
1 0952 Deputy Director II - OVWR
3 0933 Manager V - Technology & CrimeStats
2 0932 Manager IV - Records, Fleet
1 0931 Manager III - Personnel
5 0922 Manager I - Chief, Policy, PSPP, Fleet, OVWR
2 0922 Manager I - Payroll, Personnel
2 1042 IS Engineer - Journey
6 1043 IS Engineer - Senior
2 1044 IS Engineer - Principal
1 1052 IS Business Analyst
1 1053 IS Business Analyst - Senior
4 1054 IS Business Analyst - Principal
2 1062 IS Programmer Analyst
7 1063 IS Programmer Analyst - Senior
3 1070 IS Project Director
4 1093 IT Operations Support Administrator III
5 1094 IT Operations Support Administrator IV
1 1209 Benefits Technician
5 1222 Senior Payroll & Personnel Clerk
1 1226 Chief Payroll & Personnel Clerk
1 1231 EEO Programs Senior Specialist
2 1241 Human Resource Analyst
6 1244 Senior Human Resource Analyst
2 1250 Recruiter
1 1310 Public Relations Assistant
30 1406 Senior Clerk
1 1408 Principal Clerk
2 1410 Chief Clerk
2 1446 Secretary II
4 1452 Executive Secretary II
1 1454 Executive Secretary III
1 1630 Account Clerk
3 1632 Senior Account Clerk
1 1652 Accountant II
2 1654 Accountant III
1 1657 Accountant IV
1 1766 Media Production Technician
5 1822 Administrative Analyst
21 1823 Senior Administrative Analyst
9 1824 Principal Administrative Analyst
1 1840 Jr. Management Assistant, OVWR
7 1842 Management Assistant
5 1844 Senior Management Assistant
15 1934 Storekeeper
1 1938 Stores and Equipment Assistant
11 1942 Assistant Materials Coordinator
1 2230 Physician Specialist
1 5177 Saftey Officer
1 7120 Buildings Maintenance Supervisor
1 7262 Maintenance Planner
5 7410 Automotive Service Worker
14 8108 Senior Legal Process Clerk
1 8139 Industrial Injury Investigator
25 8173 Legal Assistant
4 8177 Attorney
1 8181 Supervising Attorney
1 8253 Forensic Latent Examiner II
1 8259 Criminalist I
2 8260 Criminalist II
.50 8274 Police Cadet
13 9209 Police Services Aide

(33.52 FTE Civilian Attrition)
(0.29 FTE Sworn Attrition)

34 FTE Civilian Vacant
23.5 Sworn Vacant:
14.5 FTE Q004
7 FTE Q052
1 FTE Q062
1 FTE 490

Operations - 0395 Assistant Chief

Field Operations 232087

1 0402 Deputy Chief
2 0490 Commader
20 Q082 Captain
58 Q062 Lieutenant
167 Q052 Sergeant
1,235 Q004 Police Officer
6 1406 Senior Clerk
2 1408 Principal Clerk
1 1444 Secretary I
1 1446 Secretary II
1 1452 Executive Secretary II
2 1822 Administrative Analyst
4 1823 Sr Administrative Analyst*
1 1842 Management Assistant
9 7410 Automotive Service Worker
1 8108 Senior Legal Process Clerk
8.20 8274 Police Cadets
49 9209 Police Service Aides

(4.97 FTE Civilian Attrition)
(135.14 FTE Sworn Attrition)

29.40 FTE Civilian Vacant
259 Sworn Vacant
217 FTE Q004
38 FTE 052
1 FTE Q062
2 FTE Q082
1 FTE 402

Special Operations 232088

Specialized Units
1 0402 Deputy Chief
1 Q082 Captain
6 Q062 Lieutenant
7 Q052 Sergeant
74 Q004 Police Officer
2 9209 Police Service Aide
6 3310 Stable Attendant
1 1406 Senior Clerk

Traffic 207910
1 Q082 Captain
5 Q062 Lieutenant
14 Q052 Sergeant
83 Q004 Officer

Muni 232089
1 Q052 Sergeant
12 Q004 Officer
1 1406 Senior Clerk

1 FTE Civilian Vacant
21 FTE Sworn Vacant
21 FTE Q004

Investigations 232092

1 0402 Deputy Chief
1 0490 Commander
2 Q082
12 Q062
267 Q052
23 Q004
12 1406 Senior Clerk
4 1446 Secretary II
1 1770 Photographer
1 5322 Graphic Artist

Crime Lab
2 0932 Manager IV - Quality Ass.; DNA Tech. Lead
1 0933 Manager V - ID Bureau Director
1 2416 Laboratory Technician II
5 8249 Fingerprint Technician I
10 8252 Forensic Latent Examiner I
6 8253 Forensic Latent Examiner II
1 8259 Criminalist I
19 8260 Criminalist II
7 8262 Criminalist III
1 8108 Senior Legal Process Clerk

(5.66 FTE Civilian Attrition)

16 FTE Civilian Vacant
62 FTE Sworn Vacant
6 FTE Q004
56 FTE Q052

Airport (Non-General Fund 17960)

1 0402 Deputy Chief
1 0490 Commander
3 Q082 Captain
11 Q062 Lieutenant
38 Q052 Sergeant
188 Q004 Police Officer
1 1042 IS Engineer Journey
1 1053 IS Business Analyst - Senior
2 1094 IT Operations Support Administrator IV
2 1222 Senior Payroll Clerk
1 1224 Principal Payroll Clerk
3 1406 Senior Clerk
1 1408 Principal Clerk
1 1450 Executive Secretary I
1 1452 Executive Secretary II
2 1823 Senior Administrative Analyst
3 1842 Management Assistant
1 1942 Assistant Materials Coordinator
16 8217 Police Service Aide Supervisors
200 9209 Police Service Aides

(4.30 FTE Civilian Attrition)
(74.98 FTE Sworn Attrition)

36 FTE Civilian (includes 9209)
106 FTE Sworn Vacant
87 FTE Q004
16 FTE Q052
2 FTE Q062
1 FTE Q082

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From: Orestis Hernandez
To: Jalipa, Brent (BOS)
Subject: Proposed cuts and adult probation request
Date: Tuesday, June 16, 2026 12:33:50 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Hello,
I hope this email finds you well. I am writing as a life long San Franciscan of outer mission to articulate my opposition to the recently proposed health and education cuts. 12.7 million for Adult Probation at the expense of health and education will not improve the city. The sheriff opposes the end of SF pretrial. This is unnecessary and harmful to the city. I hope you will consider what I have sent you. Thank you for your time and consideration.
Regards,
Orestis Hernandez

From: Kirk Dickson
To: MandelmanStaff (BOS); Jalipa, Brent (BOS)
Subject: Dont Dismantle SF
Date: Wednesday, June 17, 2026 1:36:18 PM

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Hi Supervisor Mandelman,

I live in the Mission/district 8 and I oppose the cuts to health and education (including HIV care) and Free City College! I am going back to school to become a nurse because I support public health. I will be relying on classes offered by City College. Without free classes, I won't be able to pursue my dream.

I am againist the 12.7B Adult Probation request. Protect SF Pretrial

Thank you,
Kirk Dickson

From:	Dewayne Colbert
To:	Waltonstaff (BOS)
Cc:	Jalipa, Brent (BOS); MandelmanStaff (BOS); ChanStaff (BOS); Budget, MYR (MYR); Youthcom, (BOS)
Subject:	Public Comment on BOS File No. 260596 and 260597
Date:	Wednesday, June 17, 2026 6:20:15 PM

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Dear Mayor Lurie and Supervisor Walton,

My name is Dewayne Jerome Colbert III, and I am a resident of District 10. I am 16 years old, and I'm currently a student attending Lick-Wilmerding High School. I'm submitting this public comment into the record to uplift the needs and priorities of youth in our district and across the City and County of San Francisco.

As one of your constituents, I strongly encourage all of you and your colleagues on the Board of Supervisors to approve a budget that meets the needs of young people by supporting the Youth Commission's Budget and Policy Priorities for Fiscal Years 2026-27 and 2027-28.

The YC's highest priorities are:

- Youth Violence Prevention (pg.15-19)
- Address Gender-Based Violence and Youth Exploitation in San Francisco (pg. 19-26)
- Continue Efforts to Protect Newcomer Families and Support Language Access (pg. 29-37)
- Reduce Youth & Transitional-Aged Youth Homelessness (pg. 45-51)
- Expand Protected Bike Lanes, Pedestrianization, and Protect Muni Programs to Ensure Youth Street Safety (pg. 55-62)
- Strengthen Efforts to Combat the Impacts of Climate Change on San Francisco Youth (pg. 62-68)
- Youth Transit Accessibility

- Economic Empowerment: Workforce and Youth Employment Program Access (pg. 89-98)

Additionally, based on the proposed budget from the Mayor's Office and via listening sessions with various community organizations across the City, we are asking you to continue supporting funding for these initiatives:

- $2 Million for SF YouthWorks
- Fully staffing SF Environment and funding its Climate Action Plan
- Free City College Cash Grants program
- $750,000 for the Cole Street Youth Clinic and the Michael Baxter Larkin Street Youth Clinic

Supporting these priorities is important because I've recently been involved in domestic violence on MUNI. I take the 29 Sunset, from my home, to Lick-Wilmerding Highschool every day. During my commute to school, I saw another child, high school age, whom I'd seen many times on the 29 on my way to school. During this commute, a presumably adult man, dressed in all Black, assaulted this child, then ran off the bus. The driver proceeded to stop, and allowed the man to come back onto the bus and assault the child once again. The man then exited the bus and ran in the opposite direction. The child then got up with his face bloodied, and insisted that the bus driver continue driving. That was my first experience, over the span of two years commuting to school, that I'd ever witnessed domestic violence on public transportation. After exiting the bus I called my parents and waited for the police to arrive, which wasn't until 20 minutes later. Since the police were very slow to come, the child was escorted by another adult woman who'd also been on the bus. At that moment I thought, would I be able to ride the 29 anymore? I think focusing the budget not simply on safety for youth, but safety exclusively on public transportation there could be more activism, impact, and security for youth taking public transportation.
Thank you for listening to the voices of San Francisco's young people. As the future voters, workforce, and leaders of the City that we love, we encourage you to do the right thing and vote for a budget that works for youth!

Sincerely,
Dewayne C.

From: Sophia Padilla
To: Sophia Padilla
Subject: Oppose the Closure of CHPY Clinics and Reevaluate the Underutilization Narrative
Date: Tuesday, June 16, 2026 1:43:22 PM
Attachments: CHPY Staff HC Mtg Presentation.pptx

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Members of the Board of Supervisors,

I am writing as a behavioral health clinician, City employee, and subject-matter expert in Transitional Age Youth (TAY) mental health to urge you to oppose the planned closure of the CHPY clinics, the Michael Baxter Larkin St Clinic, and the Cole St Youth Clinic.

Attached is a presentation by CHPY staff for the Health Commission Meeting in May that outlines many of the concerns raised by staff, patients, and community members throughout this process. I hope you will take the time to review it and carefully examine the assumptions being used to justify these closures.

A central argument supporting the closure of these clinics has been that they are "underutilized." As someone who has worked within this system, I believe that characterization is both incomplete and misleading.

For years, these clinics have operated under chronic staffing shortages and limited resources. Vacant positions have remained unfilled, staff have been stretched thin, and our ability to provide services has been constrained by factors outside of our control. When a clinic lacks adequate staffing, it inevitably has fewer available appointments, reduced outreach capacity, and diminished ability to serve the community at its full potential.

It is therefore inaccurate to view lower service numbers as evidence that a clinic is unnecessary. What is being presented as underutilization is more accurately the result of underinvestment.

The question should not be, "Why aren't these clinics serving more people?" The question should be, "What could these clinics accomplish if they were adequately staffed and supported?"

Despite these challenges, CHPY staff have continued to provide essential services to some of San Francisco's most vulnerable residents. The clinics serve individuals who often face significant barriers to accessing care, including Transitional Age Youth navigating mental health challenges, community members experiencing instability, and patients who depend on trusted relationships with their providers.

Closing these clinics does not eliminate the need for these services. It simply shifts the burden elsewhere while disrupting established care, reducing access points, and

increasing the likelihood that vulnerable individuals will fall through the cracks.

I am also concerned that the discussion has focused heavily on utilization metrics while giving insufficient consideration to the broader impacts on patients, staff, and communities. Healthcare access cannot be evaluated solely through spreadsheets and appointment counts. We must also consider continuity of care, community trust, cultural responsiveness, geographic accessibility, and the long-term costs of disrupting preventive behavioral health and medical services.

As the City continues to face difficult budget decisions, I respectfully ask that alternatives to closure be explored. Before permanently eliminating these community resources, I urge you to consider strategies that would strengthen clinic operations through adequate staffing, operational support, and targeted investment rather than reducing service capacity.

The decision to close these clinics will have lasting consequences for patients, families, staff, and the communities we serve. I hope the Board will carefully examine the underlying assumptions behind these closures and advocate for solutions that preserve access to care while addressing the City's fiscal challenges.

Thank you for your time, your service, and your consideration of this issue. I would be happy to discuss these concerns further or answer any questions regarding the impacts these closures will have on patients and the behavioral health system.

Sincerely,

Sophia Padilla, MA, LMFT
Behavioral Health Clinician
Michael Baxter Larkin St Clinic

--
Sophia Esperanza Padilla | she/ her/ hers
Licensed Marriage & Family Therapist #161898
LinkedIn: www.linkedin.com/in/sophiaepadilla

For Public Comment: CHPY Health Commission Presentation

May 18, 2026

DPH management has proposed to close our youth clinics this summer. They have incorrectly claimed the following:

“Underutilization”

Our CHPY clinics have been described as “underutilized”

- Larkin: 355 “Unique” Patients
- Cole: 257 “Unique” Patients

“Realignment of resources”

Our CHPY clinics are losing 5 FTE positions

- Nurse Practitioner
- Registered Nurse
- Behavioral Health Clinician (x2)
- Medical Evaluations Assistant

These positions have been **eliminated** within CHPY and staff has been “involuntarily reassigned”

“Seamless Transition”

The city has promised that staff and patients will experience a “seamless transition,” with little collaboration with the clinic and CBOs about what that might look like.

A Brief History of

COMMUNITY HEALTH PROGRAMS FOR YOUTH

We provide accessible medical care, mental health counseling, and sexual health services specifically designed for youth and young adults between the ages of 12 and 24.

CHPY was born out of a need for low-barrier youth-based services in San Francisco following the AIDS crisis and gaps in primary care.

We represent 30 years of partnership between the Department of Public Health, San Francisco Unified School District, and countless Community-Based Organizations across San Francisco.

Michael Baxter

CHPY Co-Founder and Youth Care Visionary

Medical Services

Sexual & Reproductive Health (testing, treatment, education, referral); Urgent Care; Wound Care; etc.

+

Behavioral Health Services

Safe, confidential spaces for youth to receive mental health and substance abuse counseling; referral to psychiatry; crisis support

+

Partnerships with CBOs

Connection to case management, resources (housing, food, clothing, etc.), community engagement, job readiness

A Youth-Focused Model That *Works*

A Snapshot of Youth Priorities

130 young people in San Francisco between the ages of 12 – 25 contributed written and electronic surveys to share important health problems affecting youth in San Francisco, top needs that they and their family struggle to meet, what can help them improve their health.

Top Priorities

- **Mental Health Services/ Support Needs**
- **Access to Quality Care/ Affordable Care**
- **Substance Use Prevention/ Education**
- **Homelessness/ Safe & Affordable Housing Resources**

2024-2025 Adolescent Health Survey - Maternal, Child, Adolescent Health

750 California youth aged 14-25 were surveyed online between April and June 2025.

94% of Gen Z youth report frequent mental health challenges.

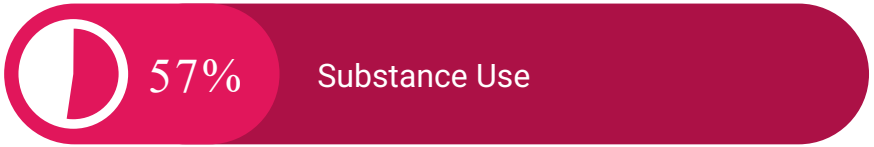
98% of Gen Z youth report frequent mental health challenges.

25% of those who report their mental health was poor are LGBTQ+.

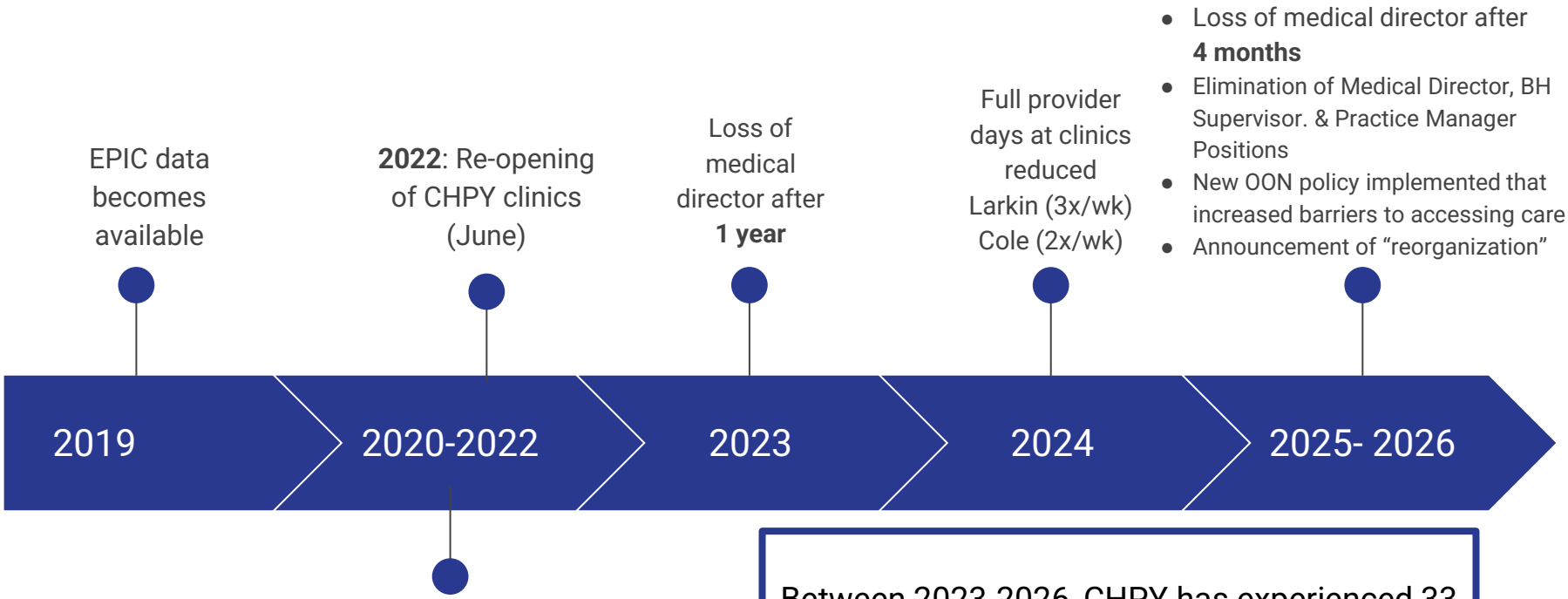
Most youth prefer face-to-face mental health care.

2025 BlueSky Youth Mental Health Survey

Michael Baxter Larkin St Clinic
in partnership with LARKIN St



Data collected in 2024-2025, through Coordinated Entry Assessments



COVID-19 Pandemic: Complete closure of CHPY clinics with all staff deployed to COVID emergency response sites.

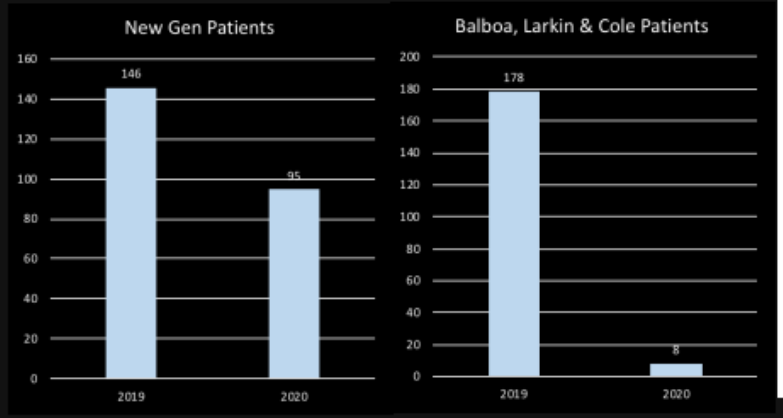
All CHPY clinics closed during the pandemic with no concrete plan to get youth redirected to services. Only population to experience closures like this.

Between 2023-2026, CHPY has experienced 33 staff losses due to retirement, reassignment, or resignation.

- 7 BHCs
- 9 Providers (NP + MDs)
- 5 Supervisors (EW, BH, + Practice Manager)
- 3 MEAs
- 2 EWs
- 3 HWs
- 2 RNs
- ★ **2 Medical Directors (within 1 year)**

COVID-19 & CHPY PATIENT ACCESS

Average Monthly Family Planning Visits, 03-05/19 vs 03-05/2020



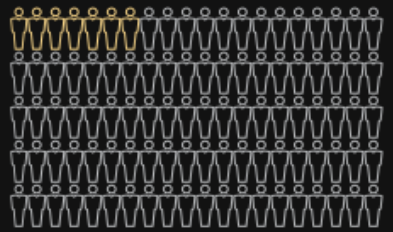
35% vs 96%

Reduction in the average number of New Gen patients vs. Cole, Larkin, and Balboa patients combined who were seen for a family planning visit during the periods of March-May, 2019 and March-May, 2020.

Source, 2019 Data: Title X
Source, 2020 Data: New Gen Records

?

If Balboa, Larkin, and Cole Street Clinics had not closed due to COVID-19 activation, is it reasonable to assume that the reduction in monthly visit rates for these clinics might have been closer to that of New Generation Health Center? If yes, this would mean that only 7% of the youth who needed services during this time actually received them.



SF Youth Access to Health Care During Shelter In Place Survey via SFDPH Family Planning Program

“Underutilized” or **“Under Resourced” & “Unsupported”**?

Frequent Staff Turnover → **Short-Staffing & Day-Of Clinic Closures** → **“Underutilization”**

Frequent staff turnover means **loss of provider relationships**, **decreased reliability of clinic hours**, **decreased ability for CBO partners to connect patients**, **disruptions in care**, and **increased workload of remaining staff.**

Due to **DPH’s inability to provide staff redundancy**, staff is often asked to provide “coverage” to other CHPY clinics, while home clinics function with reduced hours or experience same-day closures.

Without context, “underutilization” sounds like “no one is showing up”...

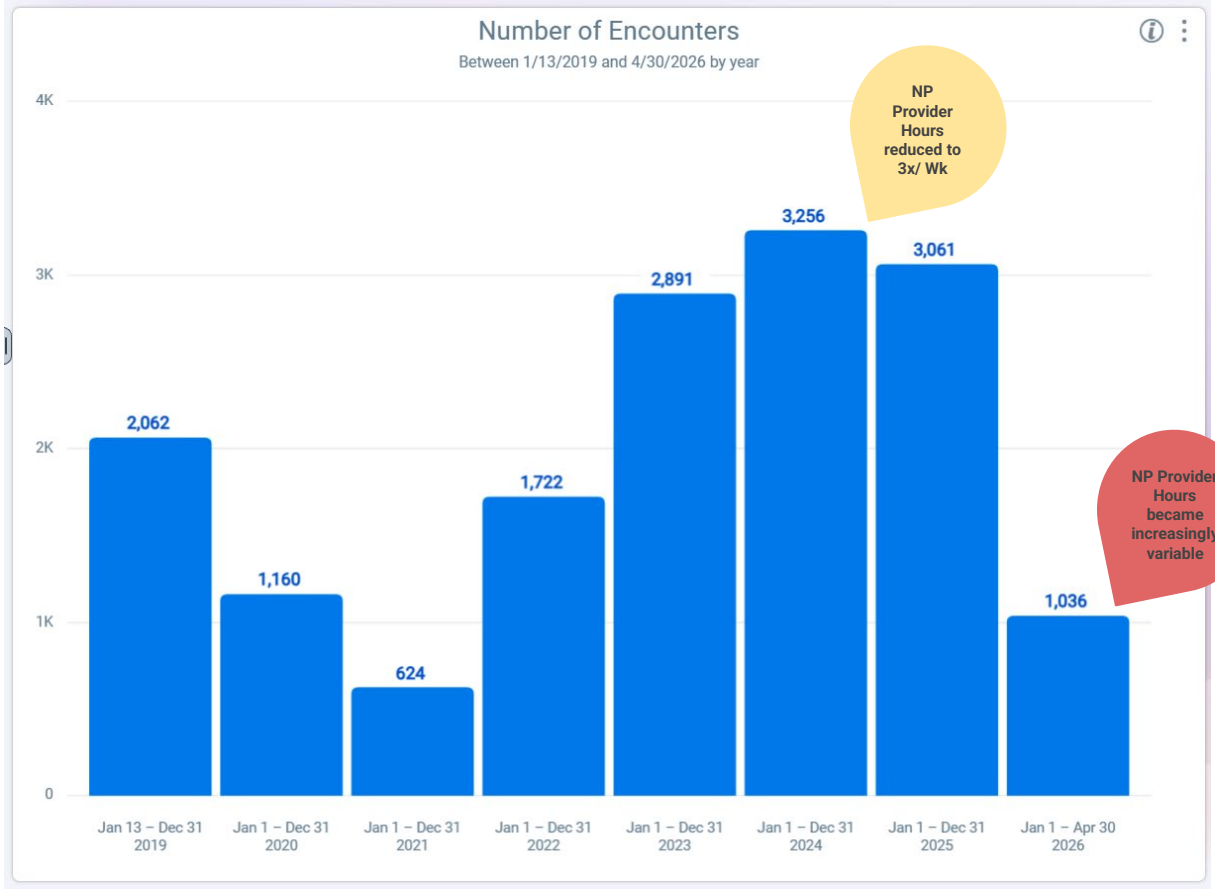
When really, **staff are forced to turn away patients** and refer patients outside of CHPY.

The Numbers
Larkin

355 “Unique” Patients

VS.

An acknowledgement that youth-based services are structured around **relationships**, **building trust**, and **retention**.



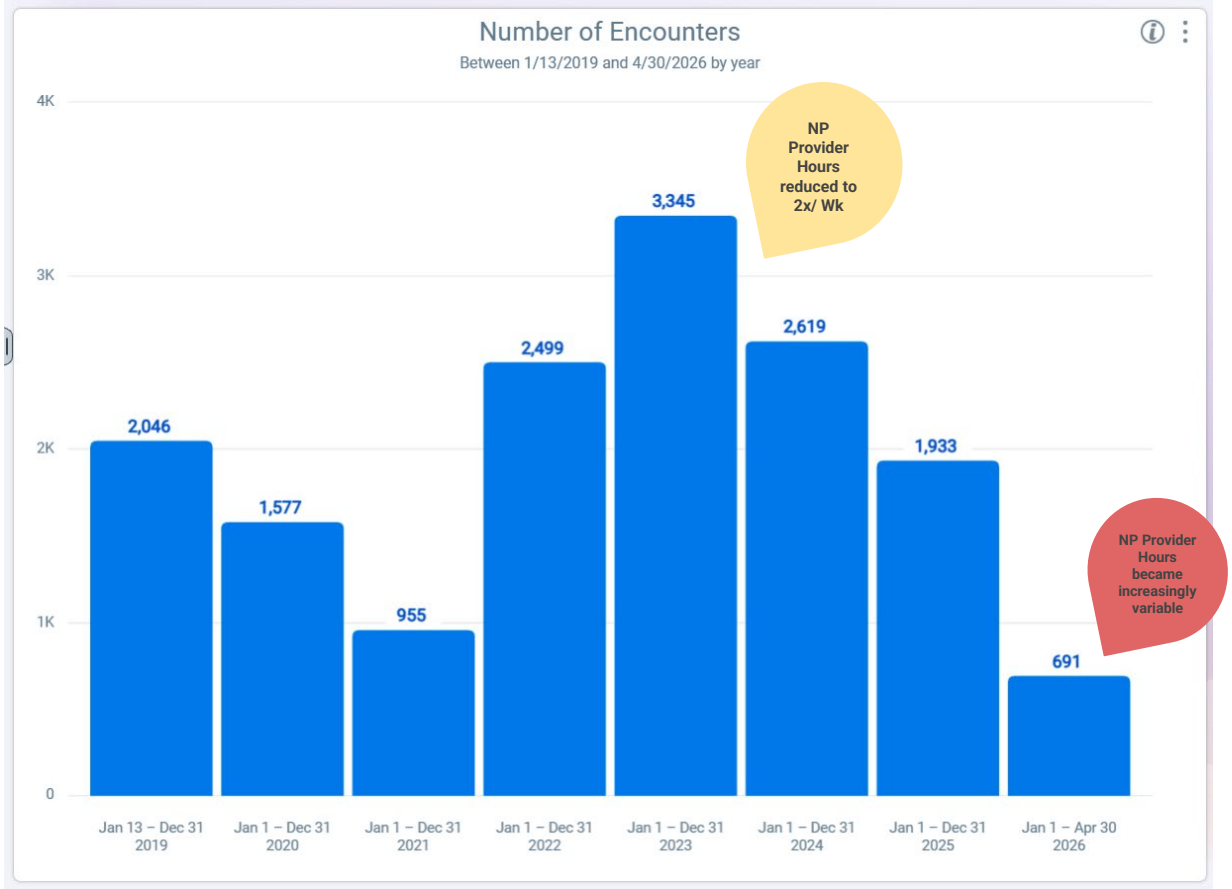
Combined Medical and Behavioral Health Encounters (per year)

The Numbers
Cole

257 "Unique" Patients

VS.

An acknowledgement that CHPY clinics have been **chronically understaffed** for 2+ years.

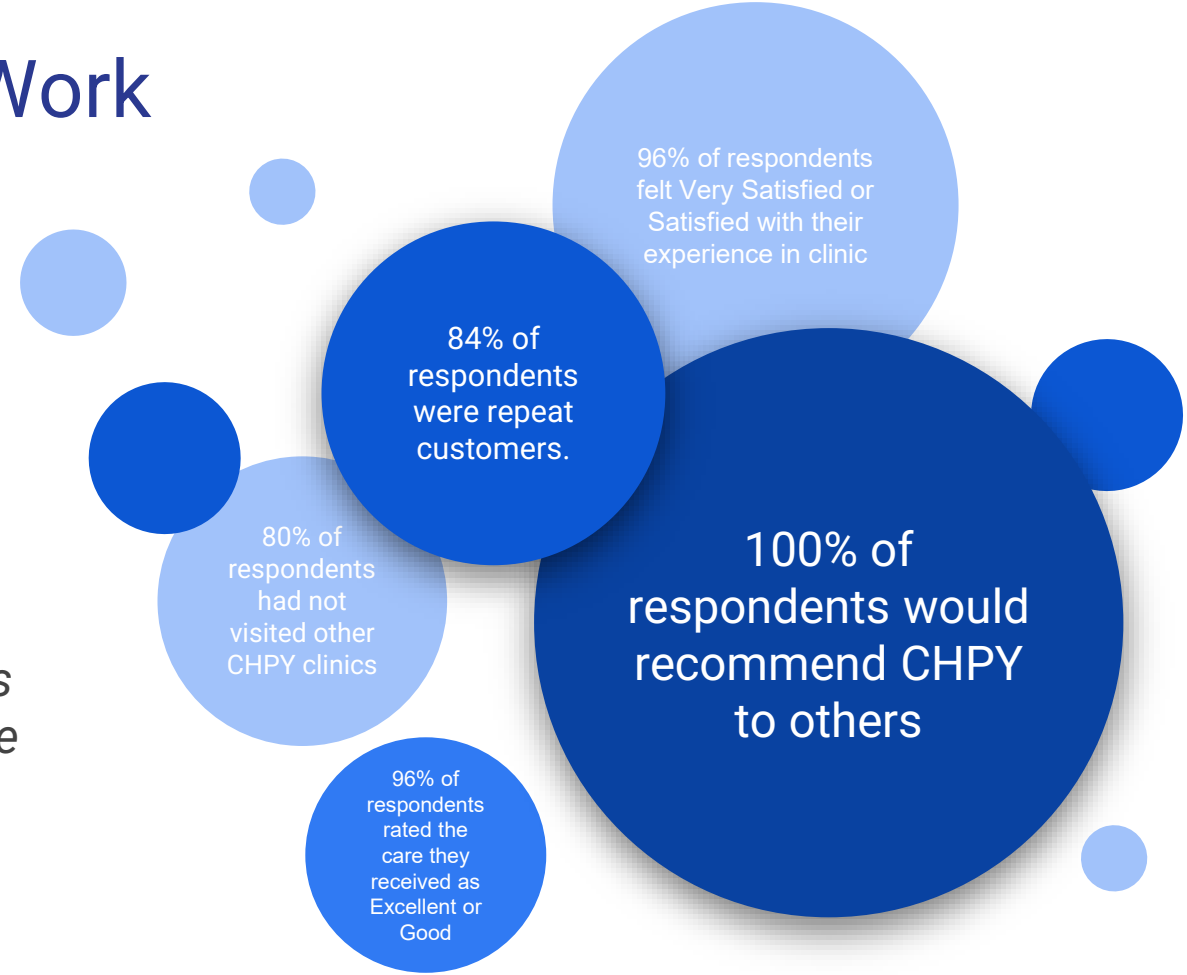


Combined Medical and Behavioral Health Encounters (per year)

Impacts of Our Work

In Spring 2025, SFDPH MCAH Family Planning Program conducted a patient satisfaction survey at all CHPY clinics, and the feedback was **overwhelming positive**.

Despite unstable clinic hours and inconsistent staffing, the staff that are present are dedicated to providing excellent youth care.



What closure would mean

Impacts to staffing, patients served, and to the greater community

Insert patient testimonial video (pending Larkin approval)

Staff

When clinics close, we lose institutional knowledge that cannot be replaced

- Burnout
- Loss of specialized clinicians
- Reassignment away from expertise
- Recruitment/retention problems

Patients

When care is disrupted, patients don't just transfer — they disengage.

- Loss of trusted providers
- Disruption of continuity
- Increased disengagement
- Worsening psychiatric and medical outcomes

Community

When we disrupt care for the most vulnerable, the system does not save money — it shifts suffering.

- More ER utilization
- More psychiatric crises
- More hospitalizations
- Increased street instability
- Greater long-term costs

What does a “seamless transition” look like when…

Patients face barriers like:

- Housing instability
- Transportation challenges
- Mental health crises
- Distrust of large systems due to prior trauma

Disrupting established care relationships increases the risk of:

- Missed appointments
- Loss to follow-up
- Worsening mental health outcomes
- Increased emergency room utilization

Continuity of care requires a plan — not assumptions.

The closure of CHPY clinics doesn’t just represent *a line item in a budget*, it represents the loss of **dedicated, specialized staff**, **CBO relationships** built on decades of advocacy, and **low-barrier accessible services** that *meet marginalized youth where they are*.

From:	Julien DeFrance
To:	contact@growsf.org; blueprint@sfblueprint.org; Griffin Lee; Lurie, Daniel (MYR); Mayor, MYR (MYR); Board of Supervisors (BOS); Board of Supervisors (BOS); ChanStaff (BOS); Chan, Connie (BOS); Chen, Chyanne (BOS); ChenStaff; Dorsey, Matt (BOS); DorseyStaff (BOS); Wong, Alan (BOS); WongStaff (BOS); Fielder, Jackie (BOS); FielderStaff; MahmoodStaff; Mahmood, Bilal (BOS); Mandelman, Rafael (BOS); MandelmanStaff (BOS); Melgar, Myrna (BOS); MelgarStaff (BOS); Sauter, Danny (BOS); SauterStaff; Sherrill, Stephen (BOS); SherrillStaff; Walton, Shamann (BOS); Waltonstaff (BOS)
Subject:	URGENT - San Franciscans DESERVE a LEANER, BALANCED, Accountable, Common-Sense Budget
Date:	Monday, June 1, 2026 10:12:36 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Mayor Lurie,
Members of the Board of Supervisors,

The proposed FY2026-27 and FY2027-28 budget does not go nearly far enough. In fact, it is a total JOKE. Don't you think?

We were promised cuts, staffing and commission reductions. We now end up with a bloated record budget of nearly $17B.

WTF indeed!

Perhaps city hall could offer a masterclass on how to call something a 'reduction' while still spending more than ever.

Truly impressive work, Daniel! Truly!

San Francisco has a spending problem — and incremental reductions around the edges do not address it.

CUT DOWN THE FAT - GET RID OF THE CRAP.

Hundreds of millions, if not billions, of dollars in waste and fraud continue to flow through city contracts and grant portfolios with little accountability and even less transparency.

San Franciscans are not getting value for their tax dollars.

Why are we still giving out so much to all of these corrupt “non-profits” who only are non-profit by name, when their disgraced executives are racking up 200/300/400/500/750K a year!

COMMON SENSE AND FISCAL RIGOR

City Hall must become a leaner, more nimble government. That means making hard choices, eliminating redundant programs, and holding department heads accountable for outcomes — not just expenditures.

The current approach lacks the courage and leadership this city deserves.

Where is the accountable leadership you once praised so vehemently during your campaign? Those days all seem long gone now, and your spending has gone even more reckless than your predecessor.

I urge you to go further, cut deeper, and govern with the fiscal discipline San Franciscans have every right to expect.

Please do us all a favor and go back to the drawing board.

That's all…

JD.

From: Blueprint SF
To: Lurie, Daniel (MYR); Chan, Connie (BOS); Sherrill, Stephen (BOS); Sauter, Danny (BOS); Wong, Alan (BOS); Mahmood, Bilal (BOS); Dorsey, Matt (BOS); Melgar, Myrna (BOS); Mandelman, Rafael (BOS); Fielder, Jackie (BOS); Walton, Shamann (BOS); Chen, Chyanne (BOS); Board of Supervisors (BOS); Jalipa, Brent (BOS); Kittler, Sophia (MYR); blueprint@sfblueprint.org
Subject: Fix the City Budget the right way - no short term fixes.
Date: Tuesday, June 2, 2026 12:51:38 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Mayor and Members of the San Francisco Board of Supervisors,

I am writing to urge the City to confront San Francisco's long-term structural budget deficit, which could grow to over $1 billion by 2030, with a clear-eyed, responsible approach that restores fiscal stability and public trust.

As the City's own financial projections make clear, San Francisco is facing a persistent spending problem. Our City is simply spending money it does not have. The deficit is a serious structural problem that if not solved, will harm our quality of life and lead to cuts to services that we cherish such as our libraries and parks.

Critically, this deficit cannot be solved by relying on strategies that merely delay hard decisions. San Francisco must address its budget gap while following the below principles:

• Do not use reserves, which exist to protect the City during true emergencies and economic shocks and not to paper over recurring imbalances.

• Do not use one-time fixes and shortcuts, which provide temporary relief while worsening the long-term outlook.

• Do not increase taxes, which would further burden residents and businesses already struggling with affordability and economic uncertainty.

Using reserves, one-time fixes, or new taxes may appear expedient in the short run, but each approach ultimately weakens the City's fiscal foundation and compounds the problem in future budget cycles.

Instead, the City should focus on sustainable solutions that align recurring spending with recurring revenues. That means taking a hard look at baseline costs, staffing levels, and program effectiveness including roughly $1.6 billion in annual nonprofit spending, where repeated audits and scandals have revealed weak oversight, misuse of funds, and poor accountability for results.

It also means confronting the City's own irresponsible spending practices. San Francisco has poured billions into homelessness programs with little improvement in outcomes and even raided a dedicated healthcare fund to paper over short-term budget gaps. These practices reflect a broader failure to track spending, measure performance, and enforce accountability.

San Franciscans expect and deserve a budget strategy that is honest about the scale of the challenge and disciplined in how it is addressed. Tackling the structural deficit

responsibly is essential not only to the City's financial health, but to its credibility, economic recovery, and ability to deliver on its commitments to residents.

I respectfully urge you to prioritize long-term fiscal sustainability and to commit to solutions that solve the problem at its root rather than passing it forward to future leaders, future taxpayers, and future budgets.

Thank you for your leadership and consideration.

Sincerely,

Edward Sullivan

From:	Julien DeFrance
To:	Jalipa, Brent (BOS); Board of Supervisors (BOS); Board of Supervisors (BOS); ChanStaff (BOS); Chan, Connie (BOS); Chen, Chyanne (BOS); ChenStaff; Dorsey, Matt (BOS); DorseyStaff (BOS); Wong, Alan (BOS); WongStaff (BOS); Fielder, Jackie (BOS); FielderStaff; MahmoodStaff; Mahmood, Bilal (BOS); Mandelman, Rafael (BOS); MandelmanStaff (BOS); Melgar, Myrna (BOS); MelgarStaff (BOS); Sauter, Danny (BOS); SauterStaff; Sherrill, Stephen (BOS); SherrillStaff; Walton, Shamann (BOS); Waltonstaff (BOS); Mayor, MYR (MYR); Lurie, Daniel (MYR); Budget, MYR (MYR); blueprint@sfblueprint.org; info@connectedsf.com
Subject:	Re: URGENT - SF BUDGET - ROLL BACK NON-PROFIT GRANTS TO PRE-PANDEMIC, 2015 LEVELS!
Date:	Tuesday, June 2, 2026 1:53:16 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Mayor and Supervisors,

Your record-high $17B budget isn't acceptable, viable, or fiscally responsible.

SO-CALLED "NON-PROFITS", COMMISSIONS, CITY STAFF.... WE NEED MORE CUTS.

You all have a major spending issue. City Hall has a spending issue. Democrats have a spending issue.

How about spending less, for once?

Get back to the drawing board.

Thank you.

On Mon, May 25, 2026 at 10:09 AM Julien DeFrance <julien.defrance@gmail.com> wrote:

> Dear Mayor Lurie,
>
> So where are we on all of these cuts?
> Have you reached the billion dollar yet? At least rolled back non-profit grants to pre-pandemic levels?
>
> We, San Franciscans, deserve nothing else but a balanced budget. Bonus points if you get us to an excedentary budget surplus.
>
> Once again, you need to make those cuts. Urgently. We now have less than a week.
>
> Please stop wasting our hard-earned taxpayer dollars on all of this fraud and abuse, corrupt non-profits and other frivolous programs.
> If those suckers can pay their executive 6-figure salaries ranging from quarter to half-a-million dollar, they do not need our money.
>
> How about they fundraise on their own, privately, or through their own members going forward?
> This would allow for some rather efficient and quite overdue natural selection, wouldn't it?

Once again, we have yet to see your campaign promises in action.
Where is your rigor? Where is your pragmatism? Where are your common-sense and accountable leadership.

We need more cuts.

You know what to do. Reverse all non-profit grants to pre-pandemic/2015 levels. From 1.6B last year to 0.6B "only" going forward. We'll now have a budget surplus of $200M.
All this needs is political will, and political courage. Will you embody that courage?

Best regards,

JD.

On Sun, May 24, 2026 at 11:02 AM Julien DeFrance <julien.defrance@gmail.com> wrote:

> Dear Mayor and Supervisors,
>
> **How about rolling back non-profit grants to pre-pandemic, even to 2015 levels?**
>
> Why are we spending almost twice as much on this, nowadays, than in 2019?
> Why is it that we are spending $1.6B on all of this fraud and abuse?
>
> Cut down non-profit and other grant programs by a billion dollar or more, and the deficit will be gone! Voila! You'll suddenly have a surplus budget.
>
> It didn't take a PhD or a multi-million dollar study from the morons of McKinsey to find that one out. Did it?
>
> All this takes is political courage. Will you have that courage?
> Will you demonstrate common sense, and accountable leadership?
>
> Or will you just cave to unions, corrupt non-profits and the hordes of radical-left lunatics who recently protested your budget in the hallways of city hall?
>
> How about mandating that none of their so-called executive can earn more than the minimal wage? Instead of their astronomical 6-figure quarter-to-half a million dollar paychecks?
>
> **We The People, We Taxpayers... deserve a BALANCED BUDGET.**
> Even better, make it excedentary! A surplus budget is possible too! If you have what it takes...
>
> Just cut down the waste. Cut down the abuse. Cut down the BS.
>
> Cut down the CRAP!
>
> Here's for your information below.
>
> ## San Francisco budget overview, FY2010-11 through FY2025-26
>
> | Fiscal Year | Total Budget (all funds) | Grants/Aid category (approx.) | Grants as % of budget | Budget gap that had to be closed* |
> |---|---|---|---|---|
> | 2010-11 | ~$6.5 B | not cleanly published | — | ~$483 M projected gap closed |

2011-12	~$6.8 B	not cleanly published	—	~$380 M projected gap closed
2012-13	~$7.3 B	not cleanly published	—	~$170 M projected gap closed
2013-14	~$7.9 B	not cleanly published	—	balanced (gap closed)
2014-15	~$8.6 B	not cleanly published	—	balanced (gap closed)
2015-16	~$8.9 B	~$0.6–0.7 B est.	~7–8%	balanced
2016-17	~$9.6 B	~$0.6–0.7 B est.	~7%	balanced
2017-18	~$10.1 B	~$0.6 B (≈2018 baseline)	~6%	balanced
2018-19	~$11.05 B	~$0.6 B	~5–6%	balanced
2019-20	~$12.3 B	growing	—	balanced
2020-21	~$13.6–13.7 B	growing	—	~$1.5 B projected gap closed (COVID)
2021-22	~$12.4–12.6 B	~$1.0–1.2 B est.	~9%	balanced
2022-23	~$13.95 B	~$1.2–1.4 B est.	~9–10%	balanced
2023-24	~$14.6 B	~$1.4 B est.	~10%	~$780 M two-year gap closed
2024-25	~$15.9 B	~$1.6 B	~10%	~$789 M two-year gap closed
2025-26	~$15.9 B (signed by Mayor Lurie)	~$1.6 B+	~10%	~$800 M deficit closed

Mayor Lurie,

Your prompt response is expected.

Please advise,

JD.

From: Julien DeFrance
To: Mayor, MYR (MYR); Lurie, Daniel (MYR); blueprint@sfblueprint.org; Board of Supervisors (BOS); Board of Supervisors (BOS); ChanStaff (BOS); Chan, Connie (BOS); Chen, Chyanne (BOS); ChenStaff; Dorsey, Matt (BOS); DorseyStaff (BOS); Wong, Alan (BOS); WongStaff (BOS); Fielder, Jackie (BOS); FielderStaff; MahmoodStaff; Mahmood, Bilal (BOS); Mandelman, Rafael (BOS); MandelmanStaff (BOS); Melgar, Myrna (BOS); MelgarStaff (BOS); Sauter, Danny (BOS); SauterStaff; Sherrill, Stephen (BOS); SherrillStaff; Walton, Shamann (BOS); Waltonstaff (BOS); Budget, MYR (MYR)
Subject: Re: BUDGET FOLLOW-UP: End the Nonprofit Executive Pay Racket — AUDIT, CAP, and CUT NOW!
Date: Tuesday, June 2, 2026 1:56:17 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Can we please start spending less?

On Thu, May 14, 2026 at 11:54 AM Julien DeFrance <julien.defrance@gmail.com> wrote:

> Mayor Lurie and Members of the Board of Supervisors,
>
> I have a simple question: if these organizations are genuine nonprofits serving the public good, why are their executives paying themselves $100,000, $200,000, $300,000, or even $400,000 a year — largely funded by San Francisco taxpayers?
>
> The word “nonprofit” is not a blank check. It is a legal designation that is supposed to reflect a mission-driven, community-serving organization. It is not supposed to be a vehicle for executives to enrich themselves on the public dime while city residents go without adequate services.
>
> Yet that is exactly what is happening. The city of San Francisco funnels tens of millions of dollars annually to these organizations with little transparency, weak oversight, and virtually no performance accountability.
>
> Meanwhile, we are told by Connie Chan herself, that there is no money left to cut.
>
> I demand the following immediately:
>
> 1. A full public audit of every nonprofit receiving city funds, including the compensation of all executives and senior staff.
>
> 2. An immediate cap on city-funded compensation. No executive at any organization receiving San Francisco taxpayer dollars should be collecting more than the salary of the Mayor himself. Make them work the minimal wage, in the true sense of public service and the so-called non-profit values they so much aspire to.
>
> 3. Termination of any contract with organizations that cannot demonstrate clear, measurable outcomes for the communities they claim to serve.
>
> 4. Full public disclosure of all nonprofit grant recipients, contract amounts, and executive pay — posted online in plain language for every resident to see.
>
> This is not about punishing legitimate charitable work. It is about ending the abuse of a system that has allowed connected insiders to profit handsomely while the city bleeds red

> ink.
>
> The gravy train stops here. Do your jobs.
>
> Thank you!

From: Julien DeFrance
To: Mayor, MYR (MYR); Lurie, Daniel (MYR); blueprint@sfblueprint.org; Board of Supervisors (BOS); Board of Supervisors (BOS); ChanStaff (BOS); Chan, Connie (BOS); Chen, Chyanne (BOS); ChenStaff; Dorsey, Matt (BOS); DorseyStaff (BOS); Wong, Alan (BOS); WongStaff (BOS); Fielder, Jackie (BOS); FielderStaff; MahmoodStaff; Mahmood, Bilal (BOS); Mandelman, Rafael (BOS); MandelmanStaff (BOS); Melgar, Myrna (BOS); MelgarStaff (BOS); Sauter, Danny (BOS); SauterStaff; Sherrill, Stephen (BOS); SherrillStaff; Walton, Shamann (BOS); Waltonstaff (BOS); Budget, MYR (MYR)
Subject: Re: A BALANCED BUDGET ISN'T OPTIONAL. JUST MAKE MORE CUTS.
Date: Tuesday, June 2, 2026 2:02:01 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Mayor and Supervisors,

When do we stop all of this insanity?
Once again, your record-high $17B budget is a complete non-sense.

We were promised cuts, staffing and commission reductions. Where are these cuts?

Where is the fiscal rigor and responsible spending?
Where is the accountable leadership you once promised us?

I urge you to go further, cut deeper, and govern with the fiscal discipline San Franciscans have every right to expect.

Please advise.

JD.

On Thu, May 14, 2026 at 12:07 PM Julien DeFrance <julien.defrance@gmail.com> wrote:

> Dear Mayor and Supervisors,
>
> Will your upcoming budget finally be balanced, or again show hundreds of millions of dollars of deficit?
>
> Will you finally show courage and your promised yet long overdue "accountable leadership", or, like all of your predecessors, will you cave to the pressure of unions, radical-left lunatics, so-called "non-profits" and other hordes of protestors who recently swarmed city hall, or even Connie Chan because she said so as this doesn't fit her "working people" agenda?
>
> Will you raise taxes, or make the necessary cuts (to city hall staffing levels, to commissions and commissioner's benefits, to "non-profits" and other frivolous programs, that we so desperately need to get back on track?
>
> Time is ticking.
>
> A BALANCED BUDGET ISN'T OPTIONAL.

Why can’t we even have the ambition of an excedentary budget? Or is that too much to shoot for, in a city known to always spend more and more of the money it doesn’t even have?

JUST MAKE IT HAPPEN.

Best regards,

JD.

> On May 12, 2026, at 18:29, Julien DeFrance <julien.defrance@gmail.com> wrote:
>
> Dear Mayor and Supervisors,
>
> A BALANCED BUDGET ISN’T OPTIONAL. MORE CUTS ARE DESPERATELY NEEDED.
>
> You’ve promised us “accountable leadership”, please deliver on it, and go back to the drawing board.
>
> Once again, A BALANCED BUDGET ISN’T OPTIONAL.
>
> Make it happen.
>
> Best regards,
>
> JD.

From: Julien DeFrance
To: Board of Supervisors (BOS); Board of Supervisors (BOS); ChanStaff (BOS); Chan, Connie (BOS); Chen, Chyanne (BOS); ChenStaff; Dorsey, Matt (BOS); DorseyStaff (BOS); Wong, Alan (BOS); WongStaff (BOS); Fielder, Jackie (BOS); FielderStaff; MahmoodStaff; Mahmood, Bilal (BOS); Mandelman, Rafael (BOS); MandelmanStaff (BOS); Melgar, Myrna (BOS); MelgarStaff (BOS); Sauter, Danny (BOS); SauterStaff; Sherrill, Stephen (BOS); SherrillStaff; Walton, Shamann (BOS); Waltonstaff (BOS); Mayor, MYR (MYR); Lurie, Daniel (MYR); Budget, MYR (MYR); blueprint@sfblueprint.org; Jalipa, Brent (BOS)
Subject: Re: SF BUDGET - HOW ABOUT SPENDING LESS ON ALL OF THIS CRAP?
Date: Tuesday, June 2, 2026 2:07:35 PM
Attachments: image.png
image.png

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

With the record-breaking budget proposal presented yesterday, it is even more critical today to take a step back and look again, at where we are spending the most, for what results, and what outcomes.

How about spending less, a lot less, on all of these so-called non-profits and their overly paid executives?
How about spending less, a lot less, on all of these corrupt, redundant programs?
How about spending less, overall?

This bloated budget is a complete disgrace.

Fiscal rigor. Discipline. Less spending. Actual accountable leadership.
San Franciscans deserve better.

Please get back to work.

On Wed, May 20, 2026 at 4:23 PM Julien DeFrance <julien.defrance@gmail.com> wrote:

> Dear Mayor and Supervisors,
>
> How about spending less on all of this crap?
> Why are we spending almost twice as much on this shit, nowadays, than pre-pandemic?
>
> Cut down non-profit and other grant programs by a billion dollar or more, and the deficit will be gone! Voila!
> You'll suddenly have a surplus budget.
>
> It didn't take a PhD or a multi-million dollar study from the morons of McKinsey to find that one out. Did it?
>
> All this takes is political courage. Will you have that courage?
> Will you demonstrate common sense, and accountable leadership?
>
> Or will you just cave to unions, corrupt non-profits and the hordes of radical-left lunatics who recently protested your budget in the hallways of city hall?
> How about mandating that none of their so-called executive can earn more than the minimal wage? Instead of their astronomical 6-figure quarter-to-half a million dollar paychecks?
>
> We The People, We Taxpayers... deserve a BALANCED BUDGET.
> Even better, make it excedentary! A surplus budget is possible too! If you have what it takes...
>
> Just cut down the waste. Cut down the abuse. Cut down the BS.

Full Budget

City Grant Program (Non Profit Funding) Has Ballooned

- The city budgeted **grants of $1.7B** in FY2025 which are 92% concentrated in six departments Homeless, Early Childhood, Children/Families, Human Svcs, Economic and Workforce Development, Mayor
- Adjusted for inflation, grants have **grown by over $700M since 2019**
- Press coverage of fraud... how widespread?
  - 2023 Citizen Grand Jury report: significant opportunity to reduce waste, fraud, and abuse through better goals and metrics and more oversight, **without materially impacting outcomes for residents**
  - Controller recently implemented increased audit requirements, but **performance tracking still absent**

CITY GRANT PROGRAM							
(2024 $ in thousands)				% OF TOTAL			
	2019	2024	2025	2019	2024	2025	'25 v '19
homelessness, supp housing	213	486	607	24%	31%	36%	395
early childhood	0	279	285	0%	18%	17%	285
children, youth, families	248	273	287	28%	17%	17%	39
human services	218	178	166	24%	11%	10%	(52)
econ, workforce dev	32	101	95	4%	6%	6%	63
mayor	54	97	92	6%	6%	6%	38
city administrator	6	48	34	1%	3%	2%	28
adult probation	47	34	18	5%	2%	1%	(29)
sheriff	5	15	13	1%	1%	1%	8
general city resp	8	13	12	1%	1%	1%	4
public health	10	12	12	1%	1%	1%	2
arts commission	9	12	11	1%	1%	1%	2
status of women	0	11	12	0%	1%	1%	12
public works	9	9	8	1%	1%	0%	(1)
building inspection	27	7	5	3%	0%	0%	(22)
puc	3	3	3	0%	0%	0%	(0)
recreation and parks	1	2	2	0%	0%	0%	2
environment	2	2	2	0%	0%	0%	0
human rights	1	1	2	0%	0%	0%	1
district attorney	0	1	1	0%	0%	0%	1
public library	0	1	1	0%	0%	0%	1
ethics	2	0	0	0%	0%	0%	(2)
juvenile probation	0	0	0	0%	0%	0%	(0)
rent arbitration board	0	0	0	0%	0%	0%	(0)
treasurer	0	0	0	0%	0%	0%	(0)
city administrator - technology			0				
TOTAL	897	1,585	1,667	100%	100%	100%	770

https://data.sfgov.org/City-Management-and-Ethics/Budget/xdgd-c79v/about_data
https://abag.ca.gov/tools-resources/data-tools/consumer-price-index
https://media.api.sf.gov/documents/2023_CGJ_Report_Hitting_the_Performance_Bullseye_-_Contracting_for_Better_Outc_h8lGNXC.pdf

13

Official City Forecast

- **Annual deficit of $1.1B by FY2030**
  - Driven by $1.8B growth in spending, offset by $700M revenue growth
  - **City charter requires a balanced 2-year budget (9.101(c))**

- **Mayor's budget team is faced with the conundrum of how much to accomplish now versus over time**

https://media.api.sf.gov/documents/Five_Year_Financial_Plan_FY_25-26_through_FY_29-30_FINAL_0.pdf

City/County Budget General Fund + Req'd MTA

	SOURCES Increase/(D	Change from AAO Budget 2026-27	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30
	Fund Balance & Reserv					
1	Use of Fund Balanc	(229.6)	(152.7)	296.8	72.0	(152.7)
2	Reserves - Use	-	44.8	(26.1)	(26.1)	(26.1)
	Subtotal Fund Balance & Reserves	**(229.6)**	**(107.9)**	**270.8**	**46.0**	**(178.8)**
	Revenues					
3	General Fund Taxes, Revenues and Transfers net of items below	281.7	564.8	504.8	781.1	941.3
4	FEMA Revenue	(1.7)	(87.0)	(87.0)	(87.0)	(87.0)
5	Public Health - One-time Revenues	(4.0)	(49.6)	(49.6)	(49.6)	(49.6)
6	Public Health - Operating Revenues	24.2	120.6	171.7	232.6	259.5
7	Federal Policy Impacts	(84.5)	(84.5)	(221.8)	(226.0)	(204.8)
8	Other General Fund Support	(3.2)	4.6	12.6	15.1	17.4
	Subtotal Revenues	**212.5**	**468.8**	**330.8**	**666.2**	**876.8**
	TOTAL CHANGES TO SOURCES	**(17.1)**	**360.9**	**601.5**	**712.1**	**698.0**
	USES Decrease/(Increase)					
	Baselines & Reserves					
8	Contributions to Baselines	(66.8)	(142.5)	(140.3)	(199.5)	(231.6)
9	Contributions to Reserves	(26.6)	(52.4)	(63.3)	(36.8)	(11.5)
	Subtotal Baselines and Reserves	**(93.4)**	**(195.0)**	**(203.6)**	**(236.4)**	**(243.1)**
	Salaries & Benefits					
10	Previously Negotiated Closed Labor Agreements	0.4	(121.4)	(268.5)	(268.5)	(268.5)
11	Projected Costs of Open Labor Agreements	(6.0)	(27.2)	(141.4)	(232.1)	(355.9)
12	Health & Dental Benefits - Current & Retired Employees	(7.8)	(50.0)	(104.6)	(165.1)	(231.5)
13	Retirement Benefits - Employer Contribution Rates	(18.4)	(15.7)	(19.1)	(32.0)	3.5
14	Other Salaries and Benefits Savings/(Costs)	(4.4)	8.6	5.1	9.1	8.1
	Subtotal Salaries & Benefits	**(36.2)**	**(205.7)**	**(528.5)**	**(688.6)**	**(844.3)**
	Citywide Operating Costs					
15	Capital, Equipment, & Technology	(1.1)	32.1	(0.8)	(30.7)	(61.3)
16	Multiyear Inflation on Nonprofit Grants	-	(24.1)	(49.6)	(75.8)	(102.8)
17	Minimum Compensation Ordinance	(0.4)	(2.7)	(5.8)	(8.7)	(11.3)
19	Debt Service & Real Estate	(10.0)	(45.7)	(97.3)	(84.9)	(88.8)
20	Sewer, Water, and Power Rates	0.2	(5.1)	(11.3)	(17.6)	(23.3)
21	Workers' Compensation Claims	-	1.1	(1.4)	(3.4)	(5.3)
22	Citywide Technology Operating Costs	1.0	(4.1)	(8.2)	(12.1)	(16.1)
23	Other Citywide Costs	(0.5)	(1.7)	(4.1)	(6.8)	(9.8)
	Subtotal Citywide Operating Costs	**(10.8)**	**(50.2)**	**(178.6)**	**(239.9)**	**(318.9)**
	Departmental Costs					
24	City Administrator's Office - Convention Facilities Subsidy	1.8	(3.8)	(5.9)	(9.8)	(10.3)
25	Elections - Number of Scheduled Elections	0.0	(0.4)	(1.6)	(4.2)	(2.0)
26	Ethics Commission - Public Financing of Elections	(0.7)	(3.0)	(2.7)	(5.5)	(1.3)
27	Affordable & Permanent Supportive Housing Project Costs	(1.3)	(8.1)	(16.0)	(21.2)	(31.0)
28	Homelessness - Expiring Grants for Shelters	-	-	(17.8)	(54.1)	(55.7)
29	Human Services Agency - IHSS and Other Benefit Costs	1.6	(18.1)	(40.8)	(70.5)	(108.7)
30	Public Health - Operating Costs	(7.1)	(50.8)	(88.9)	(130.1)	(174.9)
31	Downtown Recovery and Activation	-	2.7	2.7	2.7	2.7
32	Major Departmental Savings from FY 2025-26/FY 2026-27	-	18.1	18.1	18.1	18.1
33	All Other Departmental Savings / (Costs)	(5.2)	(15.2)	(12.1)	(14.4)	(17.2)
	Subtotal Departmental Costs	**(11.0)**	**(78.5)**	**(165.1)**	**(289.0)**	**(380.3)**
	TOTAL CHANGES TO USES	**(151.4)**	**(529.4)**	**(1,075.8)**	**(1,453.9)**	**(1,786.6)**
	Annual Projected Surplus/(Shortfall)	**(168.5)**	**(168.5)**	**(474.3)**	**(741.7)**	**(1,088.6)**
	Two-Year Surplus/(Shortfall)		**(642.8)**			

From: Yesenia Lacayo
To: Board of Supervisors (BOS)
Subject: Request to Baseline the Additional $3.8M for SFILEN and SFRRN
Date: Tuesday, June 2, 2026 2:09:46 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Supervisors,

I hope you are doing well. My name is Yesenia Lacayo, and I am writing with appreciation for your continued support of San Francisco's immigrant communities, community-based organizations, and sanctuary values.

I am reaching out to respectfully ask the Board of Supervisors to support baselining the additional $3.8 million for SFILEN and the San Francisco Rapid Response Network in the FY 2026–27 budget.

Through my work with SFILEN and SFRRN, I have seen how deeply immigrant families rely on this network. This funding supports critical services such as legal consultations, deportation defense, Know Your Rights education, rapid response, dispatch coordination, multilingual outreach, and trusted community-based support.

I also want to highlight that we are meeting the deliverables tied to the supplemental funding. These dollars are not sitting unused — they are directly supporting services, staffing, coordination, and response capacity across the city. The issue is not whether the work is happening or whether the networks are accountable. The issue is stability.

Without baselining this additional funding, the infrastructure San Francisco already relies on remains temporary and vulnerable year to year. At a time when immigrant families are experiencing fear, uncertainty, and increased federal threats, we need to be able to sustain the work, retain staff, and continue showing up for our communities.

I am grateful for the Board's leadership and for the ways many of you have continued to stand with immigrant communities. I respectfully ask that you champion a budget add-back or amendment to baseline the full additional $3.8 million for SFILEN and SFRRN in the final budget.

Thank you for your time, your leadership, and your continued commitment to San Francisco's immigrant families.

With appreciation,
Yesenia Lacayo

From:	Julien DeFrance
To:	Budget, MYR (MYR); Mayor, MYR (MYR); Jalipa, Brent (BOS); Board of Supervisors (BOS); Board of Supervisors (BOS); ChanStaff (BOS); Chan, Connie (BOS); Chen, Chyanne (BOS); ChenStaff; Dorsey, Matt (BOS); DorseyStaff (BOS); Wong, Alan (BOS); WongStaff (BOS); Fielder, Jackie (BOS); FielderStaff; MahmoodStaff; Mahmood, Bilal (BOS); Mandelman, Rafael (BOS); MandelmanStaff (BOS); Melgar, Myrna (BOS); MelgarStaff (BOS); Sauter, Danny (BOS); SauterStaff; Sherrill, Stephen (BOS); SherrillStaff; Walton, Shamann (BOS); Waltonstaff (BOS); Lurie, Daniel (MYR)
Cc:	contact@growsf.org; blueprint@sfblueprint.org; Griffin Lee
Subject:	URGENT - SF FY2026-2027 BUDGET $17B Record Raises Questions & Demands Answers...
Date:	Wednesday, June 3, 2026 2:08:45 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Mayor Lurie,
Dear Members of the Board of Supervisors,

I am writing to express serious concern regarding the recently published FY2026-2027 budget.
At $17 billion, this ridiculously insane and bloated spending plan breaks all records. And frankly, it is a complete disgrace!

Where are the campaign promises of good government, accountable leadership, and fiscal responsibility?
Where is the rigor?

We were promised cuts, staffing and commission reductions. Where are these cuts?

- Why are we still spending so much on all of these corrupt "non-profits", their grossly overly paid "executive" clowns, and so many other redundant or frivolous programs?
- Why are we still spending so much on the whole homeless industrial complex, who we all know is just a complete waste of our taxpayer dollars, given its questionable outcomes.

Have you all lost your minds?

San Franciscans were told this administration would be different.

Instead, we are presented with a budget that raises uncomfortable questions:

- Why does City Hall and why do the Democrats in charge have such a spending problem?
- Was the skepticism right all along, that we simply cannot count on elected Democrats to cut down fraud, waste, and abuse?

Do we need to start voting for Steve Hilton and his other Republican friends to finally see the change we so desperately need? Same at the local level?
Or will you finally deliver on your promises?

I would appreciate a direct response on the following:

- What specific measures are in place to eliminate fraud, waste, and abuse within this budget?
- How does a record-breaking $17B budget reflect fiscal responsibility and accountability?

- Which campaign commitments on government efficiency are reflected in this spending plan, and where?

San Francisco residents deserve straight answers, not spin. I look forward to your response.

Please advise,

JD.

From: Douglas Andrade
To: Crayton, Monique (BOS)
Subject: Public Comment for the FY2026-27 and FY2027-28 Budget
Date: Wednesday, June 10, 2026 9:23:04 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Good Morning Supervisors,

Before I begin, I want to honor past and present Black transgender women and Black trans leaders whose courage made it possible for girls like me to write in public and demand better from systems that were never built for us.

My name is Phanny Lun. I am a San Francisco resident and a transgender woman.

I support budget cuts, conditions, audits, and performance requirements for any department or funded organization that cannot prove equity outcomes.

That includes DHR. That includes Civil Service. That includes the Controller's Office. That includes every core City function that claims fairness, transparency, accountability, and inclusion while transgender people are still pushed out of jobs, stability, and dignity.

San Francisco cannot keep saying it is inclusive while the machinery of government remains opaque, insider-driven, and protected for people already inside the system.

DHR should not receive funding for equity language if it cannot prove equitable hiring outcomes.

Civil Service should not receive funding to protect merit if merit is invisible in the record.

The Controller's Office should not only audit dollars. It should audit outcomes. That means departments, contractors, nonprofits, and yes — transgender organizations too.

Hold everyone accountable.

If public money is being spent in the name of transgender people, then the City should know who was served, who was hired, who was housed, who was protected, what outcomes were produced, and where the money went.

Do not tell me the City is equitable.

Prove it.

Show who applies. Show who gets interviewed. Show who gets hired. Show who gets promoted. Show whether qualified transgender applicants are being discouraged, bypassed, humiliated, or erased from the outcome.

From where I stand, the City's core functions do not look inclusive. They look like a protected ladder for people already inside the building.

That is not equity.

That is extraction.

To every ally inside these departments: this is where your allyship gets tested. Not at Pride. Not in a training. Not in a staff email.

Use your access to open doors, challenge discrimination, correct false statements, secure resources, and produce outcomes.

Otherwise, do not call it allyship.

Call it career advancement.

If departments claim inclusive hiring, prove it.

If they claim civil service merit, prove it.

If they claim fiscal accountability, prove it.

And if they cannot prove it, condition the funding, cut the performance, audit the outcomes, and redirect those dollars to organizations that can show the work.

Thank you.

Phanny Lun

Sent from my iPhone

From: Douglas Andrade
To: Crayton, Monique (BOS)
Subject: Public Comment for the FY2026-27 and FY2027-28 Budget. HRC DPH MOHCD OEWD et al
Date: Wednesday, June 10, 2026 9:28:03 AM

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2nd Email for Group 2

Good Morning Supervisors,

Before I begin, I want to honor past and present Black transgender women and Black trans leaders whose courage made it possible for girls like me to be visible, speak publicly, and demand accountability from institutions that too often use our communities without protecting us.

My name is Phanny Lun. I am a San Francisco resident and a transgender woman.

Today, DPH, MOHCD, OEWD, HRC, and the Mayor's budget should not be allowed to come before this Committee with beautiful language and no measurable proof.

Do not tell us you serve transgender people.

Prove it.

DPH should prove transgender inclusion in health access, mental health support, harm reduction, patient dignity, community safety, and accountability when transgender people are bullied, dismissed, retaliated against, or harmed by systems that are supposed to protect them.

MOHCD should prove how many transgender people were actually housed, protected from displacement, and connected to stable housing.

OEWD should prove how many transgender people actually received jobs, wages, retention, employer accountability, and career access.

HRC should prove what happens after the press release, the hearing, the panel, the listening session, and the photo opportunity.

Show the complaints. Show the outcomes. Show the remedies. Show the enforcement. Show the funding that actually reached transgender communities.

Not feelings. Not intentions. Not community engagement.

Outcomes.

And that accountability should apply to everyone receiving public money — departments, contractors, nonprofits, and transgender organizations too.

Audit everyone.

If funding is awarded in the name of transgender people, then show who was served, what changed, what outcomes were produced, and whether the people most harmed actually benefited.

San Francisco should not use transgender people in budget language, equity plans, workforce reports, trainings, and public speeches while transgender people remain unemployed, unhoused, underfunded, bullied, discredited, and excluded from the systems claiming to serve us.

That is not equity.

That is extraction.

When people inside these systems cause harm to transgender people, the City should not hide behind process. The City should show accountability.

Who was protected?

Who was corrected?

Who was disciplined?

Who was believed?

Who was harmed?

And what changed?

To every ally inside these departments: stop using transgender pain as professional currency.

If you are really an ally, secure funding, open doors, challenge discrimination, correct false statements, stop bullying, and produce outcomes.

Otherwise, do not call it allyship.

Call it career advancement.

This budget should not reward performance. It should reward proof.

If departments or funded organizations cannot prove accountability for transgender outcomes, cut the performance and fund the work.

Thank you.

Phanny Lun

From: john grimes
To: Jalipa, Brent (BOS)
Subject: PUBLIC COMMENTS for June 11 budget hearings
Date: Wednesday, June 10, 2026 12:42:41 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Hi Brent,

How can I submit written comments for tomorrow's budget hearing for the Rec & Parks Department? And what's the deadline?

Thank you,

John

John Grimes
johngrimes101@gmail.com
415.297.5042

From: Phanny Lun
To: Jalipa, Brent (BOS)
Subject: Group 2 Public Comment for the FY2026-27 and FY2027-28 Budget. HRC DPH MOHCD OEWD et al
Date: Wednesday, June 10, 2026 12:19:49 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

2nd Email for Group 2

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Call it career advancement.

This budget should not reward performance. It should reward proof.

If departments or funded organizations cannot prove accountability for transgender outcomes, cut the performance and fund the work.

Thank you.

Phanny Lun

From: Phanny Lun
To: Jalipa, Brent (BOS)
Subject: Group 1 Public Comment for the FY2026-27 and FY2027-28 Budget
Date: Wednesday, June 10, 2026 12:18:18 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Good Morning Supervisors,

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My name is Phanny Lun. I am a San Francisco resident and a transgender woman.

I support budget cuts, conditions, audits, and performance requirements for any department or funded organization that cannot prove equity outcomes.

That includes DHR. That includes Civil Service. That includes the Controller's Office. That includes every core City function that claims fairness, transparency, accountability, and inclusion while transgender people are still pushed out of jobs, stability, and dignity.

San Francisco cannot keep saying it is inclusive while the machinery of government remains opaque, insider-driven, and protected for people already inside the system.

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If they claim civil service merit, prove it.

If they claim fiscal accountability, prove it.

And if they cannot prove it, condition the funding, cut the performance, audit the outcomes, and redirect those dollars to organizations that can show the work.

Thank you.

Phanny Lun

From:	artsactionsf
To:	Jalipa, Brent (BOS)
Subject:	Open Letter to Save the Arts Commission
Date:	Wednesday, June 10, 2026 1:38:55 AM
Attachments:	No SFAC Cuts petition June 9 2026.pdf Letters of Support for Maysoun Wazwaz.pdf

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Clerk Jalipa,

I hope this email finds you well. I wanted to let you know that we sent this email and attached documents to all of the BOS ahead of the Budget and Appropriations meeting on June 11. I wanted to share with you as well.

>>>

As concerned staff members from the San Francisco Arts Commission (SFAC), we write to you today to oppose in the strongest terms the cutting of core public services through the elimination of Maysoun Wazwaz's public-facing Manager of Education and Public Programs position from SFAC Galleries Program, and the layoff of Jennifer Atwood from her data-focused role as Program Officer for SFAC's Community Investments grants program.

The loss of these two key staff members in their highly specialized roles will slash key working capacities of an agency that represents just 1.7% of the city's budget and has functioned well above its operating capacity with a skeleton crew, due to significant years-long understaffing. The culling of the renowned specialists who maintain these unique roles is cruel and unnecessary, given the already near 30% cut that SFAC has been subjected to over the past two years. The cuts also suggest the Mayor's Office has little sense of the true value that the City's agency for the arts provides to the community.

We write to you today to urgently request the immediate restoration of two key staff members in the following positions: Maysoun Wazwaz as Manager of Education and Public Programs in SFAC Galleries and Jennifer Atwood as Program Officer in Community Investments. The loss of these two staff members in their original positions is immensely damaging to the already struggling arts community of San Francisco and directly threatens the future of an arts institution–nearly 100 years old–that operates under the City's purview in the heart of Civic Center.

Attached please find an open letter, which has been signed by 315 members of the public to date, as well as letters of support for the affected staff members.

Thank you for your time and consideration,
Concerned Staff Members of the San Francisco Arts Commission

June 9, 2026

To the Office of the Mayor,

We the undersigned members, supporters, and friends of the San Francisco arts community write to you today to protest cuts at the San Francisco Arts Commission, namely the layoff of Jennifer Atwood, Program Officer for Community Investments, and the elimination of the Manager of Education and Public Programs position for the SFAC Galleries Program, currently occupied by Maysoun Wazwaz. The disruption of both of these programs profoundly affects the work and livelihood of artists in San Francisco and suggests a diminishment of outward-facing programs that interact directly with artists and community members.

Jennifer's position oversees the **Individual Artist** grants for Community Investments, as well as the management of the **Art Vendor** program. Together these programs support an average of 300 artists a year, providing a lifeline and financial support for artists to remain in San Francisco. The uncertainty of who will manage these programs comes at a time when individual artists will begin the contracting process to receive grant funds. Citywide contract compliance and procedures are prohibitively cumbersome, particularly so for individual artists with limited internet/computer access or who have never received a grant before (40% of individual artist grantees). The new quarterly reporting requirements will be quadrupling the workload for both staff and grantees to this already cumbersome process. The care that Jennifer takes in guiding artists through the process cannot be understated and it is a crucial element in her work.

Maysoun's role as Manager of Education and Public Programs provides a significant impact across both her capacity in the City and the wider San Francisco arts community. With almost ten years of city service under her belt, Maysoun is responsible for upwards of **30 unique public programs** per year across three exhibition spaces, a level of productivity that compares to the work done by **entire multi-person departments at peer institutions**. Through SFAC Galleries' free programs, Maysoun works with **hundreds** of artists and participants annually and the Galleries welcomes thousands of visitors through its doors. Maysoun also stewards the lauded **Artist in Residence Program**, which pairs artists with city departments, offering rare public access to the city's internal infrastructure, and fostering the cross-department collaboration Mayor Lurie has prized through initiatives including The Women's Agenda. In partnership with the Office of Civic Engagement and Immigrant Affairs (OCEIA), Maysoun also manages a new program that brings **artist-led workshops** to newcomer and immigrant communities in San Francisco. Through this new program alone, she has worked with 11 artists across two organizations and provided 6 multi-week classes in backstrap weaving, printmaking, ceramics, mural making, and traditional plant medicine to around 50 participants.

The layoff of Jennifer and the elimination of Maysoun's position has caused immediate turmoil within the agency, leaving staff and community members reeling as to what these changes mean and how they will impact the work of artists in San Francisco. The layoff of Jennifer removes key expertise in an incredibly specific capacity of the arts commission, losing key

institutional knowledge and capacity for data driven decision-making. Jennifer is the staff member who does all of the current data management for the Community Investments team, including initializing and leading the agency's use of **Power BI** and **GIS systems** to analyze and design data visuals that best tell the story of the Arts Commission. She is currently building a **grants and application database, by hand.** Losing Jennfier means losing this knowledge.

The public expects consistent visuals, data, and messaging across communications and without Jennifer maintaining the system that she has built, the Arts Commission will not be able to supply this much needed information, at a time where the community is asking for increased data and reporting out. Jennifer's data skills would be particularly useful during the **upcoming merger** with the Arts Commission, Grants for the Arts and SF Film. She could be instrumental in reviewing data streamlining and analysis across agencies, and support data driven decision-making during the merger. **Instead, we will lose this capacity when we lose her.**

The elimination of the Manager of Education and Public Programs position immediately reduces the Galleries' staff from **four** full time staff members to just **two**, as the vacant **Director of Galleries and Public Programs position** was already slated for elimination this year, as recorded in SFAC's FY27 Budget Submission. This greatly reduces the capacity and level of service the Gallery program can provide, and places an immense burden on remaining staff members to support artists, curators, and audiences at the level of service the Arts Commission has long maintained. In addition to a reduction in public programs, the Artist in Residence program and the new program bringing art to immigrant communities **will need to be cut** due to loss of capacity. With Maysoun gone, the Galleries Program **loses** one of the most dynamic public programming professionals in the entire Bay Area, and entire swaths of its initiatives will shutter, **impacting the daily lives of San Franciscans directly**.

For a core program that represents less than **2.5%** of the Arts Commission's annual budget, this is an outsize impact, directly contradicting the Mayor's Office's prior stated desire to keep the Galleries Program functional and the Arts Commission's stated objective to "sustain this program and inten[tion] to maintain the same service level."

If this impact is intentional, it is a pernicious attempt to actively destroy yet another art space in the Bay Area. If it is accidental, it suggests a serious lack of foresight and disregards the vital city function of a 56-year old program cultivated by the City. Regardless, with the death of multiple essential art spaces and institutions in the Bay, the impact of these cuts further amplifies the sense that the Mayor's Office has taken no positive action to stabilize the rapid erosion of San Francisco's extant arts community and is instead intent on downplaying the impacts of its destruction. Mayor Lurie writes that,

> "San Francisco's artists and cultural institutions are central to our city's identity and our future, and they're a powerful driver of our economic recovery." (Jan 28 2026)

Cultural institutions under the City's own purview appear to be the exception, with the ruthless elimination of SFAC grantmaking expertise and the stripping of vital functions away from the

SFAC Galleries Program. This phenomenon brings to mind a troubling trend--the Mayor's Office's ongoing privileging of private arts initiatives and outside organizations instead of amplifying city-run arts infrastructure lauded around the country for its **standard-bearing quality**.

SFAC represents a total of **0.13%** of the city budget, and has **suffered a 17% cut** in funding between FY25 and FY26, after a **30% cut the previous year** between FY24 and FY25. In light of several generous contract allotments to other city departments including SFPD and SF Fire, this disproportionate reduction implies that the arts are useful for PR and corporate interest rather than something worth genuinely sustaining in San Francisco.

There is still time to reverse these decisions!

We call upon **Ned Segal**, Chief of Housing and Economic Development, to rescind the layoff and position elimination, and to do the right thing by restoring invaluable personnel to a department that will struggle greatly without their contributions. Jennifer and Maysoun represent the best of what a civil servant can be and it would be a travesty for both SFAC and the wider San Francisco arts community to lose them in the midst of their important work.

Signed,

Theodore Lau, Independent Curator
Shirin Makaremi, Curator
Minoosh Zomorodinia, Artist
Lian Ladia, Curatorial and Organizational Director, 500 Capp Street Foundation
Binta Ayofemi, Artist, Visiting Artist/Exhibitor
Sigourney Schultz
Brooke Bethune
Beth Waldman, curator, artist, art press
Andrew Clover, Sr. Account Manager of Merchandising, Artist
Harry Williams, Artist
Tanya Zimbardo, Independent Curator
Sanaz Safanasab, Artist
Jennifer Chu
Usha Iyer, Associate Professor, Stanford University
Autumn Wallace
sasha kelley, programs lead, blacspace cooperative
Carrie Hott, Artist
sahar khoury, artist, university lecturer, UC Berkeley, UC Riverside, formerly CCA and SFSU
Alex Arzt, Artist and arts administrator
Megan Wilson, Artist and Organizer, Artist and Co-Director of Clarion Alley Mural Project 2001 - 2005, 2010 -2025

Jackie Im, Owner, Et al.
Alexa Burrell, Artist, Stanford
Kate Rhoades, Artist, Et al. Gallery
Aleesa Pitchamarn Alexander, Associate Curator of Modern and Contemporary Art, Co-Director of the Asian American Art Initiative, Cantor Arts Center
Kimberley Arteche, Artist, Executive Director, Brava! For Women in the Arts
Zoe Latzer, curator
Helia Pouyanfar, Artist and Art Educator
Jill Manton, Curator of Public Art/Arts Administrator
Joshua Reason, Professor, San Francisco State University
Cathy Lu, Artist , UC Berkeley
Xandra Ibarra, Artist, Professor of Art in the Department of Art Practice, UC Berkeley
yétúndé ọlágbajú, Artist, Organizer, Earthworker
Anne Trickey, Independent Artist
Paris Cotz
Lindsey White, Artist
Aaron Wojack, Photographer
T
Olomidara Yaya, Interdisciplinary Artist, Writer, & Healer
Sarah Fullerton, Director of Communications, UC Berkeley
Jorge Eduardo Sibaja, Curatorial Assistant, Cantor Arts Center
Michaela Guerrera, Artist & Designer, Human Society
Al-An deSouza, Professor, UC Berkeley
Maria Jenson, Executive Director, SOMArts
Marius Sasha Sosnowski
Luna Izpisua Rodriguez, Artist, SFAC employee 2019-2020
Sam Guns, Computational Biologist
Jen Atwood, Program Officer, San Francisco Arts Commission (SFAC)
Ana Saygi, Slash
Mudd
Sun Park, Artist
Mansur Nurullah, Artist and School Counselor
Molly Barrons, Senior Compliance Officer, Arts Commission
Margot Norton, Curator
Sherry Goodman, Director of Education, UC Berkeley Art Museum and Pacific Film Archive
David Reid, Author, Editor (Dispatches magazine)
Heidi Rabben, Independent Curator
Chani Bockwinkel, Artist, Real Time and Space Gallery
Jonell T. Molina, San Francisco Resident
Mark Campbell, Executive Director, Grants recipient, Exhibition partner
Yvette Brown, Artist, Art Teacher, Art With Elders
James Swasey, Designer
Elizabeth Fischer, Teaching artist
Stephanie Sherman, Artist, Professor

Noor Brody
Maxe Crandall, Director, Small Press Traffic
Francesca Cozzone
Vanesa Gingold, Artist
Elena Gross, Director of Exhibitions & Public Programs, GLBT Historical Society
Molly Levy, Artist
Candace Cui
Courtney Fink, arts worker
Aaron Harbour, Curator & web content manager
Maggie Haas, Artist
Cheryl Meeker, Independent artist, City Studio and IDO
Lindsay Tully
Lisa Liu
Amanda Guest, Executive Director, BFF.fm
Sam Robertson, Small business owner, SF resident and enjoyer of art
Maxine Schoefer-Wulf
Ami Molinelli, Musician, educator, executive director of Music is First
Caryl Kientz, Managing Director, ShadowLight Productions, part of the arts ecosystem in SF
Vivian Sming
Susie Haas
Matthew McKinley, Lead Preparator, SFAC
Erica Gangsei, Artist
Nicole Shaffer, Ceramics instructor, Creativity Explored
Elisabeth Nicula, San Francisco Review of Whatever
regina tsasis
Nichol Markowitz, Founder & master printer of Moonlight Press
Matt Sussman
Steve Rhodes
Tara Peterson, Arts Professional
Kathy Zarur, Professor, Skyline College
Grace Weiss
Marthe Benoit, Cultural worker in the Bay Area // working in and with the same (similar) community/environment
Lucy Zimmerman
Jackie von Treskow, Staff, SFAC
Catherine Wang McMahon, Artist
Monica Magtoto, Artist
Julia Birka-White
Emma Logan, Professor and Artist
Tania Houtzager, Artist
Conrad Guevara
Emma Logan, Composer/Musician, Recipient of past SFAC artist grant
Jenifer K Wofford , Artist, Arts Educator
Cindy Hwang, Art Against Displacement

Julia Kranzler, marketing manager, Letterform Archive
Craig Caldewood, Artist, SFAC grant recipient and Public art Project artist through SFAC
Gaelan McKeown, Director, SF Art Book Fair
Kala Grogg, Theatre Artist
Wayne Weiss
Brian Bartz, Professor, University of San Francsico
Andrea Yeager, Children's Librarian, San Francisco Public Library, progressive
Valerie Liu, artist, Artist
Mel Prest, Artist
Perry Doane, Artist, Community member
Em Hoover, Illustrator
Talia Heiman, Associate Curator, San José Museum of Art
Jax Blaska, Community Investments Staff, Arts Commission, and theatre artist
Win Mixter, Artist
Colin Dickson, Fabricator/Craftsperson, Work with SFAC
Michelle Hill, Graphic and textile designer
Maysoun Wazwaz, Curator, Podcaster
Victor Saucedo, Artist / Arts Worker
Carolina Aranibar-Fernandez, artist/consultant, former Director of Galleries and Public Programs
Destiny Muhammad, Artist
Gazelle Samizay, Artist
Sarah Monroy, Fiber Artist
Stella Lochman, Arts Advocate
Rhiannon Evans MacFadyen, Curator, Educator, Executive Director of Black & White Projects
Jamie Richardson, Senior Communications Specialist, City worker
Ashot Melkumov, Studio Art Director
Nathaniel Platt, Resident of San Francisco
tanea lunsford lynx, Artist, Educator
Natalie Jenkins, Project Manager
Darren Platt, Scientist
Lea McGeever
Rachelle Axel
Trisha Lagaso Goldberg, Curator, The Community
Juanita MORE!, Drag Queen
ebti, artist
Carolina Salinas, Project Manager
Melissa Chan, Operations Manager
Casey Gorish, Engineer
Kate Goka
Dan Rosne, Retired, AWE
Deena Qabazard, Artist & Educator
Kelsey Chen, PhD Candidate, Stanford, Stanford
Fiorella Lema
Taraneh Hemami, Artist, Associate Professor at California College of the Arts

JimBo Trout, musician
PJ Policarpio, Curator
Astria Suparak, Artist, Curator
Mark Harris, Artist & Educator
Gabriele Christian, Co-Artistic Director and Co-Executive Director, GRAVITY
Celeste Chan, Artist, SFAC Artist in Residence at SF Public Library, 2023-2024
Katy Kondo, artist
Camilla Rockefeller
Ryan Paul Darley, Artist & Bookseller
Jillian Crochet , Artist
Lillian Shanahan
Jackie Liu, Visual artist
Sylvie McClelland, Sommelier and Artist
Talia Heiman, Associate Curator, San José Museum of Art
Alieh Rezaei
Mik Gaspay, Artist
Daisy Nam, Director and Curator, Wattis Institute
Ava Koohbor, Alumni of SFAC awardee
Nasim Moghadam, Visual Artist and Educator, Exhibiting Artist
Gaby Wolodarski, Artist
Simone Bailey, Artist
ZH Leonard, Artist, CounterPulse Workers United, IWW, IU 630
Crystal Liu
Richard Courson
Debra Inman, Landscape architect, gemologist and jeweler
Santos Albarran
Jeremy Wheat, Music Teacher, I follow the Mayors systematic destruction or what's left of Arts and Compassion programs in the City
Jacqueline Huang
Laura Hanson
Madeleine Beckham
Kristina Melendez, Music School Admin
Ben Vilmain, Artist, Arts Worker
Joey Diab, Head of Engineering
Jonell T. Molina, San Francisco Resident, San Francisco Resident
Abby Banks
Inga Dranishcheva
Sven Forner, Bartender, Nopa
Conni McKenzie, Multidisciplinary Artist & Producer, Artist supported by both Jennifer & Maysoun
Darcie O'Brien, Program Director, Art With Elders
Kelly Ryan, Keep San Francisco art alive! Support artists and continue to fund programs that
Jeremiah Barber, Artist and Educator, UC Davis
Kenneth Lo, Operations Manager, SF Resident

Amanda Eicher, Executive Director, Ability Now Bay Area (current), NIAD Art Center (former)
Briona Darling, Artist and Curator
Renée Camila, Traditional Healing Practitioner, La Yerba Buena Herbs, Planting Medicine/The Herbal Highway, Now and Then Herb School, SOAR Siskiyou
Claudia A Escobar, Filmmaker
Christian Gainsley, Bar Owner, San Francisco
Elisabeth Kohnke, Artist and Arcade Owner, SF resident
Michael Arcega, Artist and Professor of Art, San Francisco State University
Ben Leon, Preparator
Helen Shewolfe Tseng, artist and designer, SFAC grantee (2023-24)
Sraddha M.
Rachel Lastimosa, Artist, Psycho therapist
Preethi Ramaprasad, Dancer, Curator, Scholar
Ach Kabal, CounterPulse Workers United IWW IU 630
Alexes Castro, Mail Carrier, USPS
Elena Yu, Gallery and Public Programs Manager, UC Berkeley
Kwame Korkor, The People Fund
Matthew Villar Miranda, Independent Curator, Stanford University
Beatrice, Artist
Leah Rosenberg, Artist
Julianna Heller
Elizabeth Loomis
Jessica Tully, Artist
Michael Hall, Professor/Artist
Dana Hemenway, Artist
Trina Michelle Robinson, Artist
Jess Shaefer, Executive Director, Bolinas Museum
London Pinkney, Writer and Editor
Julia Goodman, Artist / Educator,
Adrienne Reed, Musician
William Berg, SF based Freelance musician
Tessa Moore, Early Childhood Music Educator, Music is First!
Eric Whittington, Co-Founder, Independent Musicians Alliance
Alex Spoto, Program Director, Tenderloin Museum
Craig Corpora, Art Worker
Anne Sajdera, pianist/composer, Intermusic SF affiliate
Alicia Escott, Artist, Adjunct Faculty at CCA and current SFAC Artist In Residence at San Francisco Environment
A. I. Atwood, Retired
Hakeem Jefferson, Assistant Professor of Political Science, Stanford University
David R. Peterson
Jacqueline Peterson, Retired teacher of the deaf, Mission District resident
stephen molinelli, consultant
David Burnett, Parks Manager, City of SF Recreation and Parks Dept

Fred Randolph, Music Educator,
Alex Farrell, Electrician
Sunnie Liu, artist
Christopher robin duncan, Artist
Yulia Pinkusevich, Artist / educator
David Bayus, Artist, Educator, SF
Lukaza Branfman-Verissimo, Artist
Ethan Rafal, Artist
Kija Lucas, Artist, Former SFAC grantee, panelist, and exhibiting artist and community member
Marcel Pardo Ariza, Artist
Cheryl Meeker, Artist, City Studio and IDO
Heather Holt, Former SFACG Board Member and Chair (08-10)
Jessalyn Aaland, Artist (SFAC Art on Market Street Artist)
Sophia Diaz-Muca
Amy Rathbone, Artist, Community member, tax payer, sm business owner
Torreya Cummings, Artist, Operations Manager, California College of the Arts (for now)
kristi chan, artist
Marc Mayer
Zoë Taleporos, Senior Manager Public Art, LA Metro, Former SFAC Staff
Jeffrey Sincich
tamara suarez porras, Associate Professor of Photography, College of San Mateo
Jeanne Gerrity
Eli Thorne
Anna-isabelle bruey -sedano, MFA graduate student at SFSU
Mary Anne Kluth, Paralegal, California Northern District CJA unit , CCA(c)
Justin Carder, Artist, Bathers Library
Luca Antonucci
Sholeh Asgary, Artist
John Mee
Nora Nguyen
Mad Gavrich, Professor, Artist, Educator, California College of the Arts
Anna Avery, Therapist
Martin Olivares, Student
Alice Wu, Artist, former SFACG staff (Program Coordinator, Interim Education and Public Programs Manager)
Dorian Katz, Artist and art worker, Center for sex & culture, black and white projects
Eddy Falconer, Videomaker
Kathy Aoki, Artist
Robin D
Shay Lari-Hosain, Visual Artist/Graphic Designer, Supporter of current SFAC Galleries exhibition
Ronald Saunders, Artist
James Fei, Professor, Mills College at Northeastern University
Fredi Lopez, Former Intern and Programs Associate
Glen Helfand, Professor, California College of the Arts

Amelia Martinez
Johanna Poethig, Artist, Professor Emeritus, CSU, Monterey Bay
Christy Chan, Filmmaker and Artist
Kimberley Ip, Choreographer and Dancer in Bay Area, Prior Applicant
Christa Hartsock
Lisa Cralle, Professor, Berkeley City College
Summer Mei Ling Lee, Artist and community org board member
Serena Arge, Teacher
Sage Papalotl
Christine Wong Yap, Artist
Patricia Ong, Dancer, educator, choreographer, Sama Sama Cooperative, AGASAN, Kularts
Virginia Sturken, Retired Audiologist, Art Lover
Zach Crowell
Rebecca Herman, Artist
Ingrid Rojas Contreras, Writer - former SFAC grantee
Ocean Escalanti, Facilitator/Union Member at NIAD ART CENTER, Richmond, CA
diana markessinis
Paola de la Calle, Artist
Green, Loving SF resident, Elder
Nkechi Njaka , ARTIST
Lynse Cooper, artist
Patricia Sigman
R. O. Kwon, Writer
Dzigbodi Djugba, Artist and Founder
Dottie Lo Bue, Professor
Jeffrey Skoller, Filmmaker & Professor Emeritus, UC Berkeley, UC Berkeley
Mike Boo, Artist
Shanna Farrell, Oral historian and writer
Frederick Alvarado, Artist
tina bastajian, filmmaker/researcher, Sandberg Institute (Amsterdam)
Tauba Auerbach, Artist, Formerly exhibited with SFAC
nandini sharma, writer and researcher, friend
Nikhita Karra
piper prolago
Scott Hewicker, Artist,
Ryan Oskin, Artist

June 4, 2026

To Mayor Daniel Lurie and the Member of the Budget and Appropriations Committee,

I am writing in support of retaining Maysoun Wazwaz's position as Manager of Education and Public Programs at the San Francisco Arts Commission.

I worked closely with Maysoun during my time as an Artist in Residence through the India Basin Waterfront Park Artist in Residence Program, a partnership between the San Francisco Arts Commission and San Francisco Recreation and Parks. Through that experience, I witnessed firsthand how essential her role is—not only to artists, but to the success of the partnerships and public programs she manages.

From the outside, positions like Maysoun's can sometimes appear administrative. In practice, however, her work is deeply relational and strategic. She serves as a bridge between city departments, community partners, artists, and residents, helping very different groups communicate effectively and work toward shared goals. During my residency, I regularly saw her connect people, clarify expectations, navigate challenges, and ensure that projects moved forward in ways that were beneficial to both artists and the public.

This kind of work is difficult to quantify, but its impact is significant. Artists, city agencies, and community organizations often operate under very different structures, timelines, and expectations. Maysoun's ability to translate between these groups, build trust, and maintain relationships is one of the reasons these programs succeed. Her work increases the effectiveness of the City's investment in public arts programming because it helps ensure that partnerships are productive, accessible, and responsive to community needs.

As an artist, I can confidently say that my residency would not have had the same impact without her support. The projects I created through the residency continue to serve the public today, including two permanent works currently installed at the Ecocenter at Heron’s Head. The success of that work was not simply the result of artistic effort; it was made possible by a network of relationships that Maysoun helped cultivate and sustain.

I am also concerned about the broader implications of eliminating this position. Programs such as the Artist in Residence Program do more than support artists. They connect residents to their city, create opportunities for public engagement, and cultivate collaboration across communities that might not otherwise interact. In a time when many people feel increasingly disconnected from one another and from civic institutions, these programs help strengthen the social fabric of San Francisco.

As someone who has worked professionally in the arts for many years, I have watched San Francisco's cultural landscape face significant challenges. Rising costs, shrinking resources, and the loss of arts spaces have made it increasingly difficult for artists and cultural workers to remain in the city. Programs like the Artist in Residence Program represent some of the most

meaningful public investments the City can make in sustaining its creative ecosystem and ensuring that arts and culture remain accessible to residents.

For these reasons, I respectfully urge the City to reconsider the elimination of Maysoun Wazwaz's position. The value of her work extends far beyond a single staff role. Her position supports artists, strengthens partnerships, expands public access to the arts, and helps ensure that City-supported cultural programs fulfill their mission. Losing this role would diminish the capacity of programs that have a direct and lasting impact on San Francisco's communities.

Thank you for your time and consideration.

Sincerely,

Conni McKenzie

Artist, Educator, and Former Artist in Residence
India Basin Waterfront Park AIR Program

Annie Albagli
San Francisco, CA
www.anniealbagli.com
June 8, 2026

Mayor Daniel Lurie
Members of the Board of Supervisors
Budget and Appropriations Committee
City and County of San Francisco
City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102

Re: Restore funding and staffing to the San Francisco Arts Commission and its Galleries program

Dear Mayor Lurie and Members of the Budget and Appropriations Committee,

My name is Annie Albagli. I am a working artist and a resident of San Francisco, and I am writing to urge you to restore the positions and the General Fund support that have been stripped from the San Francisco Arts Commission (SFAC) in the proposed budget. I write in particular to support the position held by Maysoun Wazwaz at the SFAC Galleries, and to defend the public programs she manages that so many of us in the artist community depend on.

I want to be direct about the moment we are in. San Francisco is in the middle of a cultural crisis. Major institutions have contracted or closed, and the last remaining accredited art school on the West Coast has shut its doors. With each of these losses, a void opens in the cultural ecosystem that helps artists not only make work but actually survive here. The infrastructure that once made this a city artists could build a life in is disappearing piece by piece, and public programs like those at the SFAC Galleries are now among the few remaining pillars holding that ecosystem up.

This is why the proposed cuts are so alarming. The elimination of the Manager of Education and Public Programs position, alongside the vacant Director of Galleries and Public Programs role, leaves the Galleries with just two full-time staff, half of its full strength. A reduction of this scale does not trim fat; it cuts directly into services for artists and the public. It threatens the Artist in Residence program and the new initiative bringing art workshops to newcomer and immigrant communities, free programs that reach exactly the San Franciscans who have the least access to the arts.

The numbers make the imbalance plain. The SFAC Galleries account for less than 2.5 percent of the Arts Commission's budget, roughly $1.25 million, yet they are absorbing some of the deepest staffing cuts, with half of their positions eliminated. The Galleries are the only public-facing program of the Commission and a vital feeder program: artists who are shown or supported there go on to receive grants and public art commissions. Founded in 1970, the Galleries have welcomed thousands of visitors a year. Their impact on the community far exceeds the modest investment the City makes in them. The Arts Commission as a whole represents a fraction of one

percent of the City budget, and yet between recent budget cycles the City has already cut roughly 30 percent of SFAC's funding.

There is a painful contradiction here. Mayor Lurie credits the arts with helping bring downtown San Francisco back to life, yet the agency charged with uplifting the arts is being asked to do more with less while the staff who work directly with and pay artists are laid off. You cannot champion the arts as the engine of recovery and dismantle the agency that powers it. I ask you, sincerely, not to disregard this crisis.

I do not make this case in the abstract. I am an SFAC grant recipient, and that funding is a large part of why I have been able to keep living and working as an artist in San Francisco rather than leaving for somewhere I could afford. The grant did not simply support me; it rippled outward. It allowed me to hire many arts workers and to bring together groups of artists to perform at the opening of my exhibition, building real community among my peers. This is exactly the kind of work the grant program makes possible, and it is exactly what is at risk.

As an artist living and working in this city, I am asking the Board to do two concrete things. First, restore the positions that have been eliminated and laid off, including Maysoun Wazwaz's role and that of her colleague Jen Atwood. Second, and just as urgently, restore the full grant program. It is imperative that grant dollars, including Prop E and Hotel Tax funds, go out to artists and community organizations as intended, rather than being redirected to cover staff salaries. Funding personnel out of those community dollars takes money directly from the artists the program exists to serve and unravels the very ecosystem the City says it wants to rebuild.

Arts and culture have been a defining part of San Francisco for generations. We cannot watch that legacy disintegrate one budget line at a time. I respectfully urge you to reverse these cuts and restore the funding that keeps our artists, and our city's cultural life, alive.

Thank you for your time and for your service to our city.

Sincerely,

Annie Albagli
Artist, San Francisco

Trisha Lagaso Goldberg | zaharalux@gmail.com

Dear Mayor Lurie and Members of the Board of Supervisors,

I write with urgency, and with love for an institution that has shaped this city's cultural life for more than half a century.

The San Francisco Arts Commission Gallery, founded in 1970 and one of the longest-running public galleries in the country, is more than an exhibition space. It is a living public institution, free and open to all, where the questions that matter most to San Franciscans have found form through art: Indigenous histories and nationhood. Climate and survival. Mental health and care. The experience of immigrants holding two worlds at once. For thirty years, I have watched the gallery transform through the vision of each curator, always a surprise, always in profound service to community. There is nowhere else quite like it in San Francisco.

I know this as both a community member and a collaborator. In 2022, I co-organized *Carlos Villa: Roots and Reinvention* at the SFAC Gallery–a full-circle moment in my life as a curator who came of age in this city, studied at SFAI and SFSU, and was shaped by legends like Carlos Villa, Ruth Asawa, Bernice Bing, and Mark Dean Johnson. To bring Carlos's work to the city's primary public exhibition space, to honor what he gave to so many of us, was one of the greatest privileges of my career. It was made possible, in no small part, by Maysoun Wazwaz.

Maysoun has given nearly a decade to this program. Her institutional knowledge, her relationships with artists, her ability to hold and expand the gallery's mission–these are not interchangeable skills. They are the product of sustained, irreplaceable work. Though her layoff notice was technically rescinded, she has been reassigned out of the galleries program entirely. This is a loss by another name. Combined with the elimination of Jen Atwood's position and the already-vacant Director of Galleries role, the gallery will operate on July 1st with just two full-time staff and one part-time staff — down from four full-time and one part-time when fully staffed. A program that in a single year hosted 44 public programs, collaborated with 79 artists, and welcomed over 6,000 visitors cannot sustain its mission at half capacity.

The fiscal argument for protecting this program is, frankly, straightforward. The Galleries represent less than 2.5% of the Arts Commission's total budget, roughly $1.25 million, while delivering outsized impact for artists, communities, and the public life of this city. The Arts Commission itself accounts for just 0.16% of the city's overall budget, and has already absorbed a 30% cut between the last two fiscal years. There is very little left to cut without cutting the mission itself. These reductions do not represent responsible triage. They represent the dismantling of something that took 56 years to build.

You have said that arts and culture are central to San Francisco's recovery. I believe you mean it, but the Galleries program is the only program of the Arts Commission fully funded by the General Fund and the only one not explicitly protected by legislation or the city charter. That makes it uniquely vulnerable, and it makes your protection of it uniquely meaningful. Without deliberate intervention, it will be the first thing lost and the hardest to rebuild.

Please act now. Restore Maysoun Wazwaz to her role in the galleries program. Rescind Jen Atwood's layoff. Commit to filling the vacant Director of Galleries position. And ensure that any future personnel decisions at the Arts Commission follow the civil service process fully and transparently.

The generations of San Franciscans who have yet to walk through those gallery doors and find themselves there are counting on you.

With deep respect and real urgency,
Trisha Lagaso Goldberg
Independent Curator

June 7, 2026

To the Mayor's Office and Members of the Board of Supervisors Budget and Appropriations Committee,

I am writing in strong support of reinstating Maysoun Wazwaz's position within the San Francisco Arts Commission Galleries program.

As a Bay Area artist, educator, and community arts worker, I have experienced firsthand the impact of Maysoun's work over the past several years. Their commitment to artists extends far beyond exhibition-making. They have consistently built meaningful relationships between artists, community organizations, and the public, ensuring that arts programming remains accessible, relevant, and connected to the people it serves.

Most recently, I had the opportunity to participate in programming developed through the partnership between the Arts Commission and Good Samaritan Family Resource Center. Through free ceramics workshops, community members were introduced not only to art-making, but also to one another and to resources available throughout the city. These workshops created spaces for conversation, creativity, and connection among people who may not otherwise have crossed paths.

What made this partnership especially meaningful was the way it connected participants to broader community support networks. Through these workshops, I was able to guide participants toward organizations such as Hospitality House and the services they provide, including free studio access, employment support, shelter programs, and other essential resources. In the months following our workshops, I was approached by participants who recognized me on the street and shared that they had visited Hospitality House, begun using its studio facilities, and accessed services they had not previously known existed. Those conversations stayed with me because they demonstrated that these programs do far more than provide arts education. They help people build relationships, find resources, and become more connected to their communities.

Too often, public funding for the arts is viewed as separate from community care and social services. My experience working with the Arts Commission showed the opposite. The SFAC can be a powerful tool for community building. By supporting artists, community organizations, and public programming, it creates opportunities for people to gather, learn from one another, and access resources that can meaningfully improve their lives. These relationships take years to build and require dedicated staff who understand both the arts ecosystem and the communities they serve.

According to the proposed restructuring, programs including the Artist in Residence program and initiatives serving newcomer and immigrant communities are at risk. The elimination of Maysoun's position represents more than the loss of a staff member. It threatens programs and partnerships that have expanded access to the arts while strengthening connections between community members, artists, and local organizations.

At a time when artists, cultural workers, and community organizations are already facing increasing financial pressures, reducing support for this work sends the wrong message. Maysoun's nearly decade-long dedication to artists and community partners has helped build relationships and opportunities that cannot easily be replaced.

I urge you to reinstate Maysoun Wazwaz's position and protect the staffing necessary to sustain the Galleries program's public service mission. San Francisco's arts ecosystem depends not only on funding programs, but on retaining the experienced cultural workers who make those programs possible.

Thank you for your consideration.

Sincerely,

Victor Saucedo
Artist, Educator, and Community Arts Worker

June 5, 2026

Dear Mayor Lurie, the San Francisco Board of Supervisors, and concerned parties -

I am writing this letter with deep concern and urgency over the changes to the San Francisco Arts Commission, in particular the Galleries Program team which would include the elimination of the Manager of Education and Public Programs position currently occupied by Maysoun Wazwaz and the layoff of Program Officer for Community Investments Jennifer Atwood.

As a City worker for over a decade, I have worked directly with Maysoun Wazwaz, who has served as the Manager of Education and Public Programs for the San Francisco Arts Commission Galleries Program for the past 9.5 years.

While I am speaking in my own personal capacity in this letter, I want to share that in my role at the Office of Civic Engagement and Immigrant Affairs (OCEIA), our department has partnered with SFAC Galleries since 2017, when we established a connection between arts and culture and supporting immigrant communities in San Francisco.

In 2017, with Maysoun's direction and coordination, OCEIA and SFAC Galleries partnered on immigrant inclusive programming around their exhibition "Sanctuary City." Through this partnership, an exploration of themes on belonging and exclusion for immigrants emerged.

This resulted in continued partnership for the next decade. Maysoun's role was invaluable in this. Partnerships include, but are not limited to: sharing immigration resources at gallery openings, organizing hands-on workshops for OCEIA's DreamSF Fellowship program, and arts as a means of income generation skill building workshops for newcomer immigrant community members.

This last fiscal year, Maysoun led a new program with support from the California Arts Council and in partnership with OCEIA that brings artist-led workshops to newcomer and immigrant communities in San Francisco. This program worked with community organizations Mission Action and Good Samaritan Family Resource Center, both service providers that support vulnerable families in accessing needed services and gaining the skills, support, and resources necessary to overcome the challenges of poverty and displacement. Through this new program they worked with 11 artists across two organizations and provided 6 multi-week classes in backstrap weaving, printmaking, ceramics, mural making, and traditional plant medicine to around 50 participants.

Collaborations such as these with SFAC Galleries through Maysoun have been essential to the co-development of innovative approaches to engaging immigrant community members through art. Maysoun has always been thoughtful in maintaining this relationship of collaboration, and reaching out over the years with new ideas, ways to partner, and more.

Maysoun has been told that her last day in her current position is on June 30 and she has been informed by their HR manager that the position is being eliminated. Removing that position and reassigning Maysoun is a direct threat to this partnership, and the continuation of valuable programs that enhance interdepartmental coordination for the benefit of serving the community.

This decision is not only unnecessary, but directly harmful. It should not come to fruition. Why is the SFAC cutting its sole programming position--a position that bridges the arts and the public and works directly to enhance partnerships with other departments? The Galleries Program is the only public facing program of the SFAC. Why is this? This act of eliminating a position that directly serves the core mission of the agency to “support the arts and artists in San Francisco” does not make sense and should not be made.

I urge you to look into the matter and urge the San Francisco Arts Commission to stop these position eliminations, layoffs and reassignments. We need these programs to continue, as immigrant communities are bearing a lopsided brunt of the City’s budget cuts. The Galleries Program is essential and Maysoun’s role has proven invaluable. Stop the cuts and restore the positions up for elimination!

Thank you,
Jamie Richardson

June 8, 2026

Dear Mayor Lurie and Members of the Budget and Appropriations Committee:

My name is Celeste Chan, and I was a 2023–2024 Artist in Residence at the San Francisco Public Library. I'm writing to urge you to preserve Maysoun Wazwaz' position as the Manager of Education and Public Programs within the San Francisco Arts Commission Galleries Program.

The SFAC Artist in Residence program was pivotal to my development as an artist, researcher, and educator. During my fellowship, I spent weeks in the library archives researching San Francisco history and developed a public-facing project documenting the experiences of former student activists from the 1960s, now elders, who shared firsthand accounts of organizing and movement-building in our city.

Throughout the AIR process, Maysoun Wazwaz provided crucial support. She helped me refine my community vision, shape my work plan, and think through public engagement, and connecting my research to broader audiences. As I interviewed elders and community members, Maysoun's experience, institutional knowledge, and commitment to artists strengthened both my project and the residency as a whole.

SFAC's Artist in Residence program is a rare and innovative program that places artists in public institutions–from the library to SF environment and other agencies. It gives artists critical time and support to conduct deep research, engage the public, and create work deeply rooted in San Francisco's histories and neighborhoods. Programs like this require dedicated staff. Maysoun was outstanding in this role - helping to support hundreds of artists to build powerful public programs.

The elimination of Maysoun's position threatens the arts ecosystem. I am deeply concerned that the Artist in Residence program and other public programs may be reduced or eliminated as a result of these cuts. The SFAC Galleries Program has already lost both the Manager of Education and Public Programs position and the vacant Director of Galleries and Public Programs position. Leaving the gallery with only two full-time staff members will inevitably reduce services to artists and the public.

These cuts come at a troubling moment. SFAC has sustained a 17% budget reduction despite representing only 0.13% of the City's overall budget. These significant cuts will slash services for artists, cultural workers, and the communities they serve.

As someone who has directly benefited from SFAC's investment in artists and public programming since 2009, I can attest that these programs matter. They serve thousands of San Franciscans, preserve our history, launch creative careers, and foster a dynamic, world-class artistic city.

I cannot imagine SFAC without Maysoun Wazwaz' many years of hard work, institutional know-how, vision, and hands-on support of hundreds of artists over the years.

I urge you to reinstate the Manager of Education and Public Programs position, protect the Artist in Residence program, and support a fully staffed and thriving SFAC Galleries Program.

Thank you for your consideration.

Sincerely,

Celeste Chan
2023–2024 SFAC Artist in Residence
San Francisco Public Library

June 8, 2026

Dear Mayor Daniel Lurie and San Francisco Board of Supervisors,

I am writing in support of Manager of Education and Public Programs at the SFAC Galleries Maysoun Wazwaz. I have known Maysoun since 2017 and we started our working relationship in 2019, when I co-curated an exhibition at the SFAC Galleries called *side by side/in the world*. In this letter, I will discuss the public impact of Maysoun's programming work for this exhibition. Most important, through her innovative ideas, inclusive collaborations, and seamless execution, Maysoun has impacted thousands of lives in San Francisco and the Bay Area. I have long stated that while art exhibitions can be powerful on their own, programmed events bring them to life. With her finger on the pulse of San Francisco and a knack for uplifting vital voices, Maysoun is a valuable treasure that we and the SFAC galleries cannot do without.

I'll start with *side by side/in the world*, an exhibition I co-curated with art historian and author Jacqueline Francis. We were invited to curate an exhibition about San Francisco's sanctuary city status. We explored the idea and practice in ways that highlight what happens when we forego sanctuary, as with Executive Order 9066. Artist Lisa Solomon produced artworks based on archival photos that showed the xenophobic treatment of Japanese Americans after the bombing of Pearl Harbor. To suggest the possibility of healing from historical trauma, Solomon added a traditional Japanese mending technique called *sashiko* to the watercolor renditions of these archival photos. Maysoun designed a beautiful event during which the community learned the sashiko stitch, a metaphorical healing from the past.

Alongside such quiet and reflective opportunities, Maysoun also produces blow out events that attract large audiences, thereby highlighting the importance of San Francisco's municipal galleries to the world. Such was the case for the sold-out concert featuring musician Pamela Z. The Lab hosted the event, where fans flocked to see the internationally recognized Pamela Z. Her remarkable style has been honored by organizations of great repute, like the American Academy in Rome and the Eugene McDermott Award in the Arts at MIT.

We produced several other events for our exhibition, each impactful in its own way. While stories like those about Pamela Z and Lisa Solomon highlight the impactful ways that municipal galleries serve the public, one story stands out to me. Maysoun organized a curator tour of the exhibition. Remember, the concept was about sanctuary, so many of the artworks addressed the precarity with which so many people experience safety in this increasingly cold world. At the conclusion of the tour, a person from the audience pulled me aside and told me quietly that our exhibition was the first time she saw her story in a gallery. Her statement was brief, but it shook me. I'm sure other exhibitions may have touched this person had she given them the chance. But that's not the point. My point is: that's what Maysoun does for San Franciscans.

The SFAC Galleries are the people's galleries. It is important that they are sustained and supported through taxpayer dollars. This is what we want and this is why we love our city. While cutting positions is a strategy often taken in the case of budget deficit, eliminating Maysoun's position will have an outsize impact on the community compared to cost savings. Art is a vital part of the life of a place. Artists can see things that we ordinary humans can't imagine.

People like Maysoun bring their vision to life and help us see beyond our small frames. The cost is minor in comparison to the impact Maysoun has made on our beautiful city.

I appreciate your attention to this important situation.

Very best,

Kathy Zarur, PhD

June 1, 2026

To Mayor Lurie & the SF Board of Supervisors

Alex Spoto, Program Director at the Tenderloin Museum here, writing to voice my support of the SFAC Galleries and for Maysoun Wazwaz in her role of manager of exhibitions and public programs. I had the pleasure of working with Wazwaz in 2024 in collaboration with Bharatnatyam dancer, scholar, and choreographer Preethi Ramaprasad who was participating in SFAC's artist-in-residence program at SFPL. Ramaprasad presented original work inspired by the Tenderloin at the museum via an exhibition, public program, and the most creative and lyrical walking tours ever to set forth from TLM's doors. *Yours, Tenderly* resounded with TLM's mission by (re)surfacing the fascinating history of South-Asian immigrant and diasporic communities in the Tenderloin and interpreting that history through site-specific, place-based performance. Just as importantly, this collaboration between artist, SFAC, TLM, and SFPL greatly enriched the fabric of San Francisco's arts & culture eco-system by forging and nurturing new relationships between artists and presenting organizations!

Throughout my experience working with the SFAC Galleries staff and specifically Maysoun Wazwaz, it was evident that I was engaged with a thoroughly professional staff with deep institutional experience and historical knowledge of San Francisco and the city's arts & culture. The collaboration inspired and elevated the work I and TLM was doing, and ultimately enshrined the wholly non-commercial, community-driven arts & culture activity of TLM in the civic realm. It's extraordinary for a city to have such a well-developed, community-engaged, and deeply-rooted public art program. In a time when SF's leaders are saying San Francisco's arts & culture are not only what makes our city so special but are a pathway to economic recovery, it is vital that this cornerstone of the arts & culture landscape remain intact and functional.

SFAC's galleries are public facing in a way that SFAC's other endeavors like public artworks or activations are not: the galleries do more than simply hold space for the arts in the seat of city government, they create a dedicated setting for consideration and interpretation that complements and amplifies SFAC does in the civic realm and whatever "public-private" works come to pass or are on our horizon. It would be a rupture in the fabric of SF's arts & culture to lose the SFAC galleries and lose the deep institutional knowledge and experience held by Maysoun Wazwaz and her colleagues. I hope you can reconsider the fate of the SFAC galleries and its dedicated staff, and preserve a vital organizational member of the arts scene!

Sincerely,

Alex Spoto
Program Director, Tenderloin Museum
aspoto@tenderloinmuseum.org, 813-966-0638

Preethi Ramaprasad

908.839.9175 | preethi.ramaprasad@gmail.com

6.2.2026

To Mayor Lurie and the Board of Supervisors' Budget and Appropriations Committee:

My name is Preethi Ramaprasad and I am a San Francisco resident. I have been a dancer, curator, and scholar contributing to the local arts ecosystem for close to a decade and have been in the field of arts for thirty years. I am writing to express my strong support for the San Francisco Arts Commission's Manager of Education and Public Programs position, a position held by Maysoun Wazwaz for nearly a decade, that has been eliminated as part of the Mayor's budget cuts. I believe that this role should and must be reinstated through our city budget.

In 2023, I was selected to be an artist in residence at the San Francisco Public Library as part of the Arts Commissions program that places artists in city departments to conduct research and develop a project from that research. Maysoun Wazwaz, whose position is being eliminated, was my program officer. This experience was nothing short of transformational for me as an artist. After combing through the archives of the city, I learned about the history of South Asian dance and celebration in the Tenderloin and collaborated with the Tenderloin Museum to produce a short dance film about the neighborhood's immigrant histories. The film was released at the museum alongside a Radical South Asian History Walking Tour with Anirvan Chatterjee and Barnali Ghosh, and we shined a light on a neighborhood which is often overlooked. While I gained from this experience, so did, I believe, the Tenderloin neighborhood, which now has more eyes on it from the South Asian diaspora. Today, the Tenderloin Museum has invited more South Asian performances as part of its regular programming, and we continue to collaborate. Our film has been to over six film festivals such as the San Francisco Dance Film Festival and the Gold Standard Arts Film Festival, shining a light on the Tenderloin's cultural richness. I believe this residency had lasting effects on me and my community, which is now more aware of our history in San Francisco neighborhoods.

It must be said that I could not have completed this project without Maysoun Wazwaz's keen eye. Throughout my project she advised me but also gave me space to create. When I needed her, she never failed to be present. As a trained dancer herself, she was able to advise me on visuals of the dance film. During our walking tour, we needed people trained in deescalation and Maysoun was a dependable resource on the ground, too. As a program officer, she assuaged my fears about creating public art that did not follow any normative formats, and I believe I benefitted greatly from it.

Art is so important to revitalize this city and its artists. We need support from people like Maysoun who can help us see our ideas through in a practical, reachable way. More artists deserve to be overseen by Maysoun and her programming. We need local San Francisco citizens who love this city to be able to express their love using accessible and public art. For this reason, Maysoun Wazwaz's position *must* be reinstated.

Should you have any questions, feel free to contact me through the information above. Thank you so much for your consideration.

Sincerely,

Preethi Ramaprasad

June 8, 2026

Dear Mayor Lurie and the Board of Supervisors Budget and Appropriations Committee,

As a Mesoamerican culture worker and clinical herbalist who grew up in San Francisco, the work that Maysoun Wazwaz has been doing as SFAC Galleries Manager of Education and Public Programs is vital to the health of our city.

Through Maysoun's guidance, I have been able to offer a series of traditional healing art practices for first generation immigrant mothers at Good Samaritan Family Resource Center. This experience has affirmed that there is a need for our Indigenous tools to be more accessible to our communities. The participating mothers have been able to access belonging within our lineages and empowerment within our cultural traditions. At a time where Indigenous and Latinx peoples are made more vulnerable due to the increased fascist agenda of the United States government, the creative programming that is offered though the SFAC Galleries program is absolutely necessary for the city and beyond.

I urge you to reconsider the budget cuts that have impacted this program and eliminated Maysoun's position. The next 7 generations of our communities here in San Francisco depend on it.

With respect,
Renée Camila
Traditional Healing Practitioner
Daughter of Nicaraguan Immigrants
Proudly born and raised in San Francisco

June 8, 2026

Dear Mayor Lurie and the Members of the Budget and Appropriations Committee,

My name is tanea lunsford lynx and I am writing this letter in support of Maysoun Wazwaz and the San Francisco Arts Commission's Artist in Residence Program.

In 2023, I was an SFAC artist in residence at San Francisco Public Library. During my time there, I was able to unearth some archival materials and engage with the public to make very little known San Francisco history accessible to more people through an art project called ‘we were here’. I explored the Black San Francisco experience of surviving the San Francisco 1906 earthquake and fires. As the population of African-Americans in the city has swindled over the years, with many estimating the current population to be as low as 3-5%, it has been incredibly important to unearth these histories and make them more accessible to more people more of the time.

Maysoun shepherded me through the process so that my artistic experience was seamless—from making connections at the library, to talking through concepts, to providing check-in sessions and feedback. I could not have completed the project without her support and I could not have completed the project without the opportunity of the SFAC Artist in Residence program.

As a growing artist with deep roots in San Francisco, I can say with certainty that this program and programmatic support is one of a kind in San Francisco. Most programs are supported by private galleries or aren’t as supportive in centering local artists for local cultural work provided to our city at no cost. We need this program and we need Maysoun.

I’m happy to answer any questions about this letter via email or phone (tanea.lynx@gmail.com).

Sincerely,

tanea

June 8, 2026

Dear Mayor Lurie and the Members of the Budget and Appropriations Committee,

I am writing to urge you to restore funding to the San Francisco Arts Commission (SFAC) and reverse the elimination of positions that have left this vital department stretched dangerously thin.

As an artist who has directly benefited from SFAC's support (I've had my work in the SFAC gallery, received a commission for the Market St. poster series, served on a selection panel, and participated in SFAC gallery programs as both a presenter and a visitor) I can tell you firsthand that this department funds careers, communities, and the city's cultural life. The opportunities I received through SFAC changed my work's trajectory, and I know I am not alone.

The numbers tell a stark and troubling story. Between FY23-24 and FY24-25, the City cut 30% of the SFAC budget. With the elimination of the Manager of Education and Public Programs position currently held by Maysoun Wazwaz, the Galleries program, the only public-facing program of the entire Arts Commission, has lost half its staff, despite accounting for less than 2.5% of the SFAC budget. On July 1, it will operate with just two full-time staff and one part-time employee.

SFAC Galleries has served San Francisco for 56 years. It welcomed over 6,300 visitors in FY23-24 alone. It is a feeder program; artists who show there often go on to receive grants and public art commissions, as I did. The entire Arts Commission represents just 0.16% of the City budget. These are not the cuts of a city serious about its cultural future.

The Mayor credits the arts with driving downtown recovery. You cannot have it both ways. Championing the arts as an economic engine while gutting the very department charged with supporting them.

I am asking you to:
• Restore the eliminated positions
• Increase General Fund support for SFAC so that Prop E funds can go where they belong: to artists and community organizations
• Stop the ongoing reduction of SFAC's General Fund allocation

Please show up for San Francisco's artists.

Sincerely,
Kate Rhoades, Artist

June 8, 2026

Dear Mayor Lurie and Members of the Budget and Appropriations Committee,

Last year I created a large performance event at the SFAC galleries. I worked with Maysoun Wazwaz extensively to make this happen. She was an incredible point person so figure out all the logistics, promotion and artistic aspect of working in the space. I was able to ask questions, get guidance and be supported in bringing this vision to life.

In an increasingly digital world, having space for live events and public programming is so important. We need people to be off their screens and engaging with the community of artists in this vibrant city, public events and programming is essential this goal. This labor requires skill and experience to execute while serving the artist, the public and the institution. Maysoun's work did just that! We engaged transformed the space, collaborated with 8 performance artists and contracted artists and we needed the whole staff and team to put this on.

Due to priorities changing in the impact of the Trump administration, the arts funding has been cuts drastically in a time where we really need it. Between the FY23-24 budget and the FY24-25 budget, the City has cut 30.02% of the SFAC budget. This has a huge impact to the organization. And the Arts Commission accounts for only 0.16% of the City budget.

We need live art and artists to be thriving in this city, in world that is devaluing community and original creation we need to be supporting artist pouring their hear and soul in the work. In order to do that we need staff and budget to support and liaison this vital work.

Thank you,
Chani Bockwinkel

From:	Marie Jobling
To:	Board of Supervisors (BOS)
Subject:	For the June 10 Budget Hearing
Date:	Tuesday, June 9, 2026 6:18:20 PM
Attachments:	Dignity Fund Policy Concerns in the Dept of Disability and Aging.docx

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Please share in advance of the hearing agenda items for the Dept. of Disability and Aging Services

Marie Jobling
Co-Executive Director
1663 Mission Street, San Francisco, CA 94103
(415) 821-1003 x101 * (415) 640-8239
(cell) www.sfcommunityliving.org
I'm back to work at reduced hours. Still crafting a regular schedule. In the meantime, just email me to request a meeting or call.

CLC believes our workplace and our leadership should be representative and inclusive of the communities we serve. This improves our ability to identify and understand community needs and to increase the impact of our work. Full statement and more on DEIB at CLC.

.

Date: June 9, 2026

To: Members of the San Francisco Board of Supervisors

From: The Dignity Fund Coalition

Re: Keeping the Promise of the Dignity Fund

Older adults and adults with disabilities comprise over 25% of San Francisco's population and represent its fastest growing demographic. An estimated 45% of SF residents 65 and older lack sufficient income to meet basic needs.

The Dignity Fund was created to provide a predictable and increasing source of funding for services that support San Francisco's older adults and adults with disabilities. Voters overwhelmingly approved the Fund because they understood that these populations are growing in number, living longer, and often struggling with rising costs while relying on fixed incomes.

The Dignity Fund Charter Amendment established a baseline level of funding and annual growth, including the well-known $3 million annual increase through FY 2026-27. The purpose of that growth was clear: to expand services, address unmet needs, and improve quality of life and independence for older adults and people with disabilities.

Today, however, we face a fundamental policy question: Is the City implementing the Dignity Fund in a way that reflects the promise made to voters? How can cuts be justified based on how much has been taken away from the Dignity Fund the last few years, both through the suspension of the annual allocation and using it for CODB.

I am not aware of any language in the Charter Amendment that requires Cost of Doing Business (CODB) increases to come out of the Dignity Fund allocation itself. The Fund establishes minimum funding levels and annual growth, but it does not appear to require that inflationary increases, wage adjustments, or provider contract costs be absorbed within that growth.

In fact, a strong argument can be made that the opposite interpretation better reflects voter intent.

If every annual increase is first consumed by rising costs, like has been the case in past years, then the Dignity Fund is not expanding services. It is merely maintaining the status quo. The promised growth becomes little more than an inflation adjustment rather than an investment in addressing growing needs and service gaps.

Other City departments generally receive Cost of Doing Business increases through the broader budget process. Why should Dignity Fund programs be treated differently?

Perhaps the most important question is this:

Where is the policy or legal requirement that Cost of Doing Business increases for Dignity Fund-funded providers must come out of Dignity Fund growth rather than being funded through the General Fund, as occurs elsewhere in the City budget?

There is a second issue that deserves immediate public examination.

The proposed DAS budget would create a new Dignity Fund stabilization reserve of approximately $1.1 million at the very same time that at least $2.9 million in cuts to Dignity Fund-related services at DAS are proposed.

This is precisely the kind of budget year when reserves are typically used to protect services, not when new reserves are created!

The justification offered appears to be that future Dignity Fund allocations will be tied to changes in the Annual Documented Revenue (ADR) in the next budget year, and that a reserve is needed to guard against potential future declines.

How does it serve older adults, people with disabilities, and family caregivers to set aside funds for a hypothetical future downturn while cutting services now that people currently rely upon?

A public hearing should examine both of these issues:

1. Why Cost of Doing Business increases are being charged against annual Dignity Fund growth, thereby reducing the Fund's ability to expand services and address unmet needs; and

2. Why a new stabilization reserve is being established during a year of significant service reductions, rather than using available resources to preserve services and protect vulnerable residents.

These questions go to the heart of whether the Dignity Fund is fulfilling the promise made to voters and meeting the needs of San Francisco's growing population of older adults and people with disabilities.

From: barbarae
To: Board of Supervisors (BOS)
Subject: Funding for seniors
Date: Friday, June 5, 2026 4:56:17 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

I am 81 years old and have lived my entire life in San Francisco.

I have noticed the City now funds conveniences for bike riders, helps the homeless and immigrants and more. That's well and good, but what is the City doing for *me* with my property tax? Access to Golden Gate Park and the De Young have been taken away (I can only drive through - I can't walk, leave alone ride a bike). I have noticed access to the beach greatly diminished. I have noticed so many parts of the City that are no longer accessible to me because of exorbitant parking fees.

What is the City doing that benefits *my* life with my tax dollars? Well, thank god there are some lovely senior programs like **Community Living** and **San Francisco Village**. They help to keep me and other seniors from being **ISOLATED**. As you may know, social connection is important for life. But now, it looks like the City is going to take that away too!

These programs are so important. **PLEASE** do not defund senior programs!

Barbara Elbl, 827 Kirkham Street, San Francisco, CA 94122

Destiny Muhammad

Dba Harpist from the Hood
1428 Alice St., Suite 607
Oakland, CA 94612
510 219 8341
E: soundsculptress@gmail.com
www.Destinymuhammad.net

*

Date: Thursday 11 June 2026

To: San Francisco Board of Supervisors

GoodGratitudeDay San Francisco Board of Supervisors.

I pray this message finds you well and thriving.

I am writing in support of the San Francisco Arts Commission. As one of SFAC Grant Panelist and Cultural Ambassador (2025) I and my cohort were completely supported by the guidance and detailed digital and hardcopy information provided by Jen Chu, Dr Jonell Molina and Jennifer Atwood to share with the full San Francisco Arts Community on available Grants from the City of San Francisco and how to apply. Jen Chu, Dr Jonell Molina and Jennifer Atwood have a deep commitment to the San Francisco Arts Community to have the funding and resources to create works that showcase the vibrant history and future of San Francisco. The San Francisco Artist assists in increasing the economy of San Francisco. I invite you to restore their positions immediately, increase their capacity to assist and fund more San Francisco Artist and continue to build a rich creative environment that provides prosperity, success and wealth for overall San Francisco California Community.

I thank you for your time and attention.

Peace & Appreciation,

Destiny Muhammad

California Arts Council Legacy Fellow

From: Howie Duwit
To: Jalipa, Brent (BOS)
Subject: Adult Probation Budget
Date: Wednesday, June 10, 2026 7:13:20 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

June 10, 2026

Dear Chair and Honorable Members of the Board:

I am writing to formally advocate for the transfer of San Francisco pretrial services to the Adult Probation Department.

As recently reported by the San Francisco Superior Court, there are significant concerns regarding the San Francisco Pretrial Diversion Project's fiscal oversight, transparency, and financial reporting practices. These concerns have affected Pretrial agency staff, clients, attorneys, and ultimately the Superior Court of San Francisco.

Of particular concern is the organization's misappropriation of it's own employees' retirement contributions for approximately eight months, from July 2024 through February 2025. Staff members were not informed of the wage theft until March 2025. This matter was reported on in local media and has resulted in a current, open investigation into the agency by the United States Department of Labor.

Unfortunately, this incident appears to be part of a broader pattern of financial mismanagement with no oversight. Over several years, questions have been raised regarding the handling of grant funds and organizational finances. Public records reflect substantial salary increases for all executive leadership following the receipt of new grant funding, while the agency experienced significant turnover in financial leadership, employing three different Chief Financial Officers in less than two years time.

These circumstances alone should have raised serious concerns regarding accountability and governance and warrant further review by San Francisco's appropriate oversight agencies.

In addition to fiscal concerns, the organization has demonstrated an inability to provide a safe environment for staff, clients, and the general public. Clients have been assaulted in and around the agency's Folsom Street location. Drug use has occurred in their restrooms and outside the facility in view of staff, clients, and members of the public. Staff members experience verbal abuse, physical threats, assaults, and, most recently, a report of sexual assault by clients. Pretrial staff were not trained to handle these types of situations.

Since it's opening, the Folsom office itself has been repeatedly damaged by clients. Including incidents involving broken doors and shattered glass both in and outside of their office during business hours.

Taken together, the consistent operational, financial, and safety failures of SF Pretrial undermine public confidence in the organization's ability to effectively administer critical

pretrial services.

To preserve the integrity, accountability, and long-term viability of any pretrial services in San Francisco, I respectfully urge the Board to consider transferring responsibility for these services to the Adult Probation Department which has the appropriate oversight, fiscal controls, resources, and safety measures to serve the clients and protect the SF public.

Thank you for your time and consideration of this important matter.

Respectfully submitted,

Justin T.

From: Lara Burns
To: Crayton, Monique (BOS)
Subject: Public Comment for the FY2026-27 and FY2027-28 Budget
Date: Friday, June 12, 2026 5:03:22 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

I live in District 7. Please deny Adult Probation's $12.7M request, restore the health and education cuts, particularly HIV programs and Free Ciry College

Lara Burns
131 Staples Ave, 94112
Sent from my iPhone

Save Cal Academy!

On April 28, 2026, the California Academy of Sciences announced catastrophic cuts to vital programs and the elimination of over 50 employees from across the museum, including 38 members of Cal Academy Workers United (a chapter of SEIU Local 1021).

As of May 19, 2026, this number continues to grow and represents a devastating loss for a beloved and historic institution, threatening its future and legacy.

San Francisco deserves vital, locally responsive, and community-serving cultural and scientific institutions.

Public and private support have built the Academy into one of San Francisco's cultural treasures. In turn, the Academy has brought the San Francisco Bay Area community together to deliver scientific research and education, to form lifelong memories, and to weave new relationships into our global fabric. The Academy's indispensable collections and research both reflect and help shape humanity's understanding of the past, present, and future of our living world.

Repeated layoffs and program cuts in 2020, 2024, and now 2026 have failed to correct ongoing financial problems or produce meaningful solutions. Why?

Cal Academy Workers United, a union comprised of approximately 350 dedicated museum professionals at the Academy, has identified ongoing problems related to the financialization and allocation of Academy resources:

- **Growing debt repayment burden**
- **Astronomical refinancing fees**
- **Declining credit rating**
- **Cavernous executive pay gap or six-figure bonuses as factors**

Because of this, the studios that produce the Academy's award-winning planetarium shows, data visualizations, exhibitions, and graphic design are threatened with elimination and/or debilitating cuts. Other functions critical to the entire institution—IT support, our library and collections, and our social media team—are also under the axe. If implemented, these cuts would squander years of public and private investment in this local treasure beloved by generations.

An unsettling pattern is emerging: They are trying to replace everything and everyone that makes the Academy special with artificial intelligence systems and private contracts that betray our mission to regenerate the natural world.

The timely resignation of Executive Director Scott Sampson represents an urgent turning point for the Academy. **We the undersigned implore the Board of Trustees to pause and carefully reassess the Academy's direction and priorities before moving forward with additional irreversible losses:**

- **No Layoffs:** Rescind all notices and explore every alternative to preserve the Academy's talent and community of dedicated professionals. Mass layoffs destroy institutional knowledge, institutional capability, and our reputation for delivering high-quality programs to the public. There are alternatives to layoffs.
- **No Confidence in the Current Course:** End inflated executive pay that our non-profit institution cannot afford. Find solutions to fiscal pressures using the deep experience of rank-and-file staff. Process matters: if restructuring is necessary, go back to the drawing board and begin again with transparent and democratic staff engagement. With new leadership, we can turn the ship around.
- **No AI/No Contracting Out:** Save our studios! Invest in the Academy you love by investing in staff. Don't let over-reliance on unreliable, over-sold artificial intelligence or expensive third-party consultants eliminate mission-critical jobs and displace highly-skilled workers. Outsourcing hollows out the Academy's expertise and makes its public offerings less responsive to the local and regional community. Instead, spend wisely on programs and program support through internal investment. Develop and sustain the remarkable community of experienced staff whose passion, expertise, and unwavering dedication to the Academy's mission are the institution's greatest asset.

Save our staff, save our studios, turn the ship around, and steward the Academy without destroying what makes it great. San Francisco, the Bay Area, and our international guests and partners deserve nothing less.

Your full name (as it will appear in the letter)	Your affiliation (e.g. Donor, Member, Visitor, Parent, Student, profes	Add Your Statement of Solidarity!
A Quach	Visitor	
Aanand Kaioth	Visitor	
Aaron Ehrmck	Community Organizer	
Aaron Handler	Fellow Museum Professional - Exhibit Engineering and Maintenan	
Aaron Leal	Visitor	
Aaron Lee	Visitor	
Aaron Wong	Visitor	I stand with the Academy staff. They are what makes the museum great.
Aayush Patel	Visitor	
abbey carnal	Visitor	
Abbreall Navarro	Member	I really love going to Cal Academy and anticipated going more to justify my membership, but will not renew if this is how you all treat fellow employees!
Abby	Visitor	The Cal Academy is for the people by the people. Nobody wants to support AI. WE WANT REAL PEOPLE AND REAL JOBS
Abel Cuevas Lopez	Visitor, Oakland Native	Keep the workers HUMAN
Abigail Dunncceu	Visitor	Thank you to the staff for all you do, and fighting for the little honor CalAcademy has left
Abigail Goodman	Education of public program manager, Oceanside Museum, visitor	You should be ashamed, there is no substitution for the humanity that the people you are going to lay off, bring to this institution.
Abigail Loughlin	Educator	
Abigail Rocha Pilla Carlisle	Member/ Teacher/Parent	People and Workers First!
Abigail Tiet	Visitor	
Abram Estrada	Visitor	
AC PS	Visitor	Standing with Cal workers united !
Ach Kabal	Visitor	
Adam Holl	Frequent visitor and parent.	
Adaneli Guillen	Visitor	
Adarsh Srinivas	Visitor	
Adelina Mec Garthy	Parent	The scholars and education that they give to the public is what keeps us returning to the museum. without the input and expertise and care that entices young minds its just a soulless place
Adeney Zo	Visitor	
Adlyn Scott	Visitor	
Adrian Gallo	Annual Visitor, Biogeochemistry PhD	
Adrian Jimenez	Former Member	Save the Academy and its people!
Adriana Arias	Visitor	
Adriana Derksen	Visitor	
Adrien Dizon	Visitor	
Adrienne Lundry	Member	
Agnieszka Pierwola	Fellow museum colleague	
Aidan Sullivan	Visitor	
Alex Guzman	Visitor	Please do not let go of staff. People keep quality and standards wayyyy better.
Aimee Fung	SF resident	
Aimee Tryer	Museum Professional	
Aimnila Haidar	Visitor	
Ainsley Sharp	Visitor	
Aiying Rose Dooley	Visitor and student at UCD	AI can't teach and show the natural world the way a human can. Stay off the layoffs and keep this institution true to its roots.
Ajay Ganesh	Visitor	
AK Payne	SEIU 1021 member	
Akemi Tom	Parent, insights cartographer, Academy born and raised	

Al Gillani	Visitor	
Alan	Student and visitor	
Alan D'Souza	Community member	
Alan J. Cerrillo	Visitor	
Alan Konishi	Visitor and Museum Professional	
Alana Esquivel	CAS Education staff	
Alana Pihl	Visitor	
Alaniz Quiroz	Visitor	The families and citizens of the Bay Area and beyond deserve to continue enjoying the wonders at Cal Academy! The workers and staff who make it run deserve to be treated fairly and paid a
Alban Cooper	Visitor	
Albert Hsieh	Visitor	
Albert M. Hew	Member ID: 4461397	I'm appalled by Academy leadership's decision to gut teams of hardworking staff making the academy the unique experience it is, with no discussion of other reasonable options to balance it -Albert H.
Aldora Kwong	Visitor	Stop funding these greedy corporate folks conning nonprofits, then leave them in disarray.
Alec Paul Remaggora	Student	
Alec Toh	visitor	
Aleena Hermosilla	Visitor	
Alejandra Alcaraz	Visitor	
Alejandro Ramirez	Visitor	
Alejandro Vallejo	Visitor and Parent	The workers are what make this museum shine! Don't short change them!
Aleks Liu	community member and former employee	
Aleksandra Sokulic	Visitor	
Alexandra kazakos	Visitor	
Alessa Gaeta	Visitor	
Alex Bednarski	Visitor	
Alex Chatzivelis	Visitor	
Alex Dyce	Visitor	
Alex Gampa	Visitor, Engineering Geologist and Science Enthusiast	
Alex Sanchez	Research and Evaluation Associate Specialist, The Lawrence Hall	
Alex Strachan	Member	AI exhibits and rented content will do incalculable damage to a beloved institution. Laying off the staff that make the experience happen is the worst possible way to close a budget deficit an
Alexander Chan	Visitor	
Alexander Guerrero	Community Supporter, SEIU 1021 Member	
Alexander Johnson	Visitor	
Alexander Stewart	Visitor	
Alexander Zhe	Visitor	
Alexandra Allen	Visitor, student	
Alexandra Bober	Patron	
Alexandra Gergi	Visitor	
Alexandra Erin Butler	Patron	
Alexandra Haase	Visitor	The Cal Academy of Sciences is one of the most important knowledge-keeping institutions for the Bay Area's unique ecosystems and biodiversity, and the tradition of knowledge among its st
Alexandra Menchikova	Visitor	
Alexandra Nimkin	Donor & Visitor	
Alexandra Repetto	Visitor	
Alexandra Sung-Janeczek	Educator and Academic	
Alexandre Oberman	Director of the Rio de Janeiro Planetarium	

Alexis Cattivera	Visitor	Alexis Cattivera
Alexis Gray	Visitor (Professor of Anthropology)	
Alexis Hannah	Visitor	
Alexis Petty	Visitor	
Alfred Twu	visitor	
Alfredo Mendoza	Realtor and Proponent	
Alfredo Perry	Graduate Student	Cal Academy shutting down would be a travesty
Ali Finch	Project Manager, Asian Art Museum	
Ali Hens	Visitor	
Alice Moylan-Taylor, MD	Visitor	
Alice Robinson	Visitor	
Alice Towey	Visitor	
Alicia Acker	Visitor, friend, sunset district neighbor, RPD Gardener	
Alicia Callejo-Black	Member and Parent	
Alicia Chakraborti	Visitor	
Alicia Kent	Visitor	
Alicia Kwiecz	Vistor	
Alicia Kwon	Visitor, parent	
Alina Bokkerman	Environmental Specialist	
Alisa Kwan	Student	
Alisha Fang	Visitor	
Alison Sadey	Parent and previous member	
Alison Yaugh	Visitor	
Alisson Fischer	MA Graduate Student In Museum Studies at the University of San	
Alissa Pezzo	Visitor	
Aliyah Young	Anthropologist	
Aliza Mon	Professional	
Allen Ho	Individual plus member	
Allison Bocelich	Aquarium Biologist, Vancouver Aquarium	
Allison Chang	Visitor	The planetarium is a magical place that deserves human ingenuity.
allison coolew	visitor	
Allison Hansen	Visitor	
Allison Romero Hernandez	Visitor + Student	
Allison sandor	Parent	
Allison Starks	Visitor	
Allison STRINGER	Visitor	
Allyson Galante	Visitor	
Allyson Ochoa	Member	
Almira Regan	Student, Visitor	
Alona Kostka	Visitor	
Alondra Avila Jijon	Case manager	Save Cal Academy and workers!
Alondra Sainz Alvarez	Visitor	
Alpaea Jardeleza	Visitor	
Alyssa Alvarez	Visitor	

Alyssa Fuentes	visitor and student	
Alyssa Hagen	visitor	
Alyssa Huante	Visitor, colleague	The planetarium, exhibits, social media, and other staff teams truly make Cal Academy worth visiting. They do not deserve to have their full teams laid off due to poor management decisions.
Alyssa Kreer	Visitor	
Alyssa Liew	Visitor	
Alyssa Oda	Visitor	
Alyssa Petelo	Visitor, recent member, environmental professional	
Alyssa S.	Visitor	
Amal Ansah	Member of the public	
Amalia Lee	Visitor	
Amalia Sonting Bostian	Visitor	The workers and the beautiful exhibitions are what has kept me coming back as a loyal patron since I was 5 years old—I am now 25.
Amanda Blanchard	Visitor	AI has no place in museums. Keep the staff that does the actual work. Get rid of the over priced executives.
Amanda Bowen	Previous Assistant Manager of Guest Experience	
Amanda Chan	Former Member	
Amanda Davison	Visitor	Cut executive staff salaries. No lay offs. If you use AI, expect me to never attend again.
Amanda DeMott	Visitor	Do not cut jobs or pay from any of your workers! Please keep them and funding all of their programs!
Amanda Dombrowich	Visitor	
Amanda Flagg	Visitor	Ai can only look backwards. Humans are the future. No AI
Amanda Fong	Visitor, student	
Amanda Gallegos	Local visitor, parent, and community member	Stop the layoffs! Save the children'saccess to science! Remove Sampson!
amanda grincley	Student RN	
Amanda L. Swan	30+ year visitor	Let the people who KNOW the Institution RUN the institution. And keep AI out of science learning!
Amanda McCune	employee	
Amanda Noh	Visitor	
Amanda Phillips	Parent	
Amanda Rasabzadeh	Visitor	
Amanda Tan	Visitor	
Amanda Trinh	Visitor	
Amanda Webster	Student	
Amanda Zaiet	Visitor	
Amber Ayde Arnezaldia	Exhibits Registrar	
Amber Kalepolo	Donor & member	
Amber Kamikaa	Visitor	
Ambre Lowe	Visitor	
Amber Reed	Member	How dare you try and cheapen one of the most incredible museums!
Amelia Goldsup	Visitor	
Amee Revoir	Visitor, Bay Area local, and nonprofit manager	
Ami DuChi	Visitor	
Amiach Hanif-Cruz	Black Girl Environmentalist	The phenomenally intellectual and caring staff that work at Cal Academy can not be replaced. I have been coming to this space since I was a child and developed my love for science becaus
Amora Brown	Student	
Amy Anderson	Donor	
Amy Andow	Visitor	The workers at the Academy are what makes it the special place that visitors get to enjoy. We stand with you all!
Amy Berkov	Biology faculty, CUNY (retired)	
Amy Bunn	SF Resident & regular visitor with guests	The Cal Academy is built to serve the community and its people. Science without a people-powered community is dystopia. Keep the workers and keep the heart & soul of this museum.

Amy Gotell	Visitor, educator with the Bay Area Urban Debate League	
Amy Griffis	Visitor	
Amy Guzules	Visitor	
Amy Ho	Visitor, Parent	Save CalAcademy!
Amy Johnson	Visitor	
Amy Lam	Museum worker	
Amy Lange	Fellow unionized museum worker ✊	
Amy Cochuro	Visitor and Educator	For this and every generation, please protect workers who continue to manage this incredible resource.
Amy Pfeifer	Member	
Amy Pineda	SF resident for over 16 years	
Amy Sherrard	Visitor	
Amy Wong	Member	Cut from the top! They are the replaceable ones.
Amy Yu Gray	Visitor	
Ana Martinez	Visitor	
Ana Navarro	Visitor	
Ana Ostrovsky	Art and Nature Teacher, Former SEIU member	
Anabelle Roehrig	Visitor	Cal Academy would be taking a massive hit without the planetary program, and to replace it with AI would be like pouring gasoline on the wound. I expect this museum to be an example for u
AnaMaria Smullen	Visitor	
Anandamayi Arnold	Visitor	
Ananya Ahuja	Visitor, Teacher	
Anders Larson	Visitor	
Andie Fanelli	Visitor	
Andie sawyer	Ex employee of the Academy who was laid off	
Andrea Andrade	Visitor	
Andrea David	lifelong visitor	the workers make cal academy magical.
Andrea Goh	Visitor	
Andrea Gourisky	Visitor	
Andrea Pavich	Visitor	
Andrea Sanchez	Visitor and SF resident	Stop the madness. Save the academy of sciences!
Andrea Valente	Member/ parent	No AI NO LAYOFFS!
Andrea Wise	visitor - we appreciate you!!	
Andrej Blanco	Donor	
Andrew A Stock	Visitor	
Andrew Allen	Donor, visitor.	
Andrew Arroyo	Asian Art Museum Preparator	
Andrew Blackwell	Visitor	
Andrew Burns	Tourist	
Andrew G. Law and Jessica Hidalgo	Family Membership holders	
Andrew J. Risinger	Visitor	
Andrew Leonard	Visitor	I stand with the workers. Reduce administrative overhead and return programming to levels that benefit the public.
Andrew Martinez	Visitor	Do not allow AI to contribute the downfall of one of the Bay Area's most important places. Please reconsider what is actually happening here.
Andrew McSweeney	Visitor	Please keep my friends employed
Andrew Phong	Visitor	
Andrew Simmons	Visitor	

Andrew Trapani	Member	
Andrew Wanex	Visitor	
Andrew Wilson	Visitor	
Andrew Wolf	Senior Biologist - Aquarium of the Bay	
Andri	Visitor	
Andy Sanchez	Visitor	
Andy Stein	Museum worker	
Aneesa B Lujaca	Visitor	
Angeea Rhadia	Museum Professional, Visitor	
Angel Anjos	Visitor	
Angel Escobedo	Visitor	
Angel Sol	Avid Visitor	
Angela Delk	Visitor	
Angela Jiang	Visitor	
Angela Kingshill	Visitor	Do not betray the Academy of Science's mission to regenerate a natural world and a be a responsible employer by not displacing experience and skilled staff.
Angela Pham	Visitor	
Angela Strauss	Long-time visitor	
Angela Tamayo	Member	
Angela Yim	Visitor	
Angelia Fontanos	Visitor	
Angelica Gonzaloz	Visitor	
Angelica Lujano	Visitor	
Angelica McMurtry	Visitor	
Angelica Stretch	Visitor	
Angelina Calderon	Member	
Angelina Flores	I've been a donor in the past, as well as member and visitor	Any funding should be reserved for study and conservation efforts, not for pockets of greedy saboteurs
Angelina Montes	Visitor	
Angelina Shaffer	Mrs.	Ypu WILL lose your patrons if you shift to AI. Correct this immediately.
Angelina Zepeda	Visitor	
Angelina Zepeda	Visitor	
Angela Austin	Visitor, Parent	
Angie Deng	Visitor, Registered Nurse at Stanford Children's Health	Executives have a responsibility to take care of their workers and organization! Not abandon them.
Angie Evero Schnazer	Life-long Visitor	
Angie Lyons	Visitor & Bay Area Resident	
Anica Soris	Visitor	
Anika Orrock	Visitor, resident, former member (future membership pending on t	Despite being the epicenter of techno capitalist advancement, San Francisco remains one of the few remaining bastions of human-powered innovation, curiosity, connection and community.
Aniket Devacakonda	Visitor	
Anish Shanmuganathan	Student	
Anita Ayers	Visitor and grandmother	
Ankinalis@gmail.com	Visitor	
Ann Carter	Visitor	
Ann Reisch	Visitor	
Ann Wettrich	CCSF museum studies instructor	In solidarity with no cuts to vital programming and staffing that will impact the quality of the musuem experience.
Anna	Visitor	

Anna Baker	Visitor	
Anna Breese	Visitor	
Anna Brown	Visitor	
Anna Buchsbaum	Visitor	
Anna Carlson	Member	I stand in solidarity with the workers of Cal Academy!
Anna Ewa	Visitor	
Anna Geneva Genz	Visitor	A childhood going to the Academy of Sciences grew me into the curious, informed citizen and labor organizer I am today. Union strong!
Anna Goodman	Member	
Anna Kreuse	Visitor, local scientist	
Anna Maria Bevilacqua	Visitor	
Anna Nikol Hatzakis	Visitor, student, Polyommatine curator; PhD student at Harvard	
Anna Payden	Parent, Frequent visitor, former member	
Anna Wilcox	Passionate Patron, Applications Programmer, UC Berkeley Library	
Annalise Metzger	Visitor	
Anne Clifford	Visitor	Ugh. These layoffs are the worst and laziest idea ever.
Anne Goldberg	Senior Advancement Communications Manager, Exploratorium	
Anne Kelly	Lifelong San Franciscan	
Anne Mary Schaefer	Visitor	
anne mavrogenis	visitor	the best museums are people powered! keep and support your staff!
Anne McGuire	Visitor	
Anne Tu	Visitor, SF resident	
Anne Wolf	Visitor, Parent and Member of SEIU 1021	
Anne-Marie Prosper	Visitor	
Annelise Eno	Parent	
Annelise Hill	Visitor	
AnneMarie S.	Former student; current visitor; future educator	I first fell in love with science and the natural world at Cal Academy. The workers who put their time and energy into Cal Academy every day are what makes it one of the best institutions of kr
Annette Moetch-Elson	SEIU 1021 Retired Member	Our Union Members deserve their jobs! SF has maintained CAL Academy for students and employees. Let's stand together to keep it standing for the students and employees.
Annette Prieto	Visitor	
Annie s.o	Visitor	
Annika Olson	Public health entomologist	
Anthony Attoowe	Visitor	
Anthony Cardema	Visitor	
Anthony Comeau	Visitor	
Anthony Katout	Visitor	
Anthony Ramirez	Visitor/donor	
Anthony Zavalata	Visitor	
Anthony Zhu	Visitor	
Antoinette DiMauro	fellow union worker at another museum	
Antoinette Sanders	San Franciscan	
Antonio Cruz	Visitor for over 30 years	
Anu Vaidas Schmidt	museum worker	
Anya	Member	
Apolonia Kamsk	Local and Visitor	
Aqib Hasnain	Visitor	

Arabella Tan	Community member	
Archana More	Visitor	
Arielle Lacerdan	Concerned Visitor	No to AI. No to layoffs. Workers rights are human rights!!
Aseeya Dowla	Student	
Ari Krakowski	Visitor, Professional from Lawrence Hall of Science	
Ari Yuvel	Visitor	The California Academy of Sciences has historically been committed to advancing our understanding that humans live interdependently with our environment and must tend to our society ac
Arian Nava	Visitor	
Ariana Briones	Visitor	I love the California Academy of science. It's a very special place to me and my family, who have beeb attending for generations. i'd like to continue supporting it, but in order to do so, I must support the workers. I'm signing this petition to urge Cal Academy of Science leaders to not use AI and not lay off any workers.
Ariana Rodriguez	Member	
Arianna V	Visitor	
Ariel Sotten	Member	
Ariel Hunter	Visitor, nonprofit manager	The biggest values of our scientific institutions is not the technology or the tools, but the people. I will not return to the Cal Academy if they refuse to invest in all levels of their team. Converse
Arielle Bycatco	Member	
Arin Travis Frankhouse	Visitor	
Arjun Dave	Regular visitor	
Arlene Estrada	Visitor, educator, student	
Arlette Jacobo	Visitor	
Arlynda Lau	Visitor	
Arman Shotayev	Visitor	
Annah Chakrabarti	Visitor and Parent	
Arnav Virani	Visitor	
Art Hazelwood	Visitor, San Francisco Poster Syndicate	
art schmitt	Parent	
Arthur Flynn	Member	
Arthur Kay	Visitor, SFFAM member	Executive raises and bonuses while layoffs are happening seems quite blatant.
Arwen Casuga	Visitor	
Ash Man	Visitor	
Asha Bucova	Visitor	
Ashakiran Hira	Student	
Ashleigh Reinchen	Visitor, public sector consultant ACMP	
Ashley Alfaro	Plant scientist	Protect the talented workers of CalAcademy!
Ashley Ayala	Visitor, parent	
Ashley Boucher	Former staff - Senior Exhibit Designer	
Ashley Cranin	Visitor	
Ashley Crimon	Visitor	The execs can take a pay cut!!!
Ashley Clark	SF native, parent	
Ashley Hall	Museum professional	
Ashley Montserrat De Alba	Visitor and Teacher	
Ashley Moody	Visitor	
Ashley Patterson	Visitor	
Ashley Ramirez	Visitor	
Ashley Tats	Visitor	
Ashley Starr	Visitor	Workers keep things going. Cut admin and the people who are just there to fill their own coffers

Ashley Stockwell	Visitor	
Ashley Tacheira	Visitor	Workers make Cal Academy! Cut administrative salaries, not jobs.
Ashling Quigley	Member	
Ashly Johnson, MSW	Visitor	
Ashlyn Skaggs	Visitor	
Asia Davis-Castillo	Student	
Asiya Fenjad	Visitor	
Astrid Quinn	Visitor	
Auben Willats	Visitor (sometimes member)	
Aubrianne Milton	Visitor/volunteer	
Audrey Bell	Visitor	
Audrey Chan	visitor	
Audrey Lopez	visitor	
Audrey Olsen	Visitor	
Audrey Quynh Vicks	Visitor	
Audrey Reed	Visitor	
August Miller	Visitor, and Museum Professional	
Aurelie van der Straasse de Wasters	Visitor and science lover	
Austin Dupree Bardsley	Visitor, city worker	
Austin Kois	Visitor	
Austin Thai	Visitor	
Ava Aldes	Visitor	Save Cal Academy
Ava Fontanilla	University Student, Visitor	
Ava Torre-Bueno	union supporter	
Avery Gartart	Visitor	
Avery Panganiban	visitor	KEEP the employees who make the museum amazing!
Avril Jensen	Visitor	
Ayesha Ahad Baig	Visitor, Nurse	
Ayesha Jameel Hamed	Visitor	
Ayesha Tellis	Visitor	
Bailey Chavez	Member	This wonderful institution deserves a workers union, immediately! The workers are truly the lifeblood of the Academy. Additionally, AI has NO place in a scientific environmental conservation
Bailie Mahaberry	California Native & Life-long Visitor	
Barbara	Patron	
Barbara Laky	SFUSD employee, visitor, parent	
Bartolome	Sales	
Beatrix Kowalski	Visitor	
Becca Redmond	Visitor	
Becky McMannis	Visitor	
Becky Roberts	Visitor and former employee (2012-207)	
bee garcia	visitor	
Belinda Liu	Visitor	
Ben Heagler	Visitor, Paraprofessional at SFUSD	
Ben Heagler	Visitor, Paraprofessional at SFUSD	
Ben Pack	visitor	

Ben Strickland	Visitor	
Benek Robertson	Visitor, career environmentalist	
Benjamin Gerzburg	Student	This museum has brought me the most joy of almost any place on earth. Please don't ruin it for me and millions of people just for a few hundred thousand more. It is better to live in the fores
Benjamin Doyle	Member	
Benjamin Furstenberg	Visitor	
Benjamin Jones	Student	
Benjamin Lugten	Exhibit Engineer, Exploratorium	
Benjamin Mendelsohn	Faculty & Planetarium Director, West Valley College	
Benjamin Ng	Member who moved away	
Benjamin Sims	Student	
Bennett	visitor	
Bernadette Blanco	Visitor	
Bernard Hutcherson	Visitor	
Bertha Lopez	Visitor	
Betsya Acosta	Visitor	
Beth Kusal	Visitor grandparent	
Beth Mickelson	Member	
Beth Snedegar	Visitor and parent	
Bettina Sferrino	Visitor	
Bettineta Rose	Visitor- 1st as a kid in the 80's then took her own kids here	
Betty Chu	Visitor	
Betty Jean Jauricus	Visitor	
Bhavesh Patel	Case Manager	
Bianca Hernandez-Knight	Visitor	
Bill Eck	Visitor	
Billie Long	Visitor	
Blake Barrett	Member	
Blake McPherson	Visitor and AmeriCorps Fellow	
Blanca Garay	Former employee	
Blue Polansky	Past Employee	
Blythe Baldwin	Visitor	
Bob Jones	Visitor	
Bobbi J Mershad	Visitor 40 years	
Bobbie Sturge	Visitor, Union Member	
BOBBY LE	VISITOR	
Bonnie Daley	Visitor	
Bonnie Friedemann	Visitor	
Bonnie Friedmann	Visitor, teacher	
Bonnie Su	Visitor	
Bonny Lew	Visitor	
Borys Aptekar	Donor/Visitor	
Brad Schneider	Visitor	
Braden Gallagher	Visitor	
Bradley Lund	Long time visitor former member	

Bradley Thompson	Research Visualization Designer - National Center for Supercompt	
Brady Lewis	Visitor	Do NOT replace ANY workers with ANY form of AI. Do NOT cut any budgets
Braiden Szatko	Visitor	
Brandon Lopez	Visitor	
Brandi Khoey	Visitor	
Brandon Hall	Visitor	
Brandon Perahovikoff	Visitor	
Brandon Zhang	Visitor	
Brandy Andreas	Visitor	
Brayden Joel	Visitor	
Bree Horne	Supporter	
Breona Nuñez	Parent and artist	
brenda garcia-luviano	community	
Brendan Ky	Visitor	
Brendan Michael Coffey	Visitor	
Brennan Ackerman	Visitor	
Brendan Hart	Visitor	
Brennan Pang	Visitor, President, Trekaroo, Inc	
Brett Plunkett	Visitor	
Brette Howard	Parent, Birth Doula and Educator	
Bri Baumbach	Student	
Brian Feinberg	Visitor	It would be a real tragedy to gut this amazing institution in this manner.
Brian Jenkins	Visitor	
Brian Kennedy	Member	
Brian Liu	Visitor, SF City Employee	Cal Academy holds a special place in my heart because of its passionate staff and exhibits that exude heart and creativity. Without them, the place loses what made it special. If Cal Academ
Briana Ordaz	Visitor	
Brianna Bevis	Visitor, Student	
Brianna Hill	Visitor	
Brianna Loughlin	Visitor	
Brianna Prentice	Visitor	
Brianne Simmonsen	Visitor	
Bridge Kennedy	SF resident, Visitor, and University of California Represented UAW	
Bridget estrada	Parent	
Bridget Kennel	Temporary employee, traveling exhibits	
Brin Krum	Member	
Brina Lee	Visitor	
Bruni Rivera	Member, parent	
Brit Benton	Staff	
Brittany	Visitor	
Brittany Fornoles	Visitor	
Brittany Hewett	Museum member and SEIU 1021 leader	Do not turn this amazing institution into another soulless vessel for corporate greed. Do not sterilize and sanitize education, Keep the whimsy alive! The people who do this work are the best of us
Brittany Yano	Visitor	
Brittney Lee	Visitor	

Bradley Peterson	Visitor	
Brodie Pinkerton	Visitor	
Brooke Terry	Visitor/Patron	
Brooklyn Kilarski	Visitor	
Bruce Landess	Visitor	
Bryan Cash	visitor	
Bryan Cheng	Visitor	
Bryan Cubertson	Member	
Bryan Hewitt	2nd of 3 generations of Visitors in my family	I have been visiting the CA Academy of Sciences for most of my life, since it was the Steinhart. It was a place where my daughter learned to understand and love the natural world. A major re
Bryan Kromatko	Visitor, Vice President, Bay Area Construction Company	
Bryanna Phan	Visitor	
Bryant Lopez	No affiliation	Reduce managements pay
Bryce Griffith	Museum worker	
Brynn Doffer	Visitor	
Brynna Locke	Member	Management is selfish and we see you. People don't want to go places where the actual works making we what love are being let go!
Buck Bailey	Visitor	
C. Cayle Wiry	Patron, artist	
Cade Crowell	Visitor	
Cal Viewer	Member	The planetarium kept me inspired through my years of getting my astrophysics degree. When they needlessly threaten the jobs of those who make Cal Academy so special, they threaten my
Caitlin D	Visitor	
Caitlin Lochocki	Visitor	
Caitlin Pacita Williams	Visitor	The CAL Academy of Sciences is a pillar of education for Bay Area residents and tourists of all ages. The integrity and humanity of its programming must be protected to uphold its longstand
Caitlin Parker	Parent	I've been going to and taking my son the Cal Academy of Science for many years. The Bay Area needs its unique institutions. It's short sighted and frankly stupid to keep eroding the cultural l
Caitlin Quinn	Visitor	
Caleb Forney	Visitor	
Calla Farquhar	Visitor	
Callie Hopkins	Supporter and fellow museum professional	
Cally Toupin	Parent/Visitor/Past field trip leader	
Calvin Gee	Visitor	
Calyse Tobias	Visitor	
Camara Chea	Member	
Camellia Ho	Visitor	
Cameron Mitchell	Audio/Video Technician, Exploratorium	
Camilla Yuan	Visitor	
Camille Cheetham	Visitor	
Camille Erskine	Member	
Candee Yuan	Visitor, Family Member of staff	
Caprice Laws	Member	I stand with the employees of the Cal Academy Workers United and all affected staff of ongoing layoffs and program cuts. The Academy's dedicated employees are the foundation of researc
Cara Bardine	Visitor	
Cara Meng	Stagecoach greens	
Carl Lewis	Member	Executive pay and bonuses are shameful. How can that be justified?
Carleen Faybusovich	Visitor /Former Member	We stand with the workers!! STOP AI
Carlie	Visitor	
Carlo Rodrigo Rojas	Visitor	

Carlos Lopez	SEIU 1021 Member	
Carly Johnson	Visitor	
Carmen DeLeon	Community Science Professional, SSI Intern Alum	CAS is a beloved San Francisco institution, destination, and valuable source of scientific education for the community, which is so valuable in this day and age of the climate crisis. I grew up
Carol Hayden	Visitor/Donor	
Carolina Rodriguez	Science Teacher	
Caroline Casanto	Visitor	
Caroline Nemile	Member, Scientist, & Mother	
Caroline Perez	Visitor	
Caroline S	Visitor	Cal Academy would be nothing without it's dedicated staff! No more soulless AI!
Caroline Shen	Visitor	
Caroline Trejo	Visitor	
Carolyn Chua	Visitor	
Carolyn Ink	Visitor	
Carmaine Rose	Visitor, Lab Manager, California Institute of Quantitative Bioscienc	
Cary Fischer	SF Resident	Please explore other options beyond laying off staff.
Casey Gidon	Visitor	
CASSY [redacted]	Lover of knowledge	Stop the greed and destruction!!!
Casey Rose	Visitor	
Casey Schiller	Past Employee	
Caspian Lee Priebe	Human artist	
Cassady Kerney	Visitor	End Layoffs! No to AI!
Cassandra Gheddar	Visitor	
Cassandra Mathison	Visitor	
Cassandra Vallois Mobley	Visitor	
Cassia Brown	Student	
Cassie Velez	Visitor	
Cat Jimenez	Visitor	
Catalina Velasco	Visitor, Student, Bay Area Native	
Catherine Harrington	Visitor	
Catherine Hatrick	In design field	
Catherine Nunez	Community member	
Catherine Tracy	Visitor	The PEOPLE that design and run the planetarium, design the exhibits and run day to day engaging with visitors operation are the people who make Cal Academy of Sciences what it is today.
Catherine Thomas	Member/Parent	Save our staff, save our studios, turn the ship around, and steward the Academy without destroying what makes it great!
Catherine Tran	Visitor	
Catherine Y.	CAS Employee	
Catt Tricot	Visitor	
Cavyn McDonald	Visitor	
Cea Sowerwine	Parent	
Cecilia Souza	Visitor and zookeeper at an AZA facility	
Cee Wright	Visitor	
Celeste Moen	Senior Aquarist	
Celeste Ohta	Collections Database Administrator / Registrar, Asian Art Museum	
Celine Goe	Visitor & Student	
Celine Wallace	Fellow museum worker at SFMOMA	

Chai Rawdzewakul	visitor / local artist	It is for the betterment of the community and culture to retain staff! I haven't seen it go well, always a detriment to customers and burnout for employees
Chandra D Wimmer	Visitor	
Chandra Wimmer	Visitor	
Chanelle Mosquera	Former Volunteer and Visitor	
Chaney Summers	Visitor	
Chani Wimmer	Visitor	
Chardesae Gonzales	Visitor	
Charles Baugh	Visitor	
Charles Eisler	Supporter	
Charles Paul Duckaby Jr	Interested Potential Visitor	
Charles Subroff	Visitor, Parent	
Charles Sowers	Parent and museum worker	
Charlie Cooper	Exploratorium Union Member	
Charlie Martin	Visitor	
Charlie Wertz	Visitor and Teacher	
Charlotte Boling	Visitor	
Charlotte Quinn	Visitor	
Charlotte Ruckle	Community member	SAVE CAL ACADEMY WORKERS! AI IS NOT WELCOME HERE! PAY CUTS FOR EXECUTIVES NOW!
Charu Sharma	Student	I support this cause!
Cheryl Delapit	Educator	
Chase Silveira	Student	For over 100 years, The California Academy of Sciences has been a bedrock of research and collective advancement in fields ranging from anthropology, marine biology, geology, and more. It
Chas Cassazza	Visitor, friend to employees, union supporter	
Chelsea Thomas	Visitor	
Chelsey Dorsett	Parent	Tell the board I said "Pull your head out of your asses and your hands out of your pockets, you greedy bastards" California Academy of science workers deserve better, The Bay Area deserves
Chengcheng Feng	Parent	
Cheryl Downes McCoy	Member	
Cheryll Del Rosario	Visitor	Keep fighting the good fight!
Chiara Seim	Visitor	
Chioma Ezekwe	Physician	
Chloe Anderson	visitor	
Chloe Ayabe	Hotel Concierge	San Francisco has been gutting our core public institutions over the past years and funneling the money into private funds, when it deserves to go to the workers that come everyday into the c
Chloe Bair	Visitor and Teacher	
Chloe Beverina	Visitor	
Chloe Block	Visitor	
Chloe Nelson	Parent	
Chloe Romero	Visitor	
chloe smith	visitor	cal academy is life changing for children and adults alike in the bay, and it doesnt deserve to become a shell of its former self due to inadequate employment.
Chris Brust	Visitor	I love visiting this institution. Please don't ruin it through cutting the employees that keep it a valuable experience.
Chris Fagerland	Visitor	
Chris Macintosh	Member (40+ years)	Cal Academy is not only a place to go to enjoy exhibits and learn from permanent and rotating displays, but also does amazing research. So many discoveries, from tiny nudibranchs to large
Chris Navidad	Visitor	
Chris Rosales	Visitor	
Chris Rynders	Former Employee, Donor, and Visitor	
Chris Schoenthal	Visitor	I had my 8th birthday party at the Academy. I have loved the institution and the work that it has done, and the current direction is upsetting and concerning. Keep the workers, no AI!

Chris Stargill	Parent, former member, neighbor	
Chris Sutcliffe	Former employee, member	
Chris Tan	Previous member, parent, visiting for over 15 years	
Chrissy Carroll	Member	
Christian Chavez	Visit	
Christian Higgins	Visitor	
Christian Jacob Delacruz	Visitor, Cal Alumni	No to budget cuts and layoffs! Power to the workers!
Christian Naventi	Member	
Christian Sweatt	Member; Associate Registrar, UCSF	
Christian Ulzheimer	Long time regular visitor and occasional nite life performer	
Christie Chu	Visitor, Teacher	
Christie Keith	Visitor	
Christie Luong	Visitor	
Christin New	Member	
Christina Deming	Visitor of many years	
Christina Feder	Visitor	
Christina Folberg	Assistant Curator, Field Museum	
Christina Huynh	Visitor	
Christina Pappas	Member	
Christina Schreiner	Visitor	
Christina Spiegel	Visitor	
Christina Tani	Visitor	
Christina Thompson	Collections and Registration Assistant, Field Museum	
Christine Chen	Visitor	
Christine Ferreira	Visitor, grandmother, middle school teacher retired.	I visited the Academy of Science in the 50's and 60's with my parents and many times with my four children. I scheduled field trips to the Academy and now bring my grandchildren. All staff, l
Christine Fogarty	Associate Director, Global Museum SF State	
Christine Gonzales	Member	
Christine Haider-Wimbett	Visitor/parent	Solidarity from UPTE!
Christine Hu	Visitor	
Christine Michaelian	Longtime Visitor	
Christine Schmidt	Visitor, former member	
Christopher Berry	Visitor	
Christopher Beswick	Visitor	
Christopher Brooks	Visitor and community member	
Christopher Cornell	Visitor	
Christopher Coverley	Consistent visitor. Software Architect by trade	
Christopher Fickes	Visitor	Keep museums alive! Education by the people and for the people!
Christopher Hui	Visitor	
Christopher Kocher	Industry Comrade	
Christopher Liu	Student	
Christopher Lujano	Alumni	
Christopher Pieman	Member	
Christopher Razavi	Community member / occasional visitor	
Christopher Rowles	Visitor	AI is a great tool to help brilliant workers make more magic, it is not a replacement. It is the job of leadership to empower the people who make the Academy a place I have joyfully visited for

Christopher Song	Research Affiliate/Former GE/ Former Grad Student/ Former CA2	
Christopher Walczak	Visitor	Don't turn the cal academy into slop! Invest in your human staff!!
Christopher Weiler	Husband & father	
Christy Cira	Visitor	
Christy Zaragoza	Member	
Chrysanthemum Reynes	Visitor	
Chun Tam	Visitor	
Ciera Phung-Marion	Visitor	
Cindy Bertram	Member	
Cindy De Leon Pardo	Member	
Cindy Earl	Member, Parent	
Cindy Grigsby	Friend of Employee	
Cindy Lu	Visitor	
Claire Jorgensen	Visitor	
Claire Tennikoff	Visitor	
Clara Cosdy	Environmental Educator	The Cal Academy is an important science communication institution, whose workforce deserves respect. Work they do behind the scenes makes the academy what it is, and being a good pla Only good things can come from an institution with a dedicated and talented workforce who can afford to live in one of the most expensive cities in the world.
Clara E Lee	Donor	
Clarissa Mercado	Visitor	
Clarke Curtis	Visitor, IBEW LU 1245 Member	
Claudia L. Alvarez-Southam	Visitor	
Claudia vasquez	Member	
Clayton Von Stickle	Student and visitor	
Cleo Lagrange de Carvalho	Visitor	
clint basham	Visitor	
Cole Galloway	Visitor	
Cole Mefford	Donor	Cal Academy is a truly magical place that inspired me to pursue a degree in biology/conservation. I couldn't be grateful enough for the folks who make it all happen. Keep fighting for what yo
Cole newlin	Member	I've always loved the live planetarium shows, especially the ones at night life! The just video shows are not the same as the ones with a staff member guiding you through it
Colin Crane-Smith	Visitor	
Colie Steele-Ogus	Visitor	
Colton Ross	Visitor	
Cong Nguyen	Visitor, doctor	
Conner Parkinson	Visitor and OUSD Science Teacher	Stop the layoffs and cut administrative salaries!
Connie Chuck	Visitor	Protect Cal Academy Workers!
Connie Hwang	Visitor	
Connor Conaway	Member	
Conor	Visitor	
Conor Kelly	Visitor	
Conrad Federspiel	Member	
Conrad Schmehl	Visitor	
Constantine Janello	Visitor, donor	
Cooper Cowan	Visitor	
Cooper Vasek	Visitor	
Cora Braun	PhD Student, Media Studies in Planetariums, Kiel University of Apr	

Coral yu	Visitor	
Coretta Franklin	Friend	
Corey Chan	Visitor	
Corey Hartman	Visitor	Front line employees should not carry the burden of fixing managements failed leadership. Management jobs should take pay cuts, lay offs and or furloughs for their mistakes before front lin
Corey Patrick	Visitor, Lead Trainer, J Bodyworks	
Corey Patterson	Visitor	
Cone Ralston	Visitor	
Corinn Hillstrom	Visitor	
Corinne Drach	Museum Preparator	
Corte Valle	Visitor	
Cory Basten	Visitor	
Cory Huynh	Visitor	
Courtney	Visitor	
Courtney Donegan	Visitor	
Courtney Jacobson	Former Donor	
Courtney Thomas	Visitor	We love cal academy. The people make it what it is. Fix your leadership problem
Craig Coombs	Visitor	
Craig Rose	Member	Cutting creative teams is never the answer, for an institution that lives or dies by creativity.
Creativity Employed United	Community	
Cris T	Donor	
Cristie Patties Belby	Visitor	
Cristina Chavez	Visitor	
Cristina Cota	Teacher member	
Cristopher Mark Bautista	Visitor	
Crystal Alvarado-Rodriguez	Marine Scientist & former member (canceled due to anti-union bel	
Curtis Fan	Visitor	
Cybelle A Baker	Visitor	
Cynthia Crabtle	Visitor	
Cynthia Howell	Visitor and Parent	
Cynthia Sholes	Visitor	The contribution to the natural science and education that the museum engages in is an important and irreplaceable community resource. Please keep the mission alive and well by supportir
Cynthia Traganese	Member. Educator. Lower School Science Specialist, San Domenic	
Daiquiri Weed	Famsf Accounting Dept, SEIU member, visitor for over 50 years	
Daisy Craig	Garden teacher on the coastside	
Daisy Roman	Visitor	
Dakota Tittle	Visitor	
Dale Cruse	Visitor	
Dan Morris	Donor	
Dan Tell	Museum Consultant	
Dan Weinberg	Member	
Dana Bardolph-Carlson	Visitor, Associate Professor of Anthropology, Northern Illinois Univ	
Dana Chan	Visitor	
Dana Dinh	Vistor	
Danae Griffin	Visitor	
Dane N Cross	Visitor	

Dani Ervin	Visitor	
Dani Jensen	Visitor	
Danica MacMillan	Visitor	
Danica Wyatt	Parent	
Daniel Angel	Hopeful future visitor	Hello, my name is Daniel and I go by Danny. I am in my 30's now but attended college in the Monterey Bay area and have several friends from SF Bay -adjacent communities and was a freque My many friends from the City, from the North Bay, to the South Bay, to the East Bay were all never shy about gushing about what an amazing institution the museum was and is. They all cite I won't get deep into the morals of paying nonprofit executives close to a million in salary but would rather focus on the critical role an educational and experiential learning institution provide Seeing firsthand my cousin who has been museum staff at an LA county museum for over a decade has helped me to understand how fair pay and treatment of museum frontline workers re I urge you to please do the right thing. Do everything you can to retain the identity of the museum by maintaining staffing levels and programming. I would love to visit very soon and hope tha Visiting soon hopefully, but only if you make the right choices, Danny A.
Daniel Arroyo	San Franciscan	
Daniel C Zichichi	Jenks Public School s Planetarium Director	
Daniel Chai	Visitor	
Daniel Coronado	Visitor	
Daniel Fernandez Martinez	Photographer	
Daniel J Brakeman	Visitor and Former Member	
Daniel Kent	Visitor	
Daniel Lavarie	Visitor	
Daniel Lyons	Visitor	
Daniel Martinez	Member	
Daniel Marx	Visitor	
Daniel Muoio	Visitor	
Daniel Pannell	Visitor	
Daniel Pollak	Visitor and Parent	
Daniel Prone	Visitor	
Daniel Quintero	Visitor	
Daniela Escobedo	Supporter	
Daniele Bibbe	Parent, past member	This institution is important and the workers who run it are vital. We cannot expect the museum to continue to function at a high level without proper staffing. Do the right thing for the worker
Daniel's Cato	Visitor	
Danielle Fontaine	Visitor	
Danielle Gellis	Visitor	
Danielle Levine	Former Employee	
Danielle Quinn	Parent and Visitor	
Danielle Silva	Visitor	Crystal needs to get the stick out of her ass
Danielle Toney	Parent	
Danielle Tran	Visitor, Physician	
Danielle Z	Visitor	
Danichay Delaboussaye	Visitor	
Danni Blackman	Visitor	You are going against your own mission values investing in AI, who knowingly waste 5 million gallons per day! It is a disrespect to the nature you claim to take pride in protecting. To replace y
Danni Ngo	Member	
Dannie Holzer	Former Academy Employee	
Danny Campos	Visitor	
Danny Meltzer	Member	

Daphne Li	visitor	keep calacademy human!!
Daphne Pangtono	Visitor	
Darien Fiorino	previous employee	
Darin Hughes	Visitor	Please do not misjudge the moment and gut a human-serving institution of its human staff.
Darin S.	Visitor	
Darolyn Barber	Visitor	
Daryl Agpalo	union sibling	
Dashiel Murawski	Visitor	
Dave Stasse	Visitor	
David Andrew Ochoa	Visitor	
David Armstrong	visitor and Asian Art Museum employee	
David Baker	Museum professional (Exploratorium)	
David Cohen	Former employee, lifelong visitor, concerned San Franciscan	
David Classer	Parent and Visitor	
David Green	Repeat visitor	
David Herdog	Visitor	
David Hartley	Visitor	I support the workers at the Academy
David Hasson	Professor of Mathematics at Skyline College	
David Hughes	Member	
David Levy	Exhibit Installer AMNH	
David Lin	physical Therapist	
David M. Hart	Visitor and Supporter of Science	I am distressed to see yet one more example of how our country is abandoning its lead in science and technology. The Board of Directors of the Academy of Sciences appears to have lost it
David Mapa	Visitor and Student	We love our Cal Academy Workers! They are always kind and passionate about this place.
David Roth	Patron/Former Guest Experience manager	Proud of Cal Academy Workers United for sticking up for themselves and this beloved institution!
David Samuels	Visitor	
David Sobel	Visitor Arts Organizer	
David Story	Visitor	
David Torres	Student	
David Velasquez	Visitor	
Dawn Carlos	Member	
Dax Rice	Visitor	
Dayne Wahl	Visitor	
Dean Bonilla	Visitor	
Dean Lyons	Visitor	
Debbie Nguyen	Visitor	
Deborah Crooks	Visitor	
Debra A. O'Leary	San Francisco Resident	
Debra Baldo	visitor and former museum volunteer	
Debra Crow	Visitor	
Debra Newton	Visitor	CA academy of Sciences is the cornerstone of the Bay Area educating people of all ages.
Delaney Bennett	Visitor	Stop the layoffs and put the cal academy into the hands of the workers who make it thrive! NO AI and stop the executive wage gap!
Denise Lillian	Visitor	
Denise Middleton	Director of Exhibit Development, Exploratorium	
Denise On	Visitor	

Denise Selleck	Visitor	I've been going to the academy since I was a small child and I would hope that the Next Generations will be afforded the same opportunities that I had for an affordable, educational and fun e
Denise Tran	Visitor	
Denressa Atties	Visitor	
Dennis M Davidson	Visitor	CalAcademy's staff, scientists, volunteers and future employees need your help. You can ensure a long-term solution to CalAcademy's staffing needs by launching a billion dollar staff endow
Desiree Refsnes	SEIU member	
Desirée Sapphire	Visitor, SEIU Local 1021 member	
Desmond Lee Wisecarb	Visitor, Student	I have been going to Cal Academy since I was a wee lad, love the place. Close the wage gap! Say "Absolutely not" to AI slop!
Destinee Her	Visitor	
Devan Mancino-Abraham	Member	
Devea Mendoza	Visitor	
Devin Murray	Visitor	
Devina Do	Visitor	
Devon Laduzinsky	Visitor, Parent	
Devon Clawson	Education professional	
Deva Zarni	Visitor	
Dhruv Jain	Visitor	
Diana Kaufmann	Visitor	
Diana Le	Visitor	
Diana Phan	Former employee in Entomology department of California Acaderr	
Diana Ravecchio	Parent	
Diana Tamayo	Visitor	
Diane Beaubaire	Visitor	I have visited CalAcademy since I was a child living in SF. And many times since then over 70 years. I am so disappointed in the current state of affairs at CalAcademy. No layoffs!
Diane Eberts	Visitor, Scientist	
Dianna L. Amezquita	Visitor, Parent	
Diego Farfan	Visitor	
Diego Sanchez	Visitor	
Diem Phuong Le	Visitor	
digi a sandusky	Visitor	
Dillon Degala	Visitor	Prevent injustice!
Dillon Lee	Museum Audio/Visual	
Dina Rodriguez	Visitor	
Dominic Bermudez	Visitor	
Dominic MacCormack	Former careers in science intern (1999-2004)	
Dominic Meisant	Visitor	Me and many of my friends have loved frequenting the academy over the years and would like to continue to do so but not if the current planned changes are implemented.
Dominic Ryan	Neighbor and visitor	
Donald Margolis	Visitor	
Donna Antonijevic	Member / Parent	Canceled my years long membership for how Cal Academy is being run. Support your workers! Support the community, not the executives!
Donna Chan	Visitor	
Donna Flores	Visitor	Real exhibits by REAL people! Keep the staff working!! Look @ other ways to recover the deficit, please.
Donna Pomeroy	Visitor, Community Science participant	
Donna Valentine	Frequent visitor	
Dorothy Stanford	Member	
Doug Williams	Visitor	Kill your AI
Dr Brendan Bouffard	Former visiting researcher at CAS; current curator at Senckenberg	

Dr. Adrian Van Allen	Senior Exhibit Content Developer, California Academy of Sciences	
Dr. Anna-Louise Doss	Visitor	Leadership comes from the top down and these positions are ones of accountability
Dr. Colby Croft	Visitor	No layoffs! Close the deficit by reducing upper management salaries.
Dr. Desire D Whitmore	California Academy of the Sciences Fellow, Exploratorium Director	
Dr. Jade Sales-Lee	Visitor, PhD biochemist	
Dr. Jennifer J. Ryceniga	Donor	People are the creators and sustainers of science! Hold onto them, let the AI drop!
Dr. Joshua Summit	Donor	
Dr. Lauren Park	Visitor	
Dr. Stephen Hamilton	Former member, visitor.	
Dr. Sveiven	Member	Restructure and don't bother paying corporate heads such high salaries. Our expeirence as members is directly facilitated by staff, PERIOD.
Dr. Tim Horsley	Archaeological Scientist and Concerned Citizen	
Dulce Rios	Visitor	
Durinda King	Visitor	
Dwayne Maxwell	Visitor	
Dylan Beach	Local public school teacher	I'm not coming back to the rock fund program with my classes until there's a more democratic and socially run layout for workers (they're the ones who actually make this place special)
Dylan Bergersen	CAS Entomology Curatorial Assistant I	
Dylan Bergeron	Visitor	The humans who work here are what make this facility special and worth returning to again and again
Dylan Borgording	Visitor	
Dylan Salas	Member	
Dylan Wainwright	Visitor, Biologist, Assistant professor at Purdue University	I grew up going to the california academy of science and one of the high points of my scientific career was when I worked with your exhibits team to add parts of my research to a temporary
Dylan Winkler	Visitor	
Dylan Wright	Community Member, Veteran	
Dyllan Thweatt	Visitor	
Dzenita Dzananovic	Visitor	
E A	visitor & former member	I lived in the Bay Area from 2000 to 2017 and was a member and visited often during that time. I am heartbroken to see what is happening to the workers and programs at this beloved comm
E Hamrott	Former museum professional	
Earnestine Harrison	Visitor	
Ed Hokkan	Native Plant Landscaper	
Edan Chalsomtarana	Long time patron	
Eden Lande	Visitor	
Eduardo Salazar	Visitor	This study discipline helps shape our entire sociological connection not only in the micro sense but also in our macro environment. Please preserve science.
Edward J. Pizzini, Ph.D.	Regular Visitor, Parent, and Lecturer at CSU East Bay	
Edward T	Student	
Edward Tapel	Visitor	
Edwin Ng	Former Resident	
Eitan Angel	Visitor	
Ekam Sandhu	Lifelong visitor, former member	
Ekta Pawa	Visitor	
Elaine Chang	visitor	
Elaine Howard	Visitor	
Elaine Pow	Visitor	
Elaine Salinger	Visitor	
Elaine Wu	Student	The Cal Academy of Sciences is an integral part of San Francisco and the Bay Area in general. Losing it in any way would be like losing a heartbeat.

Eleanor Allen-Henderson	San Francisco Resident, Visitor	
Eleanor Wong	Visitor, PhD Student	
Elena Best	Scientific Affiliate, Field Museum	
Elena Hartley	Visitor	
Elena Proteschi	Member	
Eli G	Supporter	Keep California biodiverse and healthy!
Ella Canfield	Visitor	
Elias Abbott	Visitor	
Eliath Malfatti	Visitor	
Elise Nguyen	Student	I will not visit the California Academy of Sciences if workers are replaced with AI. We cannot put technology over humanity.
Elise Picard	Former staff	
Elisha Conrad	Project Manager, Exploratorium	
Elissa DeCaro	Visitor	
Eliza Phan	visitor	
Elizabeth Donoghue	Parent & Member	
Elizabeth EF Smith, PhD	Professional entomologist in Kansas	
Elizabeth Flores	Visitor	Restructure the funding now. Pay the workers. Lead with innovation, education and this museum belongs to the public.
Elizabeth Harrison	Member	
Elizabeth Howell	Vistor	
Elizabeth Howland	Member	
Elizabeth Keddy	Visitor, parent, college professor	
Elizabeth Krohs	Senior Curatorial Assistant, CAS Invertebrate Zoology	
Elizabeth Lantze	Visitor	
Elizabeth Mateo	Registered Nurse, museum patron	The Cal Academy of Sciences has been an anchor in Golden Gate Park for many years and I have brought many groups of students from around the world to visit the world class exhibits. It w
Elizabeth McGraw	Visitor	
Elizabeth Mitchell	Visitor	
Elizabeth Petersen	Visitor	This is a massive part of the SF community, we will not stand by and see it erased
Elizabeth Rabenstein	Visitor/Educator	
Elizabeth Sondovsky	Visitor	
Elizabeth Stothal	Visitor, tech worker	
Elizabeth Travelsight	SF parent, lifelong visitor, former member	
Ella Briggs Freeman	Visitor	
Ellen Moore	Visitor	
Ellen Toomey	Visitor	Do what's in the people's and the planet's best interest!
Ellie Glass	Visitor	
Ellie Hannon	Parent, former member	
Elsy Fernandez-Monroy	Visitor and student	
Elyse Sneddy	Visitor	
ElyseWarner	Visitor	Workers unite !!
Emanuela Damiani	Member	
Emilee Easter	Visitor	Please save cal academy it is loved by so many!
Emilia T	Visitor	The academy is built by stewards of science; laying them off in exchange for LLMs that inherently exploit nature is absurd. Layoffs are clear and cowardly evidence of failure by the managers
Emilie Cunning	Emory University, friend of former employee of Cal Academy	If anyone has to be replaced, it should be the C-suite and the bloated salary executives, who are showing to be redundant with the way their decisions lack sense, integrity, or humanity.

Emily	Museum professional and human being	
Emily Baltz, Ph.D.	Visitor	
Emily Bark	Visitor	Protect this critical institution
Emily Bowyer	Visitor	
Emily Chao	Visitor	
Emily Dacko	Visitor	
Emily Dwyer	Visitor	
Emily Eggenberger	Visitor	The academy has always been one of my favorite places to bring visitors to. The news of the layoffs has been incredibly disappointing and progressively gets worse. The identity of the acade
Emily Foster	Visitor, parent, Librarian at Oakland Public Library	Please retain your wonderful staff. They make it a joy to visit and also do so much important research work. The library is a key part of an essential scientific research institution and can't be
Emily Halim	Student	Hollowing out the human spirit that makes Cal Academy the grand institution that it is would be a grave error. Investment in the people that care is always the solution.
Emily Hassel	visitor	
Emily Lee	Member	
Emily Little	Visitor	I have been saving all year to take my and my sister's family SF and to the academy. My nephew wants to work at a science museum when he grows up- please keep these jobs!
Emily Matthews	Visitor and local educator	
Emily McKay	Former staff	
emily nguyen	visitor	
Emily Niekrasz	Social Media Manager, Smithsonian	
Emily Rees	Visitor	
Emily Schmidt	Parent	DO WHAT IS RIGHT!
Emily Spain Lavender	Member	
Emily Steelhammer	Patron	
Emily Thorsen	Member	
Emily Vanderpol	Visitor and museum lover	
Emily Wheeler	Visitor	
Emily Yao	Visitor, SF local and parent	
Emily Zhang	ex-Member	This is extremely disappointing to learn about. The Academy of Science means so much to me, and I have fantasized about taking my own kids there one day. I hope it will remain an institutio
Emma Alcaraz Dickel	Visitor & parent	
Emma Berry	Visitor	
Emma Centeno	Volunteer	
Emma Comay	Graduate Student/Scientist	
Emma Daniels	Visitor	The planetarium is a vital part of San Francisco, and it is a slap in the face to the Academy to cut it after paying nearly $1M to a man who mismanaged the facility. Do better, save the planetar
Emma Dewey	Visitor	
Emma Holdenegger Leach	Student and frequent visitor	
Emma Kanepp	Visitor	
Emma Mayhree	Visitor	
Emma Turner-Trujillo	Field Museum Workers United	
Emmet O'Connor	Visitor	
Emnco Luis Moreno	Student	
Eric Edelman	Previous Planetarium Show Presenter	
Eric Francis Kohler	visitor	
Eric Hudson	Visitor, Ph.D in Chemistry, retired	
Eric Nathaniel Raygoza	Visitor	If the response to workers demanding dignity is replacing them with AI, the problem isn't the workers. Technology should serve humanity, not replace it.
Eric R. Eaton	Author, Princeton University Press	
Eric Talbert	Former member	

Eric Yuong	Visitor	
Eric Wang	Former Employee	
Eric Wang	Former Employee	
Eric Zimmerer	Member	
Erica Kane	Visitor	
Erica Lopez-Veale	Visitor	
Erica Ng	Parent, Educator	
Erich B Fiederer	Visitor	
Ericka Burgess	Visitor	
Erik Engelstrom	Visitor	
Erik Dodge	Student and Visitor	
Erik Krumrey	Calacademy Viz Studio Employee, Member SEIU 1021	
Erik Villegas	Visitor	
Erika Escamilla	Sister	
Erika Hitchcock	Visitor	
Erika Lujano De Osborne	Visitor	
Erika M J Alperin	Member	
Erika Rosenberg	Consulting scientist, UC Davis	
Erika Schoenborn	Visitor	
Erika Shanahan Gleba	Visitor	
Erin Cole	Visitor, Exploratorium museum staff	
Erin Flynn	Donor	Turn the ship around! Reorganize if you must, but layoffs are not necessary. Instead rethink your executive compensation strategy. Additionally, consider refinancing, recruiting more/new Boa
Erin Jocklinsom	Visitor	I went in December and thought this place is this best. We always bring our out of town family. I love the remodel and the living room would be a shame to lose. Went for tiny chef. Planetary s
Erin Kelly	PhD	
Erin Keegan	Visitor	Don't let go of the hardworking people that actually makes The Academy of Sciences great. Also, pay your people livable wages. I assure you they are more deserving than than the so-called
Erin Smith	Employee - education department	
Erin Taylor	Visitor and Educator	
Erin Van Rossem	Member	
Ernest Pacheco	Alumni student of Cal Academy summer classes	
Ernest Paker	Visitor and former employee	
Ernest Parker	Visitor and former employee	
Esmeralda Cisneros	Visitor parent	
Esmeralda Guzman	Visitor	
Estephanie Lujano	Parent	
Esther Song	Parent	
Eman Ruttimer	Visitor	
Ethan Frantz	Member	
Ethan Philip Chrestman	Visitor, Steamfitter Local 0342	
Eugene Fairley	Visitor	
Eugenia Clark	Visitor	
Eva Gresham	Patron	
Eva Lovell	Visitor	
Eva Maria Farzi	Visitor	
Eva Martinez	Visitor, archivist	

Eva Wexler	Parent	
Evan Breslow	Visitor	
Evan Hynes	Visitor	
Evelyn Baker-Carmack	Visitor, Major Gifts Officer OMCA	
Evelyn muros	Visitor/fellow human	
Evelyn Page Shafer	Visitor	
Everett Schafer	Visitor	
Evita Cruz	Visitor	
EZEKIA MTETWA	POSTDOCTORAL RESEARCH SCIENTIST, AFRICAN ANTHROPOLO	
Ezekiel Cortez	Visitor	
Faatimah Syed	Visitor	
Fabian Schwertz	Visitor, Former Employee, State of California Analyst	
Fatih Ortagon	Digital Marketing Specialist, Exploratorium	
Farah Faisal	Visitor	
Farhia Cabar	Visitor	
Fatai Tokolahi	Parent	
FAUVA KIMBERLY MILLER	CASE MANAGER	
Faby Bedrano	Visitor	Protect workers! Protect artists! We don't need any more AI slop, leave those for the bay bridge.
Felicia Gershberg, PhD	Visitor	
Felix Gomez	Biologist, donor	No executive should be paid this large a waste of money
Felix Marshalek	Visitor	
Fernando Rodriguez	Visitor	
Fiona McGarry	Visitor	
Fiorella Bernal	Visitor	
Firuze Gokce	Parent	Cal Academy is the bedrock of innovation, science and education. It plays a pivotal role for a better future for all of is and our kids. AI is prediction machine and productivity tool. AI cannot re
Florence Zhang	Visitor	
Francesca Alcala	Visitor	
Francesca Gardner	Visitor	
Francisco Ramirez	Visitor	
Francisco Rojas	San Franciscan	
Frank Fiorino	Visitor	
Frank Puskus	Director of Sales	
Frankie Burton	Human	
Fred Maedayashi	Donor	
Freiea Sylver	None	
Frieda Moffatt	Visitor	
Fry Friend	Visitor	
Gabby Farrer	Employee	
Gabby White	Member	
Gabe Ayala	Visitor	
Gabriel Kahn	Visitor	
Gabriela Aguilar	Visitor, science illustrator	I'm extremely disappointed to learn about the layoffs and the lack of empathy from the Cal Academy leaders. Cal Academy is a well established institution that has done great work to educat
Gabriela Aleman	Visitor	
Gabriela Kerner De Lasse	Visitor	

Gabrielle McGuire	Student + long time visitor	
Gabriella Serrabenni	Visitor	
Gabrielle Dooley-Chambers	Visitor	
Gabrielle Gibson	UP School of Archaeology	
Gabrielle Shone	Parent and Frequent Visitor	Sad to see this place going downhill. I am lower middle class and the inclusion of medi-cal recipients for reduced admission was a game changer for me as a single mom who makes just enc
Gabrielle Stiles	Visitor	
Gaby Goubaud	Visitor	
Gaelyn Ong	Visitor and former volunteer	
Galen Carlsen	Visitor	
Garrett Brown	associate	
Garrett Parker	Family Plus member	I was considering renewing my membership, and absolutely will not if these layoffs are carried out.
Garrett Warshaw	Visitor	It's reckless to chip away at this community resource exactly where it brings value to the Bay Area community. With continued disinvestment in core museum operations in Golden Gate Park,
gary brkovcik	visitor	
Gary Chan	Visitor	
Gary Emrich	Visitor	
Gary Gegenson	SEIU 1021 member	The members of SEIU at The Arc SF stand with Cal Academy workers.
Gaurav M	Visitor	
Gavin Clark	Visitor	
Gavin White	Visitor	
Gavin Yamey	Visitor	
Gayle Laird	Former staff	
Geneviève Maze	Visitor	
Genevieve Perez	Visitor, MS in Health Science at Touro University, Founder Transce	An institution cannot run without the lifeblood of the people who support it with their passions, skills, and care. There is no reason any one individual should garner more than needed to com
Gens Gensics	Member, visitor, physician	
Geoff Holt	Visitor, parent	
Geoffrey Hutton	Visitor	Don't overpay execs while firing people!
George Michael	Student	KEEP THE STAFF
Gia Madonicos	Membership and Reservations Office Agent, Exploratorium	
Giacham Nguyen	Visitor	I used to go to the planetarium as a kid and it was so impactful on how I viewed the universe. The workers shouldn't have to lose their jobs because of your shitty executives
Gianna Nathan	Visitor and native San Franciscan	
Gillian Peterson	Undergraduate student in Environmental Science and Museums P	Cal Academy needs to be preserved for coming generations, and needs to maintain the integrity that communities have relied on for decades. No AI integration or outsourcing- No confidence
Gina Morris	Parent of 4 SF kids, CFO, Morris Development	
Gina Pastore, MSEd	Teacher/Parent	
Gio Velasco	Visitor	
Giorgio Yaye	Visitor	
Gitit Levet	Visitor	
Gizelle A. Estomagnac	Visitor, University Researcher, University of the Philippines Marine	
Gladys Vargas-Guizar	Visitor	
Glen D. Mallet	Volunteer Researcher, Nat'l Speleological Society	
Glenda Mahoney	Visitor and Bay Area Parent	I've always loved CalAcademy because of its beautiful and creative exhibits and educational content. I usually visit every year, but I will not pay to bring my children here if the exhibits are all s
Gloria Alvarez	Visitor	
Gloria Weed	Family of an employee affected by the layoffs	
Gloria Weed	Family member of an employee	
Glory Jacquat	Visitor and scientist	

Goldie Cal	Visitor	
Goldman	Student/Visitor	
Golzar tehrani	Visitor	
Gopi Patel	Visitor	I've been visiting the Cal Academy of sciences for the past 17 years as a Bay Area resident. Its a beloved institution with our entire family and this is simply unacceptable! For an institution th
Gordon C. Snelling	field associate LACM	
Gordon Edgar	Community Member	
Grace Decker	Member	
Grace Dickinson	Visitor and Educator and Union Member!	
Grace Kim	Visitor, Healthcare worker, & Student	
Grace Kim	Lab Manager, Cal Academy	
Grace Turovsky	Member	
Gracie Creed	Visitor	
Gracie Jamison	Visitor, UAW	
Graham Greving	Visitor, Parent, Adjacent Museum Worker	
Grant Gaffney	Visitor, resident	
Greg D	Former docent	
Greg Keydel	Member	
Greg Mitchell	Visitor	
Greg Rotter	Member / Senior Web & Interactive Developer	
Gregory	Parent	With scientific research under attack we can not bow to pressure by cutting those who help communicate and advance the work! Management must work to find funding and take a solidarity
Gretchen Felker-Martin	Visitor	
Gretchen Mullen Ortiz	Visitor	
Guillaume Peloquin	Visiteur	
Gunnar Dykstra-Erickson	San Francisco Resident	
H L Waterman	Visitor	
H. Brogan Gealey	Volunteer	
Hagar Cal	Visitor	
Haichung Cheah	Visitor	
Hailey Cairns	Law Student	This is my favorite museum and brings me so much joy. Please pay the workers a living wage so it can stay open!
Hailey Lederer	Student / visitor	It's very noble to devote your time and your life to not just the pursuit of knowledge but the pursuit of giving that knowledge to others and inspire greater change and appreciation for the worl
Haji A Davis	Visitor	
hal dena	visitor	
Haley Borden	Visitor, Landscape Architect, ASLA Sierra Chapter President	
Haley D. Pozos	Visitor and Museum Worker	
Haley O'Neil	Visitor	
Halle Rotter	Visitor	
Hamish Ferguson	Member	I stand with CAWU!
Hana Kang	Visitor	
Hanaa Alhasougi	Visitor	
Hannah Gomez Fadus	Visitor	
Hannah Hasselkorn	Visitor	No AI! Save science!
Hannah Lamb-Vines	Visitor	We have seen this pattern play out at so many institutions vital to the Bay Area community, ending in eventual shuttering or buy outs from bigger institutions with no community affiliation. Do
Hannah Murray	Student	
Hannah Slater	Visitor	

Hadie Williams-Baron	Visitor	
Haven Livingston	Visitor	Make cuts at the top and keep the vital staff that makes Cal Acad so special, relevant and human! This staff deserves better and so do we the visitors of Cal Academy!
Hayden Charlesson	Visitor	
Hayley Carmody	Visitor	I lived in the bay area for 10 years. Moved back to Southern California and now have a kid. I go back to the bay often and visit, but will not anymore unless workers are respected!
Hayley Cotelli	Visitor	
Hayley Leventhal	Visitor	
Hazel Mcneil	Visitor	AI will never be able to replace human workers and will mean a further decrease in visitors. These workers create the magic of coming to visit and firing them may cut costs in the short term
Hazel Muñoz	Visitor	
Heather Browning	Former student, former member and life long lover of The Academ	
Heather Cassell	Resident, Freelance Journalist, and Tour Guide	I stand with the Academy staff.
Heather Hayse	Visitor	
Heather Hoffrath	Visitor	
Heather Humble	Visitor	
Heather Kraft	Visitor	I stand with the Academy workers!
Heather LaBooy	Visitor	
Heather Lee	Visitor	
Heather McCarty	Visitor, STEM Educator	
Heather Murphy	Member	I stand with Cal Academy Workers and their requests.
Heather Randolph	Visitor	
Heather Richards	Parent	I believe in this mission & I believe in the importance of the work being done here
HEATHER SANDERS	Visitor	
Heather Sarlin	Visitor	
Heather T. Anderson, Ph.D.	visitor	
Hector Iyeco	Visitor	
Heidi Johnson	Visitor	
Heidi Konarski	Concerned Visitor	
Helen Beaton	Visitor	
Helen Lee	Educator, MAT, MCP, AMFT	
helen ung	member/visitor	
Helena Sooma	Vistitor	
Helen Shih	Visitor	
Henry Dorsch	Visitor	
Henry Herz	Visitor	
Herbert Fretel	Member, Preparator II, Asian Art Museum	
Hesham Ettara	Member	
heyla johnson	visitor	
Hilary Vo	Visitor	
Hilda Lurano	Visitor	
Holly Boston	Visitor, Designer	
Holly Fleming	Supporter	
Holly Jones	Professor	
Holly Rosenblum	Employee	
Holly Wyer	Member	
Honey Saetum	Visitor	

Hope Fu	Student	
Hope Nelson	Visitor	
Hudson Cooper	Visitor	
Huong Le On	Member	
Huy Nguyen	Visitor	
Huyen Nguyen	Visitor	
Ian Farnsworth	Visitor	
Ian Francisco	Visitor	
Ian Frederick-Rothwell	Visitor and parent, Digitization Specialist, UC Berkeley University L	
Ian Hart	Exhibition Preparator, California Academy of Sciences	
Ian Ho-Wong	Member	
Ian McFaul	Visitor, avid iNaturalist user, California Naturalist	The Cal Academy of Sciences has immense value to San Francisco and far beyond for conservation and reconnecting visitors to the wonders of the natural world around us. This work neces Please double down on working with and for your team, not keeping the high salaries of executive leadership safe while the doers get a pink slip.
Ian Silva	Member	
Ian Taurone	Visitor	
Iana Fried	Member, parent	
Indiana Kountoupis	Individual Plus Member	
Indigo Hua	Visitor/ Museum Worker	
Indigo Rosenberg	Member	
Indra Mungal	Visitor	
Inés G	seiu 1021 member	
Inger Wong	Visitor	
Ines Baker	Visitor	
Ines Juanico	Visitor	
Inna Rivera	Visitor and former volunteer	
Irma Rodriguez	Paraeducator	Such an amazing place!!
Irma Ruiz	Visitor	
Isa Mandsa	Visitor	
Isaac Baron	Patron	
Isaac Lichter Marck	Curator, California Academy of Sciences	
Isabel Sullivan	Visitor	
Isabela Acosta	Student	Rescind the layoffs! Meet worker demands! Staff make the museum magic!!
Isabela Cole	Visitor	
Isabella Aguilar	Student	
Isabella Belof	Visitor	
Isabella Decker	Visitor and Emerging Museum Professional	
Isabella Goldberg	Visitor	
Isabella Rousselle	Visitor	
Isabella Carrera	Visitor	
Isaiah Wesley Edwards	Visitor	
Isaiah Wilson	Visitor	
Isela L	Visitor	the quality of CalAcademy will decrease substantially with AI, employees are needed for the full experience
Ishani Michaella	Visitor	
Isobel Moore	Long Time Visitor and Scientist	The cal academy has taught me so much about science, ecology and research over my entire lifetime. It does so much vital research and employs amazing scientists who do important work.

Israel Carrillo	Vistor	
Issa Skyport	Visitor	
Itzel R	Visitor	
Ivan P Carpio	Visitor	
Ivan Torres	Exhibit Engineer, Exploratorium	
Izlen Cabrera	Visitor	
J Froiland	visitor	
J Hsiung	Visitor	
J Kulgein	Legal secretary	
J Wong	Visitor	
J. Kim	Former employee	
Jack Fang	Visitor	
Jack Gardner	Visitor	
Jack Hinton	Visitor	
Jack Kendall	Student	
Jack Smith	Student and longtime visitor	
Jackelroe C	Visitor	
Jackie Gruselior	Visitor	
Jackson Kerr	Producer	
Jackson Nichols	Visitor	
Jacob Field	Visitor	
Jacob Kolpas	SEIU Member, Exploratorium employee	
Jacob Labovitz	Life Sciences PhD Student and long-time visitor	
Jacob Yu	Visitor	
Jacqueline Buonocore	Visitor	
Jacqueline Delgado	Visitor	
Jacqueline Pajarillo	Visitor	
Jacqueline V. Sanchez	Visitor	
Jacqueline Valdez	visitor	
Jacqueline Whistler	Former employee	
Jacqui Moore	SEIU union member	
Jae Phan	Visitor	
Jaime Bartlacke	Visitor	
Jaime Lee	Visitor	
Jamie Qiu	Student	
Jake Schonberg	Visitor	
Jake Strand	Fellow Museum Union Worker	
Jake Watson	Educator	This plundering of the Academy of Sciences is an attack on education that feels all the more hurtful as hostility towards academia increases.
Jam Chen	Visitor	
Jamie Ervin	Member	
James A Fontanilla	Visitor	
James Anne Farrell	Parent, ex-member	
James Ballon	Visitor	
James Chen	visitor	

James Lee	Vistor	
James Lum	Visitor, SF resident	
James Mark Levi	Visitor	The staff at cal academy produce world class exhibits and planetarium shows, and they deserve to keep their jobs producing such excellent programming.
James Mulholland	Member	
James Pitingolo	Visitor	
James Pueff	Visitor	
James Smith	Student	
James Song	Visitor, parent	
Jamie Jones	Grandparent	
Jamie Kelly	Museum Collections Manager	
Jamie Noh	visitor	
Jamie Rogers	Planetarium and Production Support Engineer I	
Jamison Weeks	Visitor	
Jane Blackwell	Visitor	
Jane Theodore	Supporter	
Jane Vancowenf	Visitor	
Janet Dang	Visitor	
Janet del Monte	Parent and visitor	
Janet Winter	Visitor since I was a kid, 70 years ago	
Janice Gotshell	Visitor	
Janie Matias	Visitor, SFUSD elementary music teacher	
Jaqueline Alvarez	Visitor	
jaqueline acosta	student	
Jarmissa Do	Visitor	
Jasleen Kang	Visitor & Student	
Jasmine Bost	Member/employee	
Jasmine Jimenez	Student	
Jasmine Martin-Ramos	Visitor, Ms.	
jasmine slavin	visitor	The workers are what brings The Academy of Sciences to life!
Jasmine Tarkeshi	Parent	
Jasmine Villa	Cal Academy Employee	
Jason Davis	Student	
Jason Boyer	Visitor	
Jason Dwiggins	Visitor	
jason l	visitor	
Jason Melville, MA MBA	Visitor	
Jason Nickel	Visitor	
Jason Toney	Visitor	I stand with academy workers and hope this institution will continue to serve the San Francisco Bay Area long into the future and help usher in a new era of science literacy and stewardship o
Javier Aguayo	Visitor	
Jaxx Alexis Zobotilla	Visitor	
Jay Dang	Visitor	i'm writing in support of the worker's union at cal academy. Funds should be go towards workers instead of paying executive directors who are resigning due to funding mismanagement. I lov
Jay Holmes	Museum Educator.	
Jay LaRocque	Museum worker at the Exploratorium	
Jazel Muñoz	Visitor	

Jazlen Gomez	Member	
Jazmine Gomez	Visitor	
JD Bier	Visitor	
Jean Acke Campos	MSc	
Jeanie Mayall	Member	The California Academy of Sciences has been a fixture for curiosity for my entire life. The real people who ensure we all have access to knowledge is so important.
Jeanne Sh	Visitor	
Jeannie McKendry	Visitor	
Jed Hewitt	Visitor	
Jeff Gomez	Visitor	
Jeff Grandidge	Visitor	
Jeff Kinetec	Visitor	
Jeffery Cox	SEIU 1021 Non-profit/Private Industry Chair	
Jeffrey Harris	Visitor	
Jeffrey Miller	Parent	
Jeffrey Scattini	visitor	
Jeffrey T Stephenson	Collections Manager (retired), colleague from another museum	
Jen Armstrong	Visitor	
Jen Siegel	Visitor	The employees of the Cal Academy of Science are so important to the community, inspiring people to learn every day. They should be protected, not threatened with termination.
Jenal Simons	Visitor	
Jeniffer V Uceda	Dean at KIPP Adelante	
Jenine Marquez	Visitor	There is no Cal Academy without staff!!
Jenn Tan	SFUSD Classroom Teacher	Stop the layoffs and INVEST in your staff! They are the ones that are providing quality experiences at the Cal Academy for all patrons! Cal Academy is an integral part of the Bay Area commu
Jenna Rolle-Yuen	Visitor and Community Member	
Jenna Tidd	Visitor and educator	
Jennifer Smith-Carrillo	visitor	
Jennie Victor	Parent	
Jennifer Arellano	Visitor	
Jennifer Bath	Visitor	
Jennifer Corrasco	Visitor	
Jennifer Chon	Visitor	
Jennifer Cole	Visitor	
Jennifer Eichelman	Visitor	
Jennifer Esteen, RN	Parent	Do not layoff any workers
Jennifer Guadalupe Gonzalez	Visitor	
Jennifer Haynes White	Lifelong visitor; Scientist	
Jennifer Lawson	Member	
Jennifer Lew	Member and Parent	Please invest in the staff and keep the museum a special local jewel! Don't hollow it out until there is nothing left!
Jennifer Iojano	Visitor	
Jennifer Miller	Museum Educator	
Jennifer Montalvo	Visitor	
Jennifer Monrojan	Visitor, Parent, Student	
Jennifer Owens	Visitor	
Jennifer Roberts	Visitor, Parent and Educator	We need science. We need third spaces. Workers deserve work and they deserve fair pay.
Jennifer Smith	Visitor	People over profits!!

Jennifer Sparrow	Senior Exhibit Designer	
Jennifer Stock	visitor	all levels need to work together to get out of this crisis
Jennifer Voorhees	Member	I have loved this institution since I was a child. Do not trash it! No layoffs!! Support the staff that make that place wonderful!! No AI slop!!!
Jennifer Weed	Visitor	
Jennifer Yi	Visitor	
Jennifer Yu	Visitor	I stand in solidarity with the workers of California Academy of Sciences and Cal Academy Workers United! Cal Academy of Sciences has a long history as a world-class science and natural hi
Jenny Cruz	Visitor and San Francisco Occupant	
Jenny Gottstein	Visitor	Invest in the people that make Cal Academy great!
Jenny Kuo	Visitor	
Jenny Perez	Visitor	Management needs to take a pay cut or lose their job too!
Jenny Robertson	Member	
Jenny Villagran	Parent/Visitor	
Jenoh Gonzales	Member, Past employee, Husbandry Biologist 2	
Jeremiah Matias	Student	Save Cal Academy and preserve SF communities!
Jeremy Larsen	Visitor	
Jeremy Reichard	Biologist, San Francisco Bay Bird Observatory	
Jeremy Trimble	Visitor	Please consider alternatives
Jeri Noble	Member	
Jerry Celina Nah	Employee	
Jerry Celina Nah	Worker	
Jerry Chiang	member	
Jerry Nah	Employee	
Jess Goldbeck	Visitor	
Jess Hazlett	Visitor and parent	
Jessa Nocthaar	Visitor, local educator	
Jessa Venegas	Visitor, SF resident	
Jessamy Collier-Kent	Visitor	
Jesse Engel	Visitor	
Jesse Loesberg	Visitor	
Jesse R. Dunn	Member	
Jesse Song	Visitor	
Jessi Rinard	Union Comrade	
Jessi Zachman	Visitor	
Jessica Alderman	Visitor	
Jessica Bates	Visitor	
Jessica Brooks	Visitor	
Jessica Chiarello	Donor	
Jessica cuevas	Visitor	
Jessica Fong	Visitor	
Jessica Jatiram	Visitor	
Jessica Jurado	Visitor	Keep the experts, CEOs can change
Jessica Lao	Visitor	
Jessica Lu	Visitor	Stop corporate greed! Museums should be for the people and should treasure the employees who bring their vision to life instead of outside executives with inflated pay.
Jessica Magallanes	Science Educator & Visitor	

Jessica Mitchell	Visitor	
Jessica Morrell	Visitor	
Jessica Rutherford	Visitor	
Jessica S. Morris	Visitor	
Jessica Sanders	Visitor and student.	
Jessica Smith	Parent and visitor	
Jessica Stock	exhibit developer at the Exploratorium	
Jessica Tully	Visitors	No to the proposed 53 preparatory and planetarium worker job cuts! We love you Cal Academy workers & stand with you!
Jessica Vargas	Visitor	
Jessica Wass	Member/Visitor	
Jessica Yung	Visitor	
Jessie Wolotz	Visitor, kids yoga teacher	The Academy is one of my favorite places in the whole city of SF, and I've lived here 20+ years! Please do what can be done to save the programs and people we love! ❤️
Jesus Partida	Visitor	
Jewel Sheehan	Clinical Assistant Professor, Stanford University	
Jill T Oberski	Entomologist and Assistant Professor, Hope College	
Jillian Fiske	SF native and visitor	
Jillian Lashley	Visitor	
Jillian Lashley	Visitor	
Jillian O'Connor	Visitor, Elementary School Teacher	
Jim Mase	Visitor	
Jim Wall	Visitor	
Jin Yuan	Visitor	
Joanna Celine	Student	
Joanna Kidd	visitor	
Joanna Ortiz	Visitor	
Joanna Rosso	Visitor .	
Joanna Stein	Parent and Visitor	
Joanne Mackie	Visitor/Member	Please don't layoff your teams. I would not continue to support CalAcademy if this happened.
JoAnne Warner	Member	Don't lay off the wonderful stuff. Find another way. Cut executive salaries and other cuts. We want the quality of one of our favorite institutions to stay high.
Joaquin Mayer	Visitor, mental health therapist	
Jocelito H Gonzalez Lujano	Vistor	
Jocelyn	Student	
Jocelyn Grill Smith	Visitor	
Jocelyn Konarski	Visitor	
Jocelyn Lam	-	
Jocelyn Lambert	SF Resident	
Jocelyn Tom	Donor	The planned layoffs will severely impact the effect the California Academy of Science will have on the community, science, and education.
Jocie Fong	visitor	
Joe Clapp	Visitor	
Joe James	Visitor	
Joel Solares Vitug	I take my family to the academy of science, at least maybe once a	
Joelle Kelly	Visitor, California Professional Scientist, California Energy Commis	
Joey Potire	Visitor	
Johanna Sysbers Alejandre	Alumni	

Johanna Hunlock	SF Resident, Visitor	
Johanna Meier	Visitor	
John A Gallucci	Visitor	
John A. Campos	Visitor	
John B.	doctoral scholar, local resident, donor, previous member and empl	
John Hellman	Former Donor/Student/Visitor/Community Member/Born & Raisec	
John P. Topp	Former Member, Sustainability Consultant	
John Paul Shay	Member, parent	
John Rueda	Doctor	
John Tarbox	Member	
John Terry	Visitor	
John Tseng	Member	
John Tucker	Member	
Johnathan Duello	Visitor	
Johnny Guthman	n/1	
Johnny Jones	Visitor	
Jolene Hsu	Visitor, Events Vendor	
Jolene Lally Stefanchik	visitor and student	
Jon M. Baldwin, Jr.	Exhibit Technician at the Exploratorium for 26 years	
Jonathan	Visitor (for...50 years? Former member.)	
Jonathan	member, visitor	
Jonathan C K Williams	Coordinator, Performing Arts Natural History Museum of LA Coun	
Jonathan Covey	Audio Visual Technician	
Jonathan Hardin	Visitor	
Jonathan Hsieh	Visitor	
Jonathan Loque	Visitor, Parent	
Jonathan Mitzman	Visitor	
Jonathan S	Visitor	Protect CAoS!
Jonathan yu	Visitor and Student	
Jord Liu	Visitor, member, Exhibit Developer at Exploratorium	
Jordan Bakhtegan	Academy Member, Volunteer, and fellow SEIU 1021 member (BAD	
Jordan Kane	Visitor	
Jordan Lehl	Parent	
Jordan Nadal	Visitor	
Jordan Smith	Donor/Visitor	
Jordan Vandeya	Visitor	I support the staff of cal academy of science and want this institution to continue to educate and awe all who come to visit!
Jordean Vargas	Visitor	
Jorge Salas	Organizer SEIU Local 1021	
Jorge Serratia	Visitor	
Joron Hudson Sr	Organizer, SEIU 1021	When you fight, we win!!!!
Jose Aracelis Lavarreda	Production Artisan, Walt Disney Live Imagineering	This is a needed space and this Space needs its people
Jose estrada	Visitor	
Jose Luis Jovel	Visitor	
Jose Roman Lujano	Visitor	

Joseph A	Visitor	
Joseph Beeler	Visitor	
Joseph Gaughran	Visitor	
Joseph Lin	Visitor	My partner works at CAS in the aquatics department. This has been her dream job and she cares deeply for her animals and coworkers. Everyday I see how overworked and under appreciate
Joseph Pelayo	Regular visitor with family	
Josephine Tasker	Visitor	
Josh	Visitor and past cal academy teen group choreographer	
Josh Sale	Visitor	
Josh Schechtel	Volunteer	
Josh Stephen	Docent Volunteer	
Josh Wilson	Parent, museum attendee	We are utterly shocked by the collapse of the California Academy of Science as a responsible and reputable institution, and appalled by the use of LLMs and AIs to replace talented human st
Joshua Baker	AP Biology Teacher	
Joshua Goldman	Visitor	
Joshua Jay Kennedy	Supporter	
Joshua Pi	Visitor, Post-doctotal Fellow, Chinese University of Hong Kong	
Joshua Thompson	Visitor	
Josiah Clarke	Visitor	As a regular visitor and parent, my children have learned and grown so much at the California Academy of Sciences. I fully support the staff and programs that make these experiences possil
Josue Reyes	Visitor	
Joy Chiu	Visitor	
Joy Hill	Visitor	
Joy Sheng	Visitor	CAL Academy of Sciences was an integral part of my childhood and adulthood. It ought to be protected and is a staple of the educational Bay Area community. Especially with the regular eve
Joy Zhou	Visitor	
Joyce Gilmore	Visitor	We need to hire solid Inventive leadership for our cultural institutions and programs - esp those having such a hard time. Hold people accountable - hire people with ethics!
Joyce Valencia	Visitor	
Joycelyn Lin	Visitor	
Judy Beck	Visitor + SEIU 1021 member	I've spent many educational, enjoyable, near-meditative hours at the Academy and cannot believe it is being compromised by wrong decisions about staffing, finance (esp. inflated administra
Judy Leung	Parent and visitor	
Judy W. Lee	Visitor	
Judy Yang	Visitor and Student	
Julia Berman	Visitor	
Julia Chang	Former CAS Staff	
Julia Chie	Ally	
Julia Cima	Visitor	
Julia Cowin	Visitor	
Julia Jimenez	PhD Student	The calacademy is for ALL not AI!!
Julia De	Student	Fuck corporate!
Julia Nee	SEIU Member	
Julia Park	Visitor	
Julia Ravella	Visitor	
Julia Yarak	visitor	I support the workers!
Julian Firebaugh	Natural History Collections Specialist, San Francisco Zoo and Gar	
Julian Landau	Visitor	
Juliana Muhar	Visitor, Teaching Artist	
Juliani Olson	Visitor	

Julian Penrose	Visitor	
Julian Quiben	Visitor	
Julian Tarpin	Visitor	
Juliana Brock	Visitor	
Julianne Sitze	Visitor	Support the arts, support natural history. Exhibits should be made by people, for people.
Julie A Newbold	N/A	
Julie Brennan	Visitor	
Julie Giles	Visitor and past member	
Julie Perez	Visitor	
Julie Ross Cedar	Visitor	I stand with the workers of the Cal Academy of Sciences. These layoffs are irresponsible and prove that out of touch, overpaid management is not worth a fraction of their salary.
Julie Satchel	Visitor	I got to visit when I lived in The City. It was a neighborhood free day and it was fabulous. learned so much. It's the workers that keep everything going and they shouldn't be the ones to suffer
Julie Shea	Visitor	
Julie Vermondstrand	Museum Professional and AFSCME council 36 member	
Juliette Boyer	student	
Juliesa Villalpoos	Visitor and student	
June Meadows	Visitor & Student	
June Meadows	Visitor & Student	
Justin Aguilar	Visitor	
Justin August	Parent, former educator who had students perform at the academ	
Justin Carlo	Member	
Justin Locke	visitor	
Justin Fernandez	Visitor	
Justin James	Member	
Justin Piercy	parent, architect	
Justin Turnham	Parent	
Justina Nguyen	Visitor	
Justine McOuat	Visitor; Grad Student in Biology	As a Bay Area native, the California Academy of Sciences was a field trip staple of my primary school years. I attribute this establishment, in part, for my love of science and the natural world. I'm quite disheartened to have witnessed the consequences of mismanaged funds over the past few years. Programs defunded, staff underpaid, and exhibit closures; I'm sure I'm missing so I humbly implore the higher ups at Cal Acad to please take a pay cut. San Francisco is expensive to live in, yes, but, it also gets to a point. Redistribute this wealth among workers and the mus This, although it may sound counter intuitive, involves anti-AI initiatives. AI is not only taking away human jobs, but it's doing their jobs poorly — and wasting tons of clean water in the process I hope that my wishes, and the wishes of thousands of others, do not fall upon deaf ears. I love this place and its staff, and sincerely hope for the success and prosperity of all. From a young scientist, Justine McOuat
K.L. Segura	Former multi year Member	
Ka Fong Koo	Prev. Member	Accountability is key to resilience. Mismanagement of funds requires consequence. I urge the Board to recognize the gravity of this decision and the impact it will have on the Bay Area comm
Kaan Buck	Student	
Kaela Fellows	visitor	
Kai Newquist	Visitor	Cal Academy has been and should continue to be a bastion of creative, intelligent, wholly Californian culture and education. I know that contracting, and the irresponsible replacement of staff
Kaila Edgar	Visitor, Stanford University Computing Support Analyst 2	
Kailey Kawecka	Visitor	
Kait Roberts	Visitor and Union Supporter	
Kaitlin Brawley	Community member	
Kaitlin Callahan	concerned california citizen	
Kaitlyn Smith	Visitor	

Kaleria Tekkena	Concerned Citizen, Former Student	Cease the siphoning of necessary funds to the arts. Discontinue the useless proliferation of AI. Rescind the excessive salaries of corporate overseers who contribute nothing. STOP THE CAP
Kalia Lee	Visitor	If the California Academy of Sciences cannot invest in the things that truly matter such as its employees that bring life to the museum, then it truly doesn't uphold to its own institutional belie
Kaliana Keegan	Visitor	
Kalyani S	Visitor	Please reconsider this decision to make cuts to everything that the Cal Academy is worth visiting and contributing for.
Kara McKeon	Visitor, Social Worker, Science Lover	The Academy needs to retain its safe to continue the mission of educating visitors of all backgrounds. Funding cuts should not result in the layoffs of a whole department and it reflects the l
Karen Corallo Trovao	Visitor	I hope we can help you get your message out and save this wonderful, historical, inspiring, community institution and their beloved caregivers. Together we can ensure future generations hav
Karen Kubey	Visitor	
Karen N Kai	Visitor	Allowing broad access to new worlds through exploration, science, and education has been the historic role of the CalAcademy. The public-facing (e.g. guest expeience workers and Planeta
Karen Venegas	Visitor	
Karenina Espinoza	Visitor	
Kari Klyce	Visitor	Cal Academy and the labor that supports it deserve better than this. We are losing vital parts of San Francisco that give it the heart and identity to be worth it to the many tourists and talent t
Kim Popovic and family	Member (not renewing until CalAcademy gets its shit together	
Karianne Ryeberg	Visitor	
Karina Ng	Visitor	
Karishma Kumar	Visitor	
Karissa Tom	Visitor	
Karla Garcia	Visitor/Parent/Ex-Member	
Karman Singh	Student	
Karoline Hatch-Brown	Member, Parent	Save our museum! We love the vibrance and diversity of the animals within, please also retain the vibrance and diversity of the staff and programming!!
Karrie Lemaire	Visitor	
Kassidy Powell	Visitor who met the love of my life here for our first date. EAT THE	
Kate Agarwal	Graphic Designer, Fine Arts Museums of San Francisco	
Kate Battaglia	Visitor	
Kate Goyette	Visitor, Organizer	Keep fighting!!
Kate Johnson	Visitor	
Kate Kalcic	Visitor	Funding should be going to the people who make the Academy actually run!
Kate Linhardt	Visitor	
Kate M. Sanders	Visitor	
Kate Miller	Member, also was married there	I'm absolutely devastated with the current, short sighted direction the academy is taking. It threatens its place as a leading natural history institution, and will have a detrimental impact on th
Kate Mack Walsh	50+ year visitor and Science Educator	
Kate Shipchan	Member/Parent/Donor	To whom it may concern, I hope you will support the Academy and the hard working people who have been helping to staff the place my children love best. This is a place where my family ha
Kate Wang	Undergrad Student	Visits to the Cal Academy of Sciences sparked my initial interest for the biological sciences and was the reason why I chose to study marine biology. This magical place will forever hold a sp
Katelin Tran	Visitor	Protect the California Academy of Sciences and their staff!
Katelin-Rose Kasting	Visitor	Don't give in!! Keep all your employees!!!
Katelyn Surprenant	Visitor	
Katerina Flora Jacobson	Member	
Katherine	Student	
Katherine Bigham	Visitor	
Katherine Chen	Parent	
Katherine Chen	Visitor	
Katherine Crone	Visitor	
Katherine Ghoey	Visitor	
Katherine Ghookassian	Visitor	Union strong
Katherine Gonin	member	

Katherine Hernandez	Visitor	
Katherine Hernandez	Visitor	
Katherine Kalar	Past member, visitor, parent, physical therapist (DPT)	
Katherine Lang	Parent and Visitor	
Katherine Lee	Visitor	I stand with Cal Academy Workers United!
Katherine Lysaght	Member	
Katherine Monett	Visitor, parent	
Katherine Shipman	Member, Donor, Parent	
Katherine Tungston	Visitor	
Katherine Welch	Visitor and Parent	
Katheryn Wang	Visitor	
Kathi George	Previous Employee, current Director of Cetacean Conservation Bio	I stand with the Visualization Studio.
Kathleen Connar	Past Employee	
Kathleen Eeeman	Visitor	
Kathleen M Monahan	Visitor	
Kathleen McDowell	Visitor	
Kathryn Dolence	Visitor, SF resident	
Kathryn Filby	Visitor	
Kathryn Kooistra	Former employee	
Kathryn Lybarger	Visitor	
Kathryn Roberts	Visitor	
Kathryn Weeks	Visitor	
Kathy Tran	Local visitor	Management cannot provide visitor experiences that the staff teams do
Katie	Visitor	
Katie Anastas	Visitor	
Katie Berryhill	Former Morrison Planetarium part-time staff member (1987-2009)	
Katie Brown	Visitor	
Katie Fong	Visitor	
Katie Grote	Member	
Katie Grote	Long time member, visitor, parent, and neighbor	
Katie Johnson	Visitor, Independent Contractor	
Katie Newbold	Visitor	This museum was always a highlight of my childhood!
Katie Stafford	Visitor	
Katie Vogt	Frequent Visitor from the neighborhood	
Katrina Browne	Visitor	
Katrina De Hoyos	Visitor	
Katrina De Marco	Visitor	End inflated exec pay, worker co-op today!
Katrina Pucetti	SFUSD employee	
Katrina zappala	Visitor	
Kavita Mistry	Visitor	
Kavon Hayes	Student and Visitor	
Kay Lai	Visitor and Museum Educator from Natural History Museum of Lo	
Kaya Helmowitz	Visitor	
Kaycie Luna	Museum Visitor	

Kayla Chan	Visitor	
Kayla Glanville	Visitor	
Kayla Glanville	Visitor	
Kayla Jedrich	Visitor and public school teacher	
Kayla Klein	Visitor	
Kayla Riggs	Visitor	
Kayla Williams	Visitor and former CAS employee	
Kaylee Pierson	Visitor	
Kaylen Petramalo	visitor	
Kaylyn Carpenter	Visitor	
Ke Chung	community member	Protect our resources and education for progeny, and keep jobs local and human!
Ke Shi	Visitor	
Keegan Echelson	Visitor	The looting of the California Academy of Sciences is an outrage. The Academy is one of the brightest jewels in the crown which is Golden Gate Park. The integrity of the academy must be p
Keely Parrack	Visitor	Please save the academy and all the dedicated staff and volunteers who've worked tirelessly to provide such a fantastic museum/ educational center and creative space for local communitie
Keira Lee	Student	
Keira Victor	Student	
Keith Barra	Visitor	
Keith Chin	visitor	
Kelley Bradshaw	Visitor	
Kelley Lindquist	member	
Kelley Preiss	Member	
Kellsie Craig-Jerome	Member	
Kelly Chan	Visitor	
Kelly Dhanoa	CalAcademy Docent	
Kelly Henderson	Visitor	
Kelly Lehane	Visitor	
Kelly Lopes	Visitor	
Kelly Marie Glover	Member and parent.	An amazing place that sparks the joy and imagination of both adults and children. No other compares, but you'll bring us below average if your amazing team is laid off!
Kelly Morgan	Visitor	
Kelly Neuner	Visitor	
Kelly Ng	Visitor, parent	
Kelly Redmer	Member	
Kelly Sullivan	Visitor	
Kelly Wong	Visitor	
Kelly Wong McGrath	Parent	
Kelly Yang	Visitor	
Kelly Yu	Visitor; Software Engineer	
Kelsey Atwood	Visitor	
Kelsey Bowman	visitor	
Kelsey S Johnston	Visitor	
Kelsey Taylor Komish	Visitor	
Kelsey Wecker	MBAWU, aquarium staff	
Kelsy Mysterman	Visitor/previous affiliated research scientist	
Ken Chen	Member	

Ken Emerson	Visitor	
Ken Matsuda	Donor/Visitor	
Ken Scott	Visual Artist, past Academy member	
KENNETH W PAK	Visitor	
Kendall Erickson	Visitor	The passion and tenacity put forth by the california academy workers to share knowledge with not only the public, but most importantly the youth should not be halted!
Kendall Lee	Donor Member	
Kendra	Visitor	Cal academy is a landmark and does amazing work, layoffs diminish what they can do and will only bring less funds
Kendyl Eriksen	former employee and visitor, Kendyl Eriksen M.Ed.	
Kenji Chang	Sf City Worker, DHR	I'm a fellow city worker and Local 21 member. Stop the layoffs of our community resources, our community deserves their jobs
kenjo wong	visitor	
Kenny Yue	Visitor	
Kerlin Mayo	Visitor	
Keshav Goel	Visitor	
Kevin Arevalo Ruiz	Student	
Kevin Aslan	Visitor	
Kevin Calderon	Scientist	
Kevin Candland	Past member, visitor and CCSF resident	
Kevin Casarotto	Visitor	
Kevin Fellmer	Visitor	
Kevin Hagmeier	Visitor	
Kevin Justen	Visitor	
Kevin menendez	Visitor	
Kevin Tisdell	Parent & visitor	When we fight... We win!!!!
Kevin Victor	Parent	
Kevin Wade	Visitor	
Khalid El-Kolali	Visitor	
Kiel Izabeth Fernandez	Visitor and Vendor	
Kiku Pinsetta	Visitor	
Kim	visitor	
Kim Nucci	Artist and museum professional in Chicago	
Kim U	Visitor	
Kimberlee West	Museum Patron and San Francisco Regional Water Board Enginee	
Kimberley B Thelen	DSP2, Education Specialist	
Kimberly Hitchcock	Visitor	
Kimberly Howard	Lifetime visitor, past donor	
KIMBERLY TAVARLUCKE	San Francisco Labor Council	
Kimi Eng	Visitor	
Kip Baumann	Visitor	
Kin Gleich-Andrews	Native San Franciscan pursuing teaching the sciences	
Kira Arnold	Visitor	
Kira Findling	Visitor	
Kiran Pafia	Visitor	
Kirsten Magnuson	Student	Keep fighting!
Kirsten Martin	Visitor	

Kristen Yeretzian	Education and Public Outreach Committee (Interim Chair), Royal A	
Kristy Feng	Visitor	
Kit Turgeon	Visitor	
Kitt M	Visitor	
Kitty Gonzalez	Visitor	
Kota Bindler	Visitor	
Kourtney Patrick	visitor	
Kris Bergland	Visitor	
Kris Dela Cruz	Visitor	As a volunteer at the Monterey Bay Aquarium, who often partners with the Academy of Sciences, our institution understands the value of our volunteers and staff as the foundation of our suc
Kris Jachens	Visitor	
Krishan Ram	Visitor, Friend of Engineers	
Krissie Cook	Planetarium lecturer	
Krista Wright	Visitor	
Kristen Allyson Conde	Visitor	I stand with Humanity, and art made by humans!
Kristen DeVilbiss	Visitor, Parent	
Kristen Fissell	Visitor	
Kristen Francis	Visitor	
Kristen Holloway	Visitor	
Kristen Menno	Visitor	
Kristiana Cuevas	Visitor	
Kristin Hardy	SEIU 1021 SF VP	I stand in solidarity with my brothers & sisters of CalAcademy to save the services, and stop cuts to staffing. Cut from the top, and stop balancing the budget on the backs of the workers
Kristin Mazur	Visitor	
Kristin McCandless	Visitor & Student	
Kristina Chan	Local visitor of the academy	
Kristina Lee	former Guest Experience staff	
Kristine Spalasso	Visitor	
Kristina Plegad	Visitor	
Kristopher Gulliver	Visitor, parent, homeschool teacher.	
Krystal Kenia Jasso	MSW, Intersectional Equity Insights	
Krystal Alcantara	Visitor	
Krysti Beltran	Member	
Kudret Kandis	Member	
Kyle Carbine	Visitor	
Kyle Matchkes	Visitor	
Kyle Schieman	Visitor	
Kylie Eder	Visitor	No layoffs at Cal Academy! It's the folks who work at the Cal Academy that make it a place worth going. Human care and effort is what makes it memorable, and replacing workers with AI wi
Kylie Worth	Regular Visitor	
Kyra Golightly	Visitor	
Kyra Robinson	Student, Visitor	
L Bradley	Visitor	
L Patterson	Visitor	
L.B. Johnson	A/V Technician, The Exploratorium and Asian Art Museum	
Lacey Denson	Biological Sciences Graduate Student	Effective science communication is of top tier importance at this time! It is foolish to try to save money by reducing expertise and resources from the bottom up. If savings is needed remove
Lacey Johnson	Teacher	

Lacey Taylor	Parent	Absolutely appalled at management! Do right by your workers. They're who make it all happen. Trim the fat from the top, not the bottom. Y'all are making nonprofits look real bad...
Laiz Yilmaz	Visitor	
Lam Ngo	Member	
Lena Valenzuela	Museum worker and goer	
Landon Randolph Scott	Member	
Landon Yee	Parent	
Lani LePorte-Dicerbo	Member	
Lani Goto	visitor and Bay Area resident	
Lani Sawyer	Arts worker	
Lara Mitchell	visitor	
Larissa Kenney	Visitor	
Larry evin	Parent	
Laura Abreu	Visitor and historial/researcher	
Laura Duffy	Visitor	
Laura Fong	Public Programs Supervisor	
Laura Gomez	Museum worker	
Laura Gordon-Seska	Visitor	
Laura Jessup	friend of the academy	
Laura Lopez Gonzalez	Science and health writer	
Laura Loure	Visitor and Bay Area Resident	
Laura Mayerowitz	Past member	
Laura Mees	Visitor	
Laura Rose Sanford	Visitor, Product Designer	
Laura Saenz	Visitor	The staff is who makes the planetarium experience amazing.
Lavinia Gonzales	Visitor	
Layral Fee	Visitor, Parent, RN	
Laurel Wee	Visitor	California Academy of Sciences has been an integral part of my career path as an environmental educator and my experience as a Bay Area resident. As someone who went to school in Berk
Lauren Alpert	Former employee	
Lauren Angel-Field	Visitor	
Lauren Aung	Visitor	
Lauren Banks	Visitor	
Lauren Boersma	Visitor	
Lauren Chang	Visitor	
Lauren Chaney	Visitor	
Lauren Cook	Visitor	
Lauren Croll	Bay Area Teacher	
Lauren Doyle	Visitor	Please do the right thing. Save Cal Academy
Lauren George	Employee	
Lauren Gomez	Visitor	
Lauren Hancock	Head Registrar for Anthropology, The Field Museum	
Lauren Harder	member	
Lauren Hoyle	Visitor	
Lauren Kober	Visitor - will not visit if AI is used fyi	
Lauren Low	Visitor	

Lauren Sorensen	Visitor	
Lauren Wilona	Visitor	
Laurie Peckham	Member, parent, donor	
Laurie Samuels Rayhill	Visitor	
Laurie Wan	Visitor	
Layla Isherwood	Visitor	
Lea Kim	Visitor	
Lea M Geeyer	Former CAS Guest Services and Planetarium staff	
Lea Mira Raha	Student, Alumna	Do better !!
Leah Barker	Visitor, Kumon center director	Growing up learning from Academy staff and visiting specifically for the planetarium shows was so formative that now I send my students to have the same experiences. There are no alterna
Leah McCloskey	Visitor	
Leah Weitz	Member & former Junior Academy student.	
Leah Yachymczyk	Visitor	
Leanna Nasi	Visitor	
Leanne Hagiaghi	Visitor, Parent, Educator	
Lee Ackerman	Visitor	
Lee Chaclas	Visitor	
Lee R	Parent	
Leilani Lumeo	Visitor	
Leland Cheung	Member, parent	
Lena T Wright	Local Artist	
Lennard Nerona	Visitor	
Leny Rodriguez	Family member of thriving student	
Leon Salas	Visitor	
Leonard Lim	Visitor	
Leroy Wilkes	Visitor	
Lesley Stansfield	Visitor	
Leslie J Simon	Retired Faculty Museum Studies CCSF	Please return the Academy to a place that serves the people, not an overpaid administrative class. Let the workers who know the institution best have a major say in a fiscally responsible re-s
Leslie Diemer-Turley	Visitor	
Leslie Medrano	Visitor	
Leslye Lugo	Parent	
Lessa Pfeiffer	visitor	
Leticia Javier	Visitor	Stop the lay offs! Away with AI!
Leticia Perez	Visitor	
Levi Weldon	Visitor	
Lex Rhodes	Visitor, Immersive Professional & Game Designer (Niantic)	
Lia Kantor	Visitor and fan	
Liam McCormick	member	
Liana Esch	Visitor	No layoffs! No AI!
Liat Bird	Visitor	
Libby C. Tyson	Visitor	
Lil Adams	Exploratorium Facilitator	
Lila Aguilar	Parent	
Lili Spira	Member	

Liliana rivera	Visitor	
Lilith Khan	Visitor	
Liman Diep	Lifelong Visitor, Neighbor	I've been visiting the Cal Academy since I was a child. My fondest memories are of wandering its great halls with my family. The Cal Academy is a legendary SF institution because of its wond
Lilyanna Hoffman	Visitor Engagement Facilitator at the Exploratorium	
Lilith Era	Visitor	
Lily Bennett	Member	
Lily D Thavy	Visitor	
Lin Kung	Previous employee	
Linda Gonzales	Visitor	
Linda Judah	Volunteer diver	New management is needed to stop the bleeding! Save academy staff and services! Solidarity!
Linda Mickelsonsom	SF resident and teachet	
Linda Ray	Visitor	
Linda Shore	CEO, retired, Astronomical Society Of The Pacific	
Lindsey Bell	Visitor, former member	
Lindsey Paloma Hazen	Research Collections Registrar, California Academy of Sciences	
Lindsey Spickler	Community	No layoffs. NO AI!
Lindsay Tannon	Visitor	
Linh Tran	Visitor and resident of SF	I stand with the staff of Cal Academy. No executive should be paid an obscene amount of money only for the employees to suffer. If you want to be on the right side of history and the side of
Linnea Nichols	Visitor, Student	
Lisa Aguilar	Visitor	
Lisa Beth McHenry	3302 Admission Attendant	
Lisa Choi	Visitor	
Lisa Gunatileka	Visitor	Cal Academy is one of my favorite places to take friends visiting and they have always been blown away. This can only be done through the incredible efforts of the employees who keep it ru
Lisa Hawker	Visitor	
Lisa King	Visitor & leader of SURJ SF Chapter	As a 37 year resident of San Francisco, Cal Academy of Sciences has been a go to for local outings with friends and with visitors from out of town. I'm writing in solidarity with the workers, a
Lisa Ly	Teacher	
Lisa Manolius	Visitor, SF resident	
Lisa Manuel	San Francisco resident, family annual membership holder and par	Balance the budget properly and keep staff jobs so we can continue to support one of our favorite museums in the city!
Lisa Marie Monhoff	Project Archivist, Fine Arts Museums of San Francisco	
Lisa Titus	Visitor	
Lisa Williams	Visitor	
Lisabeth Hanscom	Visitor	
Lisle Winters	Visitor	
Liz Davison	M42 Creative and former show producer and presenter at Arizona	
Liz Lindquister	Former employee via layoff	
Liz Pang	Middle School Teacher	
Liz Simpson, CFA	Visitor	
Liz Woske	Visitor	
Lizzie Siegle	Member	
Lizzy F	Visitor	
Lizzy Ludvik	Visitor	
Llesenia Esparza	NA	
Lloyd Rucker	Visitor	
Lluvia Flores-Portillo	Visitor	

Logan A. Daniel	Member, Visitor, Nightlife Contributor. Co-Creator of the Science T:	
Logan Schwimmer	Visitor	
Logan Vandegrift	Family member of someone affected by the layoffs	
Lois Prebil	Relative	
Lok Yee Loh	Member	
Loren	Visitor	Many ppl won't wanna visit with worse exhibits!!!
Lorena Arenas	Visitor!	
Loretta Bonifacio	Visitor	
Lori Eickmann	Visitor who lives in the SF Bay Area	
Lorianna Bender	Member	
Lorien Fenio	Visitor	
Louie Barber	Member	
Louis Grand	Parent, visitor	We need nice things and Cal Academy is the nicest.
Louis Magarshack	Member	
Louise Du Cray	Member	
Lourdez Muniz	Visitor	
Luca Kolava	Visitor	
Lucas Dizon	Student	
Lucas Evans	Visitor	
Lucas Woodford	Visitor	
Lucas Yee	Visitor	
Lucien Pieraldi	Visitor	
Lucien Tilley	Visitor	
Lucio Valentino	Parent	One battle after another. PEOPLE are what make our community and institutions, NOT executives and definitely not AI.
Lucy Mathiesen	Visitor	
Lucy Sims	Visitor	
Lucy Wingard	Member	
Ludwig Schubert	Visitor	
Luis Garay	Visitor and parent	
Luke Stoerm	Visitor	
LYDIA ACKERMAN	Visitor	
Lynn Goldman	Visitor	
Lynn McArdle	Visitor	No layoffs, no AI! Thank you!
Lynn Mymala	Visitor	
M Clarke	Long time Visitor, parent,	
M. Josh Roberts	Former Morrison presenter, big fan of CAS and the MPVS	
Mac Wu	Student	
Macey Mucha	Creative Planet Sales Manager	
Mackenzie Glassford	Visitor	
Mackenzie Nishijima	Visitor	Please show your care for the people who make the academy not only possible, but worthwhile.
Madah Carney	Visitor	
Maddie Fitz	Visitor	
Maddy Kraemer	Visitor	
Madeleine Hamilton	Member! Bookseller!	

Madeleine Lee	Visitor and Former Member	Absolutely ridiculous. A museum is only as good as the exhibits they put on. Cal Academy, one of the biggest public centers of science on the west coast, is setting the tone for how little scie
Madeline Hewitt	Visitor and friend	
Madeline Muir	Visitor	I grew up going to the cal academy of sciences and I go back often as an adult, the staff is vital to promoting curiosity about environmental causes and making real change through educatio
Madelyne Rodriguez	Visitor	
Madelynn Rose Niven	Member	I have visited the California Academy of Sciences for as long as I can remember. It has provided me and my family so many wonderful, educational, and fulfilling experiences. By reducing sta
Madelyn Fish	Associate level member	We love the academy staff and the personal touches that make cal academy such a wonderful place for our family and guests!
Madelyn Peterson	Visitor	
Madhuri Sampath	Visitor	
Madi Tolou	Visitor	
Madie Edens	Lifelong Visitor, Student at CIIS, fellow Bay Area museum employe	
Madison Fest	madisonpfest@gmail.com	
Madison Fitts	Visitor	
Madison Oppenheim	Visitor, Clinical Pharmacist	
Maetal HK	Visitor	
Maeve Fitz-Howard	Visitor	
Maggie A. Snyder	Educator, Born in San Francisco	
Maggie Flanagan	Visitor	
Maggie Ross	Community member	
Maggie Morris	Life Long Visitor	
Magick Altman	Visitor	
Magnolia Malcon	Visitor	
Mahika Bhatt	Visitor	
Mahsa Asadi	Visitor	
Maia Fernandez	Visitor	
Maia Rubin	Longtime local visitor	
Maikaalaa Clarke	Visitor	
maira mcdermott	visitor	The Academy of Sciences is such a special place and what makes it so special is the staff of incredibly hardworking, intelligent, and kind individuals. Stop the layoffs, stop outsourcing/using
Makeda Daniels	Teacher and Visitor	I stand in solidarity with Cal Academy Workers United!
Malcolm Mackenzie	Visitor	Ive been going to Cal Academy my whole life and dont want to see it destroyed.
Malcolm Reed Cathey-Barber	Former employee who was unjustly terminated, and treated like tra	
Malena Mckaba	Visitor, museum worker	
Malinda Shoemaker	Member and Former Employee	Thank you for fighting this! Working at the Academy was one of the most memorable times of my life and now I bring my children here, as a member. I am saddened to see the recent actions
Mallory Aguilera Gutierrez	Visitor	
Malorie Ross	Visitor, neighbor	
Malx mandiang	Visitor	
Maly Mcmallory	Visitor	
Manae Ross	Parent, visitor and former member for many years	
MANDY CHAN	Visitor	
Mandy Pederson	Visitor	Cal Academy workers are what makes this institution great, and hamstringing them with these layoff is not the way.
Manza Ahmed	Visitor	
Manzi	Visitor	
Manuel Cossio Cruz	Visitor	Keep this wonder museum open and human!
Manuel Plazas Martinez	Visitor	This planaterium and team means so much, I hope you take this into consideration
Manuela Mayer	Visitor	

Mary-ann Pasquera	Visitor	
Marc O Glomb	Visitor	
Marc Horst	Planetarium Director, Verkehrshaus der Schweiz	
Marc s Weinstein	SF Resident, Visitor	
Marcus Abrams Stein	Student	
Marcus Allan McKnight	Visitor	Please to lay people off to switch to AI created garbage.
Marcy Rivera	Visitor/community member	
Margaret Malchan	Member, Parent	
Margaret Pores	Student	
Margarete Villalobos	Visitor	
Margarita Fedorova	Visitor	
Margot Lystra	visitor	
Mari Anne Lau	Visitor	
Maria Hernandez	Student	
Maria L Patterson	Parent	Education of our Communities, with Creativity, Planetarium Visualization, Studios exhibitions that teach and provide knowledge to kids and adults. I stand with the Workers and Ask to Board
Maria Long	Visitor	The Cal Academy of Sciences is one of the most important knowledge-keeping institutions for the Bay Area's unique ecosystems and biodiversity, and the tradition of knowledge among its st
Maria Mariscalli	RN, visitor	
MARIA SCOTT	REGIONAL CENTER OF THE EAST BAY - BIL SUPPORT SERVICES	In solidarity with our union siblings facing layoffs. An injury to one is an injury to all. We stand together in support of protecting workers, jobs and the services our communities depend on. A
Maria Vigil	Former staff member and member	
Maria W	Student	
Mariaesther Diaz	Public school teacher	
Mariajose Troncoso	Visitor	Hope this helps!!!
Mariana Milanos	Visitor	
Mariana Poole	Concerned Citizen	
Maricruz Pulido	Visitor	
Marie Andrei	Cal Academy Employee	
Marie Brady	Visitor	
Marie Carney	Visitor since 1996	
Marie Link	Visitor	
Marisle Healy	Student	
Marietta de	Citizen	Save California's academy from replacing real people with ai slop.
Marietta J Jones	Visitor	Save the integrity of the institution. We have nothing left but the people who work in the sciences. Slash your admin staff and place more emphasis on the actual hard science work.
Marina Meza	Visitor	
Marina Svarlova	Parent	
Mario Aquinas	Visitor	
Mario Molina	Parent	
Maris Somdal	Visitor, parent, student	
Marisa Castle	Concerned citizen	
Marisa Hsu	Visitor / patron	
Marisa Ruzevich	Ex-employee	
Marisol Rivera	Visitor	
Marissa Boyd	Visitor	
Marissa Johnson-Cartee	Member	
Marissa Justen	Visitor	

Melissa Raykoff	Visitor	
Marius Ciman	Outer Ave resident and museum visitor	
Margarie Boyer	Archivist, The Bancroft Library	
Mark Fritzke	Friend of CAS	
Mark Holthaus	Parent	
Mark Kerr	Visitor	
Mari Ogata	Visitor	Vultures feeding cultures will ruin every good thing in this world, the workers are the ones who actually make CAL academy a good place.
Mark P de Souza, PhD	Visitor	
Mark Percy	Planetarium Director, Williamsville Central School District	
Mark Schaefer	visitor- professor and director, Nonprofit and NGO Studies	
Mark Scott-de Leon	Member	
Marko Knezevic	Former attendee of Cal Academy	
marley mestoz	visitor	
Mark Steinholm	Visitor	
Marquita Ross	Visitor - Case Manager II, Regional Center of the East Bay	Save jobs! NO LAYOFFS!! No program cuts!
Marquita Collins	Parent	Save CalAcademy!
Mars Wagner	Visitor	
Marti-Mari Duvenhage	Naval Hill Planetarium South Africa	
Marta Tobey	Visitor	
Marta Torres-McKay	Parent	
Martha Hawthorne	SEIU 1021, Bay Resistance, SF DSA	
Martin Barredo	Visitor	
Martin Myslinski	Visitor	
Martin Yang	Visitor	
Mary Alvarado	Visitor	
Mary Donnelly	Visitor	The Cal Academy of Sciences is a place I have gone to periodically throughout my whole life. From school trips to family trips to bringing visiting friends and family there as an adult, I have lo
Mary Fernandez	Member	Invest in the CAWU workers who make Cal Academy an amazing part of our city!
Mary Fryer	Visitor	Save the staff, save the studios, and steward the Academy without destroying what makes it great.
Mary Gallo	Visitor	
Mary Hill	Visitor	
Mary Hoff	Former planetarium staff, current Planetarium Coordinator in Mich	
Mary Johnson	Visitor	
Mary Kate Henke	Visitor	
Mary McArthur	Former member	I ended my membership a couple years back when you ended your youth program (because they stood in solidarity with the union). As a parent of a budding scientist, I am devastated to see The Board and the executive leadership work for the scientific community and for the people of San Francisco - not the other way around. And yet exec leadership is behaving like they're in th If the executive team doesn't agree to this, then the Board and the exec leadership will have DESTROYED Cal Academy.
Mary McPhedy	Visitor	
mary rachael abuttoni schafer	grad student	
Marysol Encarnacion	Physician	
Mascia Musthafa	Visitor	
Mateo Arevalo	Visitor	
Matt Blackwell	Cal Academy Viz Studio Staff, Member SEIU 1021	
Matt Bowers	Member, National Speleological Society	
Matt DeCrocco	Student	
Matt Erlacher	Visitor	

Matt Mitchell	Visitor	
Matt Trudell	Member	
Matthew Beyer	Member	
Matthew Biwer	Assistant Professor of Anthropology and Archaeology	
Matthew Galan	Visitor	
Matthew Lickman	Visitor	
Matthew Mirabello	Visitor, Teacher NYC DOE (former museum educator at AMNH)	
Matthew Stansell	Visitor. SF resident	
Matthew Tornquist	Visitor	
Matthew Trejo	Visitor	
Matthew Tucker	Visitor	
Mary Barry	Visitor	
Matyew Knecbone	Visitor	
Maura Dasan, Ph.D.	Senior Government Grants Officer, California Academy of Sciences	
Maurice Evans	Visitor	
Max Abzug	Visitor, student, and VEF at The Exploratorium	
Max Eisenbum	Exhibit Technician, Exploratorium	
Maxim Cunnan	Visitor	
Maxsun Taylor	Teacher and member	
Maya Perry	Visitor	
Maya Chatrath	Visitor	I used to love visiting the Academy for Thursday Nightlife events but if this continues I will no longer be visiting and will take my business elsewhere. The planetarium shows are one of the be
Maya Dacek	Visitor	
Maya Donek	Visitor	
Maya Lacroix	Visitor	
Maya Mcneil	Education Assistant	
Maya Morales	Visitor and fellow museum workers	
Maya Para	Visitor	
Maya Stevens	Visitor	
Maysoun Wazwaz	Arts Curator, Podcaster	
Mayte Victoy	visitor	
McKenna Delgado	Professional Visitor	
Mckenzie Quinn	Visitor	
Meadow Gibbons	Parent and visitor	
Meaghan Sauter	Visitor	
Mecma Clermont	Visitor	
Megan Green	Community member	
Megan Quinn	Visitor, Instructor at City College of San Francisco	
Megan Stewart	California Academy of Sciences, Experience Studio	
Megan Valenzuela	Visitor	I have always enjoyed the staff and experience when I visit Cal Academy. Please don't rely on AI for ads and graphics. The AI slop fatigue is real and it's off putting to see ads made by them
Megan Van Vlack	Visitor	
Megan Vandewalle	Sailors Union of the Pacific	
Megha Cantha	Visitor	
Meghan Russell	Visitor	
Meghan Sloan	Visitor	

Meghan Stewart	Visitor	
Meghan Walker, PhD	Member, parent	
Meghana Gadiraju	Community Member (of the Inner Richmond- lived on 12th and Ful	
Mei Lee	Visitor	
Melanee Taylor	Visitor	
Melanie	Visitor	
Melanie Herrera	Parent and Science Lover	
Melanie Velasquez	SF resident	
Melanie Zarza	Student	NO LAYOFFS OF THE AMAZING STAFF FROM THE CAL ACADEMY OF SCIENCES!! I have been going to the Cal Academy since I was a kid and it's one of the driving reasons I chose to go into
Melinda Bailey	Parent	
Melissa Chin	Visitor, Administrative Associate	
Melisa Tran	Vistor	
Melissa Clark	Visitor	
Melissa cuevas	Project Manager	
Melissa Hutchison	Visitor, SFUSD Teacher	
Melissa Kelly	Visitor & Scientist	
Melissa Lovenson	Former Chair, Board of Trustees, San Jose Museum of Quilts &Tex	
Melissa Matheney	Visitor	
melissa nelson	Member	
Melissa Santisco	Parent	
Melissa Santodonato	Member, parent, educator	
Melissa Weikel	Visitor	
Melissa Yu	Member	
Melany Perez	Visitor	My dad has taken me to this museum since I was a toddler, I am almost 28 now, and I still try to go often. As a child, I would demand to go every day when it was possible, and I know a huge
Melody Chiang	Visitor	
Melva Aore Gutierrez	Former staff	
Melvin Williams	Visitor	
Meng Yuan	Visitor	It's absolutely disgraceful how Academy of Science is being run. Why do execs who contribute absolutely NOTHING get almost $1 million in salary while the workers who are actually doing th
Meredith Nelson	visitor	
Meredith Evelina Lackey	Lifelong Visitor & Student	As someone considering joining institutions like the CAS in the years to come as I complete college, it is unacceptable to me that such mistreatment of staff is occurring. The Cal Academy h
Mia Hartley	Museum goer	I stand with the Cal Academy Workers United. Please save the human part of the museum - it makes for a much more layered and textured experience.
Mia Nayeli Ortiz	Visitor	
Mia Robles	Member	
Micah McKeehan	Visitor	The talented and passionate staff of Cal Academy deserve better than what they are experiencing, and it's our responsibility as Bay Area residents who wish to support our community's educ
Michael Adams	Parent visitor	
Michael Bono	Local museum worker	
Michael Chorbajian	Member	
MICHAEL CROFIAN	Long time visitor	
Michael Earl Miller	Visitor	
Michael Ferguson	Visitor	
Michael Gallagher	Visitor	
Michael Gercel	Visitor	
Michael Howley	Visitor	
MICHAEL Jibran HADJ	Visitor	

Michael Jinkovsky	Member	
Michael Matthews	Visitor	
Michael McSibbon	Visitor	
Michael Nguyen	Visitor	
Michael Stafford	Member	
Michael Yan	Member	
Michael Tweedee	Diver volunteer	Please carefully revaluate the direction of the Academy of Sciences. This institution is a unique part of San Francisco and the scientific community. The losses we suffer today will affect dec
Michael W Rowe, Ph.D.	Parent and visitor	
Michael Weiser	Visitor	
Michaela Harrill	Visitor	
Michal Frisca	LOCAL AND FREQUENT VISITOR	
Michele Sullivan	Visitor	
Michelle	Visitor	
Michelle Anderson	Patron	
Michelle Bell	Visitor	
Michelle Castagnetto	Member	
Michelle Correia	Parent	
Michelle Furman	Visitor	
Michelle Ito	Visitor, Teacher, Oakland Unified School District	
Michelle López	Student/Visitor	It is shameful to fire staff for profits without making any adjustments to management salary. The staff is what makes this place function.
Michelle M Peterson	Visitor	
Michelle Silva	Visitor	
Michelle Squyer	Visitor	
Michelle Tu	Donor	Unacceptable. Humans create the experience, only humans can curate.
Michelle Wright	Field Representative, SEIU Local 1021	
Mick Phillips	Member (family membership)	
Miguel	Visitor	
Mikahl Benjamin Kuhn	Visitor	
Mike Brown	Visitor	
Miles Chapman	Visitor	
Milk	Visitor	The academy has existed this long without AI - it is patently ABSURD tp start spending on AI instead of continuing to employ human workers. What would a science academy want to use and
Milka	Visitor	Keep this historical SF gem. This gives back to the community of SF
Min Do	Visitor	
Min Young Chung	Visitor	
Minako Hamatsu	Visitor	
Minerva teresa wu	Parent	
Minh Truong	Visitor	
Mira Weinstein	Member	
Miranda Bridges	Visitor	
Miranda Cruz	Member	
Miranda Hodges	Preschool teacher	I stand with the Cal Academy and the union!
Miriam Hood	Visitor	
Misha Litvak	Visitor, President of AFSCME Local 1790	
Mitch Lucian	Former Planetarium Director	

Mitchel Kappen	Visitor, tech partnerships at Digital Medicine Society	
Mitchell Martin	Visitor	
Mo Henigman	Learning Systems Lead, The Lawrence Hall of Science	
Moises Garcia	Visitor	
Molly cavanaugh	Member	
Molly Johnson	Visitor	This institution is a treasure and must be preserved. Please do the right thing
Molly Michelson	Former employee	
Molly Regan	Visitor	
Mona Mahmoud	IT Project Manager	
Mona Reilly	Member - B2B Marketing Operations Production Manager	
Monica dickson	Visitor	
Monica Grycz	Visitor	I fully support CalAcademy workers
Monica Kumar	Parent	
Monica Moran	Member	
Monica Quiroz	Visitor	
Monica Ramos	Member	
Monica Salazar	Visitor and Supporter	Support! Fuerza!
Monica Yichoy	Visitor	
Monique LeDoux Johnson	Visitor	
Monique Woodruff	Member, Visitor, Parent	
Morgan B Parker	Visitor	
Morgan Black	Visitor and artist to several staff members, professional body art p	
Morgan Furze	Professor	
Morgan Rossi	Parent	
Morgan Sorensen	Visitor, Regional Learning Manager	
Morgann Nieto	Visitor	
Moriah Miller	Museum professional and former employee	
Moffy Koster	Visitor	
Myesha Shaikh	Student	
Myles Suarez	Visitor	
Myla M Way	Visitor, Parent, Youth Ministry Professional	
Nadezhda Kotova	Visitor	
Nadia C. Dick	Member	
Nadia Rahman	visitor	
Nadine Leitner	Visitor	
Nadine Saez	Visitor	
Nadine Samuels	Visitor	
Nadja Levesque	Visitor and member	
Naila Grande Meza	Elementary school teacher and visitor	
Nailah Davis	Visitor	
Naji Ali	Visitor	
Naiani Alhambra	Frequent visitor and Teacher	Cal Academy has been somewhere that I have visited regularly throughout my childhood and adulthood. The people that work there are the ones that make it great. Laying people off to repla
Naini Kumar	Visitor	
Nan Sincero	Visitor, Former employee	

Nan Vance	Visitor	
Nanci Eastman	Visitor (for years!)	Cut at the top, we don't need your AI slop!
Nancy Fernandez	Visitor, educator,	
Nancy Joann Esther Kramm	Visitor	
Nancy McCormick	Member/Donor	
Naomi. M	Visitor, artist and community member	Any and all other avenues of reducing expenditure should be pursued before cutting 53 employees! Removing artists, engineers, and creators, and relying on AI or third-party outlets WILL RED
Naomi Ramirez	Visitor	
Naomi V.	Visitor	
Nasrin Mazooji	Visitor	
Natali Hernandez	Visitor	
Natalie Manjarrez	Visitor/Student	
Natalie Martinez	Visitor	
Natalie White	Member	
Natasha Muse Figueroa	Visitor, Parent, Former Member	
Natasha Reichle	Visitor	
Natasha Rose	Visitor; Teacher, Dublin Unified School District	
Nathalie Hrizi	Teacher and Vice President of Substitutes UESF	
Nathan Mathieu	Visitor	
Nathan Routman	Visitor	
Nathan woody	Visitor	
Nathan Zawada	Student	
Nathan Zhu	Community member	
Nathaniel Grace	Oakland Zoo Partner	
Nathaniel Hale	SF resident	
Nathaniel Harris	Visitor	
Nathaniel Wilson	Student	
Nato Green	Dad	
Natsuko Takakuwa	Prior member	I love the Academy and all the interesting research that occurs. Please keep this institution open!
Naum Ezskind	Visitor	
Naz Webster	Visitor	I stand with cal academy workers united !!
Neil Mnotka	Visitor, former member, vfx and character animator.	
Neo Wong	Student and Visitor	I loved visiting the California Academy of Science numerous times throughout my school life. Science is the future and we must protect these sources of education
Neta Schwartz	Visitor	
Nevi Avila	Visitor	
Neyra Matt	Teacher	
Nia Cotter	Visitor Student and Professional Artist	
Nia Victorina	Long time visitor!	WE NEED CAL ACADEMY STAFF they are what make it great, the exhibits great, my hosts great. Please reallocate funds to keep them there and GENERATIVE AI OUT! Thank you.
Nicholas Conte	Life-long visitor	
Nicholas Henderson	Visitor	People over profit!
Nicholas Kinloch	Member	
Nicholas Krieger	Visitor	The planetarium was the coolest exhibit ever and so incredibly produced and well run. It's embarrassing that the upper management has failed the staff so incredibly.
Nicholas Lara	Visitor	AI will not solve your problems. In fact, it will almost certainly make them worse. Invest in your human workforce.
Nicholas Marinosso	Visitor	
Nicholas W Hoffman	Visitor	I stand with the Cal Academy Workers United in these views

Nichole Gatten	Visitor	
Nick Forte	Visitor	
Nick Mangione	Visitor	
Nick Mackwith	Member	Invest in our community, not a single director!
Nick Moller	Visitor, Student	NO AI!! PAY THEM A LIVING WAGE!! THIS ISN'T RIGHT CALACADEMY AND YOU KNOW IT!! WORKERS WE STAND WITH YOU!!
Nicki Aquino	Visitor, Student (MA in Museum Studies at USF)	
Nickolaus Rodriguez	Visitor	Save the staff, studio and get those in for money out only OUT!
Nicky Songcharn	Member/Parent	
Nico Marron	Visitor	
Nicole Sung Kim	visitor	
Nicolas Azcarate	Visitor	Planetarium is my favorite thing at Cal Academy. Seeing any staff laid off due to inept leadership will make me and many others avoid going altogether. This is supposed to be a beacon of sc
Nicolas Goumas	Visitor	The Academy of Sciences were a formative part of my experience growing up in San Francisco, and instilled a deep sense of curiosity with the sciences which has continued to impact me to
Nicole Aslan	Member	
Nicole Casartelli	Member	
Nicole Glass	Visitor	
Nicole Heller-Wittel	Member, Parent, Student	I'm a Bay Area native and I and my children have grown up going to the Cal Academy of Sciences. Employees, union members have my support! No 6 figures for terrible leaders!
Nicole Jost	Visitor	Your team is what makes Cal Academy great — losing so much staff means losing that greatness. As a visitor, we notice when our experience gets worse! As a community member, we notic
Nicole Kyror	Visitor	Save California Academy!!!
Nicole Lee	Member	
Nicole Mardesich	Visitor	
Nicole Minor	Project Manager	
Nicole Ravicchio	Employee + member	
Nicole Varnado	visitor	
Nikita Tsai	Student	
Nikitas Kanellakopoulos	Member, Doctor of Medicine and Philosophy	Cal Academy is a treasure that needs to be preserved!!
Niki Gaischauer	Visitor	
Nikki Jacoby-Prive	Member, visitor, supporter for decades	
Nikki Mac	Visitor	
Nikki Nguyen	Member	
Nikki Torres	Student	
Nikki Wright	Visitor	
Niklon Ngo	Visitor	
Niko Darci-Maher	Friend of Botany at CAS; PhD candidate at UC Berkeley	
Nina Ackerberg	Visitor, teacher, parent	
Nina Sokolov	Visitor, Postdoctoral researcher the University of British Columbia	
Nina Stavinga	Visitor	
Nisalda Gonzalez	Visitor	
Nisha Gupta	Visitor	
Nisha Narayan	Member, Medical Doctor	I stand with Academy workers and urge leadership to preserve jobs, expertise, and the people who make the Academy exceptional. The Academy's workers are its greatest asset, and the hea
Nivetha Sundar	Visitor	
Nivita Shaw	Visitor	
NLG	Visitor	
Noah Bendell	Visitor	

Noam	Regular visitor	
Noelle Ruane	Visitor	
Noelle Uba	Visitor	As someone who grew up spending so many Saturday mornings at the California Academy of Sciences, I know how much the amazing staff work to create such an exciting and wonderful ex
Noelle Yoo	Student	
Noberni benitez	Visitor	
Nolan Gray	Donor	
Nolan Matcovich	Visitor	
Nolan Thomer	Many time visitor, attorney.	
Nora B	Visitor	We want human minds running the Academy of Sciences
Norse Dog	visitor	please save cal academy, it is a wonderful place and people learn a lot from visiting
NoraChin Ali	Recurring member	
Nyx George	Graduate student	
Ofra Fisher	Visitor	
Olegario Guzman	Visitor	
Olive DePorte	Parent, member	
Olive DePorte	Member, Parent	Keep CalAcademy alive! No Canned or AI programs!
Olive Simon	Museum professional	
Oliver Kornatzke	Visitor	
Oliver Smith	Student	
Olivia Bartantes	Visitor and student	AI has no place in the scientific community, and will never replace our talented, intelligent, hard working scientists who have invested so much in their educations, careers and the pursuit and
Olivia Bernadoni-Lacey	Visitor	
Olivia Bindon	Visitor	
Olivia Eng	Visitor	Our local institutions must stay in the hands of the local people! No contracting out!
Olivia Irons	Project Manager at the Exploratorium	
Olivia Jiang	Visitor	
Olivia VanDamme	Previous Employee in the Center for Biodiversity and Community S	
Olivia Veveiros	Visitor	
Olliver CAS Kacmarcik	Student	
Omar Cuzar	Visitor	
Omar Ramirez	Parent	
Oran Scott	Local business owner	
Oscar Waterman	Visitor	
Oskar Segura	Visitor	
Ovidia Rotter	Student	
Owen Wincus McDonnell	Student	
P Johnson	Visitor	
Paige Bancroft	Friend	
Paige Laduzinsky	Senior Exhibit Content Developer, California Academy of Sciences	
Paige Pritchard	Visitor	
Pam Rogers	Visitor	
Pamela Hu	Student	
Pamela Hu	Student	
Pamela Ignacio	Visitor	

Panchami Bhat	Visitor, Former Employee	
Parker Austin	Member/visitor	
Parker Rowe	Member since 2023 (considering ending that)	
Pari Rouzer	Visitor	
Patricia Fong	Member	
Patricia Karr	Visitor	
Patricia Pasetta	Member	
Patricia Porte	Visitor	
Patti Nash	Previous member	
Paul Anderson	visitor, city resident	
paul diaz	Visitor	
Paul Fine	Fellow, California Academy of Sciences, Professor UC Berkeley	
Paul Hayes	Visitor, former Member	
Paul Inman	Visitor and SF resident	
Paul Kramm MD	Visitor	
Paul Laurie Stewart	Parent, Electrician, Rocky Mountain Nursery School	No Cuts to CAS
Paul Mills	Visitor	Reorganization of the Academy should be inclusive of the staff. Privatization of operations is not the answer. Science is under siege by the federal government and must be defended.
Paul Neal	Visitor	
Paula K Estes	Fellow museum worker	
Paula Kattenhorner	Visitor	
Pauline Sy	Member, Environmental Scientist	
Peaches Avila	Visitor & DSP for The Are of San Francisco	
Pearl Tesler	Lead Science Writer, Exploratorium	
Peggy Smith	Visitor, Parent, and Lawyer	
Peggy Thai	Student	
Penelope reyes	Visitor	
Perla	Visitor	
Persia Liu	SFMOMA Employee	
Pete Donatello	Visitor .	
Peter Carr	Regular Visitor, Neighborhood Resident	
Peter Cruz Cisco	Visitor	
Peter Ruzevich	Former employee (biologist)	
Peter Yeh	Visitor and Parent	
Phil Perrey	Senior Exhibit Technician, Exploratorium	
Philip Chukwueke	Visitor	
Philip Chukwueke	Visitor	
Philip Welden	Parent and Visitor	
Philip Welden	Parent, visitor	
Pia Andrade	Graduate Student	I strongly disprove of the way the situation is being handled by upper management. Science should be acoessible to all and we should support those who make efforts to maintain this princip
Pierce Nalen	Visitor and Bay Area Native	
Pilar Farfan	Visitor	The cuts being enacted on this museum is a real travesty. I have fond memories of being taken here as a child and it saddens me to feel unable to take my niece due to rising costs, in additio
Piper	previous employee	
Piper Allredge	Visitor	
Pk	Lifelong visitor. Literally. Member at times	Get you act together and think beyond yourselves! So many hard working union members are doing what they can to make science exciting and obtainable. Why doesn't the board see it the s

Possum Paderau	Student	
Prosha Washington	Visitor	
Priya Aslam	Visitor and parent	
Qing Fields	Student	
Quillan Kaichi Barsky	Staff, Membership Operations Manager	
Quinn	Decent person	
Quinn Keck	Artist	Support the people who make your exhibits happen! There is no cal academy without them!
Quinn Kelly	SFSU student & museum visitor	
Quynh Quach	Visitor	
Quynh Quach	Visitor	
R A	senior exhibition design manager	
R.L. Geypert	member of the public	
Rachael	Visitor	Help the workers!
Rachael Creager	Parent	
Rachael Fyrn	Visitor, Horticulturist	
Rachael Gilbert	Visitor	
Rachael McNamara	Member	
Rachael Peng	Student	
Rachael Van Schaik	Former staff	
Rachel Claire Cunningham	Member	
Rachel F Scheal	Visitor	
Rachel Finn	Visitor	
Rachel Frase	Visitor	
Rachel Gosser	Visitor	Support science for all!
rachel gicker	Visitor	
Rachel Gonzalez	Exploratorium Employee & SEIU 1021 Member	
Rachel Koppen	Former staff	
Rachel Louise Song	Daughter of Volunteer	
Rachel McKean	Visitor	
Rachel Nolte	Visitor	Your CEO should take a pay cut from their cushy $900,000 earnings. That's shameful and contrary to your alleged values. The teams that interface with the public are the ones that make CalA
Rachel Pham	Visitor	
Rachel Smith	Visitor	
Rachel Stevens	Visitor	
Rachel Syko	Visitor	
Rachel's Mom	Exhibit Technician	
Rachelle Barrett	Member	
Rachna Desai	Visitor	
Raelene	(longtime) vistor	There are amazing staff that help educate and run the museum. Please provide livable wages to those, and put a max amount allowed for the board of executives!
Raelene	Vistor	Give the people liveable wages! Max caps for the board of executives.
Raelene Torres	Visitor -	
Rafael Ruiz	Member/Parent/Teacher	We will cancel our membership if these layoffs continue. Taking my kids or students here knowing what is being done to the wonderful staff and exhibitions of the academy would never feel t
Rafi Aloman-Allen	Visitor and Science Museum Industry Professional	
Rafi Grossman-Naples	Visitor	
Raina Johnson	SEIU 1021	

Ronna Lim	Visitor	
Rosa Chowchury	Visitor	
Rosa Kaleja	Visitor	
Ramses Teore-Nichols	Member	We finally signed up for a family membership this year, and we are looking forward to all of the staff keeping their jobs and continuing to make the Cal Academy the best place to visit as a fa
Ranya Chandrasekaran	Visitor	Cal Academy is an important institution to connect our community with ongoing scientific research, and cutting financial resources will stifle research and negativity impact the community, p
Randi person	Viditor	
Randi Johnson	Family of current employee	
Randy Nakamura	Senior Adjunct, California College of the Arts/Chapter President C	
Raph D'Amico	Member	
Raquel Meder	Memener	NO LAYOFFS!!!
Ray Larsen	Senior Graphic Designer, Exploratorium	
Ray Oppenheimer	Visitor Professor Oppenheimer	
Ray P.	Visitor	The California Academy of Sciences is incredibly important to me. It sparked my interest in science as a child and encouraged me to pursue a college degree in neuroscience. Please continu
Ray Salazar	Former Employee	
Raya Islam	Visitor	
Raymond Bang	Visitor	
Raymond Larsen	Fellow museum employee	
Reba C Hayes	Visitor	
Rebecca A. Morin	Former Head Librarian of the Academy Library	
Rebecca Alexandre	Visitor/friend	
Rebecca Angel	Member	No layoffs! CA has more billionaires than any other state and most countries. Cal Academy should reach out to the wealthy individuals who benefit from having Cal Academy in the Bay Area
Rebecca Brown	Student and visitor	
Rebecca Burton	Union ally/Visitor	
Rebecca Darcel Mattelucci	DONOR	
Rebecca Edwards	Librarian	It's vital that my students have access to high-quality science education!
Rebecca Evind	Visitor	
Rebecca Maness	Supporter	
Rebecca Rea	PhD Candidate, Clemson University	
Rebecca Rozewicz	Member	
Rebecca Thompson	Visitor	
Rebecca Vandercar	Visitor	
Rebecca Wallenstein	4th Generation SF Bay Area Native, and long time Cal Academy of	
Rebecca Wilson	Member, CAS	
Rebecca Wood	Visitor	
Rebekah Daniels	Visitor	
Rebekah Kim	former Academy staff	
Reem Hamdi	visitor	
Regina Hocket	Member	
Regina Leon	visitor	
Reina Escovedo	Visitor and student	
Rena Fuji	Visitor/parent	
Ren Brown	Visitor	
Ren Zaro Fitzgerald	Student and lifelong Cal Academy visitor	
Renata Duarte	Student	

Renee Johnson	Visitor, ESC local 20 Member	
Rex Chan	Visitor	
Rey Tinoghena	Member	
Reza Morin-Dayani	Planetarium director	
Rhea St. Julien	Parent, SF resident	
Rhett Peacock	Visitor	
Rhiana Ferguson	Visitor and union member	
Rhiana Schafer	Visitor	This institution and its staff deserve to be treated with more respect than this
Rhiannon Elliot	Vistor	
Rhiannon Maple	Visitor	
Ricardo Carrillo	Previous employee	Workers make the Academy what it is!
Ricardo Munoz	Visitor	
Rich Bykowski	Professor of Geology, Joliet Junior College	
Richa Mehta	Visitor	
Richard Abiel	Residential counselor	
Richard Jordan	Donor	Workers are the backbone of the science center!
Richard Meinwarth	Visitor	
Richard Pepper	Visitor, friend	
Rick Brown	Visitor/neighbor	
Rick Danielson	Multimedia Specialist, Exploratorium	
Rico Marsol	Visitor	
Riley Hellinger	Visitor	
Riley Wiesenick	CAS Gift Shop Employee	
Ripen Tiburi	Visitor	
Rissa Monje	Former Member	
Rob	Visitor	
Rob Corder	SFMOMA VX	
Rob Cox	Visitor	
Robb Goldshaw	Visitor, Exploratorium Exhibit Developer	
Robert Brackett	Member	
Robert Cole Gatelli	Visitor	
Robert D. Wachtel Proctowist	Member, Teacher	
Robert L Kane	Visitor	
Robin Foster	Visitor	This place is a gem!!!! Also fuck AI
Robin Lapid	Visitor	
Robin Norvo	Visitor	
Robin Page	Visitor	
Robyn Semberoff	Parent	
Rocio Ramirez	Parent	
Rodd Lee	Visitor	
Rodolfo Gonzalez	Visitor	
Rodrigo Trujillo	Visitor	
Roger Gupta	Visitor	
Roisin McElarney	Visitor, Student	

Rolando Hernandez	Visitor	
Roman Yavorskyi	Visitor	
Ron Filson	Long time visitor	
Ronald Belmejo	Visitor	
Ronaldo	Visitor	
Ronaldo Lopez	Member	
Ronit Prasad	Visitor	
Ronnie Ibe	Member	
Ronnie Kraft	Visitor	
Ronnie P	Visitor	
Rosa Saelua	Political Director, SF Labor Council	
Rosalie Dillon	Visitor	
Rosalynna Frebil	Donor, Member, Parent, Educator	
Rose Estova de la Torre	Visitor	
Rose Kasarda	Visitor	
Rose Yates	MSW RCEB	
RoseMarie Zar	Former Biologist	
Rosemary Mangan	Former CAS staff of 11 years, laid off in 2020	
Rosemary S Walling	Educator, Marie Drake Planetarium	
Rosy Moriarty	Visitor	
Roshan Kunwar	Visitor	
Roslynn Pryor	Visitor	Save this institution and these jobs!
Ross Fitzpatrick	Donor	
Ross Tester	Friend of the former employee that you are letting go	
Ross White	Visitor and scientist	Save the Academy of Sciences from AI and corporate greed!
Rowan Oake	Visitor and former (laid off) employee	
Roxana Sanchez Pena	Student	
Roxanne Miller	Visitor	Please don't trade human employees for AI! Every time I visit the academy of sciences the wonderful employees make my experience so much better. I can't imagine the academy succeeding
Roza Tammer	Visitor	
Ruby Anderson	Visitor	
Ruby Guynn	Visitor	
Ruby Saltzman	Former Employee	
Ruby-Sarah Wilkinson	Visitor	It's important to me that the Cal Academy of Sciences care about people. Science is by and for people, and good, ethical science doesn't happen without dedicated professionals. When scien
Ruhi Gadgil	Member	
Russel Deleon	Past Donor, Visitor	
Russell Lee	Visitor	
Ruth Concannon	Member	
Ruth Likens	Visitor	
Ruth Yoo	Visitor	
Ry Kramon	Visitor	
Ryan Brock	Member	
Ryan Chew	SEIU Asian Art Museum 1021	
Ryan Grosch	Visitor/Local Resident	
Ryan Ford	Visitor	

Ryan Kelley	Visitor	
Ryan Kopelowitz	Visitor	
Ryan Miyashiro	Donor	
Ryan Nelson	Visitor	
Ryan Storz	Donor	
Ryan Tong	Visitor	
Ryann Swale	Visitor	
Rylee Higgins	Local visitor	
Ryle Klingeman	Laboratory Technician, LRCCD	
S Smith Patrick	Parent	
Saam Darsolian	Visitor, Associate Scientist	
Saanvi Shreesha	N/A	
Sabrina Castor	union member	
Sabrina H	Visitor	Stop letting greedy people in power destroy beautiful places and people's livelihoods! I stand with the workers.
Sabrina Schiefer	Visitor, Student	
Sabrina Yeatsa	Student	
Sacha Collins	Visitor	I love and support the workers of Cal Academy!
Sachi Ujifusa	Member, parent, visitor	
Saddha Zaw	Visitor	
Sage Artemesia Ambrosek	Visitor	No AI slop at the Academy!
Sahai Carpenter	Visitor	Cal Academy of science has been such a beautiful experience as a child to adulthood it stands to be a favorite attraction of mine. I'd hate to see this exhibit deteriorate due to negligence of C
Sajedeh Ahmadi	Visitor	
Sally Hyde	Member	
Sally Lin	Former CAL Academy Gift Shop employee	
Sally M. Neal	Former Staff	
Sally McMillan	Visitor	
Sam	Visitor	Support the people!
Sam Bowman	Visitor	A worker collective is a win win. You get to save money, retain exceptional staff who put out uniquely enriching educational materials, and rely on the people who actually make the Academy
Sam Freeman	Visitor	
Sam Lee Silva	Student	
Sam Levinson	Visitor, PhD	I don't want to spend my hard-earned money on genAI garbage, I want to spend my hard-earned money to see something that educated and creative humans made. The idea that I, a scientist
Sam Lugo	Visitor	
Sam Miller	Supporter	
Sam N	visitor	
Sam Richey	Past Employee + Digitization Specialist at University of California,	
Sam Sheldon	Parent / Member	
Sam Villafuerte	Highwire Workers Union	
Sam Villafuerte	Highwire Workers Union	Cal Academy Workers deserve their rights to a fair contract, and a safe and secure workplace. The cultural shift embracing AI is concerning on multiple levels, and beyond just protecting labo
Samantha Alfonso	Visitor	
Samantha Benitez	Life long vistor and San Francisco native	I, Samantha Benitez, oppose the California Academy layoffs because Institutions dedicated to education, science, conservation, and community engagement are only as strong as the people
Samantha Chow	Volunteer	
Samantha diDomenico	San franciscan	
Samantha Garrott	Visitor	
Samantha Hang	Visitor	

Samantha Lanevi	Supporter, PhD Candidate	
Samantha Meza	Visitor	
Samantha Moreno	Former employee	
Samantha Willey	Visitor	
Samar Soriano	Visitor	
Samara Alima	Parent	
Samba Njie	Visitor	
Sameer Isaq	Software engineer, visitor	
Sammy Katta	Visitor and scientific communicator/presenter at past Nightlife ev	
Sammy Najd	Visitor	
Samuel Allan Bass	Visitor	
Samuel Blanchard	Visitor	
Samuel Mao	Member	
Samuel Naujokas	Member, former volunteer, lifelong fan	
Sandra Cordoa	Member	
Sandra Justen	Visitor	
Sandra Weissmiller	Visitor	
Sandy Nguyen	Coordinator	
Sanjana Rao	Visitor	
Sanny Tan	parent	
Santiago Nunez	Visitor, Student	
Sara Brown	Visitor	
Sara Kove	Visitor	
Sara Lessar	Visitor	
Sara Sabahar	Community member	Cal Academy is an amazing place and what makes it amazing are the people that work there and that make it what it is. It is UNACCEPTABLE that so many positions are being cut! Cal Acade
Sara Tonebough	Donor, member and former volunteer	
Sara Williams	Visitor	
Sarah Aizenson	Visitor	
Sarah Bass	Student	
Sarah Batlinski	Visitor, member	
Sarah Carr	San Francisco resident & visitor	
Sarah Edwards	Member	
Sarah Eskvetchadze	Visitor, Student	
Sarah Espinosa	Visitor	
Sarah F Thiede	Member, visitor, and family member of Academy scientist.	
Sarah Gordin	Member	
Sarah Grossman-Svenson	San Francisco parent & former member	
Sarah Harvey	Visitor	
Sarah Hussain	Student	
Sarah Koonse	Student	
Sarah Leach	Science Communicator and former Academy staff	
Sarah McAmis	Visitor	
Sarah Mingvinya	Visitor	
Sarah Morgan	Visitor/Student	

Sarah Reviatez	Visitor	
Sarah Ramos	Visitor	
Sarah Samples	Visitor	
Sarah Sawtelle	Visitor	
Sarah Scullion	Visitor	
Sarah Sisson	Fellow at the Field Museum of Natural History	
Sarah Sweeder	member	stop firing staff! they are a key part of what makes the Cal Academy great!
Sasha Sarai	Visitor	
Sasha Harris Cronin	Visitor, parent, and museum professional.	
Sasha Hoppard	FAMSF employee + lifelong Cal Academy visitor	
Saumitra Kelkar	Visitor and Bay Area ecologist/botanist	
Savannah Hennessy	Visitor	Save Cal Academy!
Savannah Lee	Visitor	
savin chan	Visitor	
Scarlett O. Harris	Visitor	
Scott Ehling	Member/ Parent	
Scott Kohn	Member	
scott schotman	Frirnf	Let's go!
Scott Vorzi	Visitor, Parent, BCBA MEd	Please continue to fund this staple of culture and education! The people are what make the place special
Sean Gaffney	Visitor	
Sean Kinsch	Member	
Sean Ly	Employee	
Sean Wilcox	Visitor	
Seanna Vien	Visitor	
Sebastian Correa	Visitor	
Sebastian Gonzalez	Visitor	
Selena Gurdo	Visitor	
Serena Monti	Patron	In a time when science, research and intellectualism are under attack we need the Academy and the planetarium more than ever.
Serena Yeh	Student	
Sergey Shevchenko	Member	
Sergio Monge	Visitor	
Serina Mehsed	Visitor	
Seth Marshall	Student	
Shane Kealy	Visitor	
Shannon Hergot	Visitor	The first people to take pay cuts should be CEOs, not the workers on the ground floor who provide for the community.
Shannon Leonard	Visitor and SF Resident	We want museums by and for people, not AI tech oligarchs. End layoffs without management pay cuts.
Shannon Oakes	Member	
Sharon Collier	Visitor	
Sharon Han	Visitor	
Sharon J. Huey	Parent and member	
Sharon Oi	Visitor	
Sharon Quach	Visitor	
Sharon Tantoco	Member	
Shaunie Mohan	Member	

Shauna Escoyle	Member [Former]	
Shawn Steel	Visitor	People power profits and profits empower people.
Shawn Wier-Ross	Visitor	
Shawna Mc	Parent and Member	Keep humans employed and pay them what they are worth. No big salaries to management, no AI, no layoffs.
Shawty	Visitor	
Shayna Ingram	Visitor	
Sheetal Sastry	Visitor, Student	The Cal Academy of Sciences is one of my favorite places in San Francisco. Please save it for the following generations
Sheila Sotelo	Parent	
Sheila Tarman	Teacher	
Sheila Tormey	Parent, Member, SF Public School Teacher, member of UESF	
		I do not wish to contribute to an organization that would treat its team in such a way.i call for the managment and CEOs to take a pay cut to support their team who are the true contributors t
Shelbee Kennedy	Member	There has been a severe decline in the cal academy experience since I first came when I was 12 years old. I no longer wish to see the greed of the managment to continue to ruin this great ex
		I will not renew my membership and will actively seek reimbursement for the lack of the experience I've experienced if the CEO and managment do nothing to correct the egregious error in ju
Shelby Smith	Visitor	
Shelly Ericksen	Visitor	Don't lay off the staff!
Shelly Fang	Visitor	
Shelly Martin	Member, paraprofessional VUSD	
Shelly Rosenblum	Member	
Sheridan Eggers	Visitor	
Sherri Rezaford	Concerned Citizen	
Sheryl Leaf	Visitor	I stand with the employees of Cal Academy!
Shishir Deshpande	Visitor	
Shivani Parikh	Visitor and resident of the neighborhood	
Shivira Choudhary	Visitor / Parent	Our family loves Cal Academy of Science and we have been going there for the past decade. Please make decisions for the sustainability of this gem and for the economic sustainability of al
Shoshana Leedh	Visitor	
Shreyas Vohl	Student	This has been an institution that, from childhood, has provided countless memories and learning to me and my brother. Laying off the good folks who work here is a travesty to the youth of th
Sian Hong	Visitor	WE GREW UP WITH CAL ACADEMY! DON'T BE LAYING THESE HARDWORKING PEOPLE OFF!
Sierra Rose	Visitor	The California Academy of Sciences is an important place for children to learn to love science. The staff are needed to make that a reality. Who can trust the brains of our children to a machi
Silvia Cortez	Visitor	
Silvia Keller	Visitor & Parent	
Sim Dane Benedict Potes Raga	Visitor	
Simeon Kreinbrink	Visitor	
Simon Dominguez	Visitor	
Simone Enzerlin	Visitor	
Sinclair Bell	Professor, Northern Illinois University	
Siobhan George	Former staff member	
Sira T Davis	Visitor, parent and prior member	
Skye Pooles	Visitor, SF Resident & Student	
Sloan Tomlinson	Science Communicator	
Sofia Gus	Visitor, MSW, PhD	
Sofia Montgomery	Visitor	
Sofia Shrestha	Visitor, Parent, Donor , Member and software engineer	Please do not layoffs employee rather eliminate bonus from senior leaders and change senior leaders who are not doing good work to keep this organization safe.
Sonia Liu	Employee	
Sonia Rose	Visitor & San Francisco Resident	

Sonia Wierzba	Academy Presenter	
Soodrida Tangpitanpaphorn	Visitor	
Sophia Cesar	Visitor	
Sophia Forrest	Concerned community member	
Sophia Kwong	Student	
Sophia Mueller	Visitor	
Sophia Noh	Visitor	
Sophia Potter	Member (lifetime)	Cal Academy is a San Francisco treasure, don't get rid of its soul!
Sophie Arzberger	Student	
Sophie Gunther	Visitor, Student, Artist	
Sophie Humphrey	Visitor	Cal Academy is an essential part of San Francisco and an important institution that educates and engages both children and adults on important science and connects us to our planet and e
Sophie Stankus	Visitor	
Sophiella DeFinez	Visitor & Student	
Soukina Glass	University Student, Visitor	
Soumyaa Behrens	Member/visitor	
Spencer Coelho	Visitor	
SPENCER David JEPPSON	Visitor	
Spencer Hayes	Visitor	
Spencer Riewerts	Visitor	
Spencer S	visitor	
Spencer Siegrist	Patron	
Sriha S	Medical Student	
Srividya Prasad	Member - R&D Technician	
Stacey Abecnis-Sherlock	Visitor	
Stacey Combs	Visitor	It's time to hold the people who mismanage our public institutions to account! Gone are the days when we tolerate the punishment of workers for the mistakes and greed of the elites.
Stacy Dixon	Visitor	
Stacy Emke	Collections Manager at Field Museum	
Stacy Meier	Visitor	
Stacy McClanahan	Member	Please Preserve and Protect the Academy and the people that keep it running.
Stacy Spence	Visitor	
Stanley Perkins	Visitor	Cal Academy is an incredibly valuable resource for the community. Once gone, it is likely irreplaceable. Please continue its funding to keep it open and the staff in place, and make budgetary i
Stayson Varghese	Visitor	
Stefan Quaadgras	Visitor	
Steph Fricke	Visitor and parent	
Steph Porvazna	Visitor and San Francisco resident	The Cal Academy of Sciences is an inspiring and enriching environment for the students, professionals, and science lovers that come to learn from the passionate employees of the museum.
Stephani Lopez	Visitor	
Stephanie Caen	Visitor	No layoffs! Hold leadership accountable!
Stephanie Dyer	Visitor	
Stephanie Fisher	Visitor	This museum is a highlight of living in this city for me and that is because of the knowledgeable workers who deserve to not have their livelihoods stripped away to replace with AI garbage. I
Stephanie Fotiadis	Dc37 union member : local 1559 at American Museum of Natural	
Stephanie Groce	Concerned Citizen of California	Now more than ever, science education should be funded not gutted
Stephanie J Maroney	Member	
Stephanie Kretzbach	Visitor	
Stephanie Lay	Visitor	

Stephanie Roberts	Visitor	
Stephanie Schug	Visitor, Parent	
Stephanie Searles	Personal	
Stephanie Stack	Educator and Visitor	
Stephanie Syjuco	Visitor	
Stephanie Wu	Member	
Stephany Garcia	Visitor, parent, special education assistant	
Stephen Cataldo	visitor	
Stephen Cisneros	Visitor	
Stephen Ingalls	SFSU Biology Dept	Please continue to uphold science and the wonderful people who do the necessary work at Calacademy!
Stephen Tourosse	Visitors, Parents, and Students	Replacing science and staff students with AI will be the downfall of our society.
Stephen Work	Visitor	
Stephen Wright	Retired - Fan of Cal Academy, usually	
Sterling Wells	Artist, exhibition technician	One-of-a-kind, rotating special exhibitions are what keep people coming back to the Academy multiple times per year. Please don't erode the foundation of this vital community.
Steve Carcaldo	Visitor	
Steve Gallant	visitor	
Steve Kazakos	Visitor	
Steve Lemke	Visitor and Parent	Our family has always enjoyed everything about CAS and hope something can be done to save it without laying everyone off and losing all the people with all the knowledge who make everyt
Steve Mallen	Visitor	
Steve Paul	Parent, visitor, and service tech	
Steve Rhodes	Visitor & community member	
Steven DiFalco	Visitor	
Steven Fields	Visitor	
Steven Gallagher	visitor	
Steven R Johnson	Visitor	
Steven Sciascia	community member	
Sui Mak	Member	
Sumali Tucheetip, MA	Visitor	
Sunny Wong	Visitor	
Supervisor Myrna Melgar	Board of Supervisors, District 7	
Susan Button	Quarks to Clusters, President	
Susan Chang	Visitor	
Susan Lee	Visitor	
Susan Leong	Visitor	
Susan Lyon	Visitor	
Susan Melton	Visitor	
Susan McGuire Shay	Member/Parent of members	
Susan Nguyen	Visitor	
Susan Prebil	Relative	
Susan W. Herring	Visitor/Professor Emeritus, University of Washington	
Susan Wooton	Visitor, Architect	
Susan wyatt	Visitor	
Susanna Zberg	Student	
Susanne Zago	Visitor, Psychotherapist	

Suze Sing	Community Member	
Syd Iranz	Visitor	
Sydney Buchmann	SFUSD Educator	Fair wages and no cuts now!
Sydney Nguyen	Visitor	
Sydney Rhodes	Visitor	
Sydne Ritchie	Visitor	Humans before profit!
Sylvia de la Piedra	Visitor	
Sylvia Williams	Visitor	
Sylvie Ashford	Visitor, Neighbor	
Tabitha Gaustad	Visitor	
Taeil Sung	Student and resident of the bay area	
Takeo Rivera, PhD	Associate Professor, Boston University	
Tali Gurodetsky	Visitor, Curatorial Cataloguing Fellow at FAMSF	
Tamara Dabney	former California resident	Workers make the world go round. Everyone deserves a real living wage and quality of life. The resources are available to ensure this reality materializes for all. The problem is the will of the p
Tamara Kneese	Visitor	
Tamera Schwartz	Former employee / Founder & Principal, Swiftwing Studio	
Tami Pfeiffer	Visitor	
Tami Stewart	Contract modelmaker	
Tammy Leatherman	Visitor	
Tamsin Nutter	Museum Professional (Manager of Brand Communications, Explo	
Tana Isabella Arguacon	Visitor, Member of CAPS-UAW Local 1115	
Tani Bellomy Isina	Visitors	No AI we want to support real ppl
Tania mora	Visitor	
Tanya Angulo	Visitor, previous member	
Tanya Gupta	parent	
Tanya Kadlow	Visitor	
Tanya Leon	Visitor	
Tara Bingham	Visitor	
Tara Min	Longtime Visitor	Those on the ground doing the work are the ones who have shown time and time again they are the only people who actually care. I stand with the scientists, educators, caretakers & workers
Tarah Connolly	Museum educator, Academy visitor, PhD candidate at University o	As a museum professional, I have long admired the Cal Academy. I grew up visiting the museums in Golden Gate Park and credit those experiences with much of my own professional interes
Tarya Edell	Visitor	
Tarya mitoma	Visitor	
Tash Dardashti	Visitor	
Tasha Arreguin	Member and nanny	
Tatiana Toscano	Parent, Visitor, Education Specialist	
Taylor Baldwin	LMFT	
Taylor Claiborne	Visitor	
Taylor Halsey, PhD	Visitor, postdoctoral scholar, UCSF	
Taylor Hodge	Visitor since the 1990s.	
Taylor Menchman	Visitor	
Taylor Paul Deaton	SEIU 1021 Member/Steward and employee of The Fine Arts Muse	
Ted Tenbey	Former CAS employee and San Francisco resident	Take care of your employees. Cut from the top!
Teddy Yarman	Cal Academy Employee	
Telemachos Manos	Visitor	

Terence Lee	Member	
Teresa Davis	Union 1021 city County San Francisco	
Teresa Littlebird	Former Member, public school educator, SF Native	
Terrence Baute	Visitor	Solidarity with labor always! Healthy societies need arts and sciences accessible to the masses.
Terry Downward	Visitor	
Tess Manjarez	Visitor	
Tess Stewart	Visitor	
Tessa Johnson	Member	
Thanh V Nguyen	High School teacher	
Thao Tran	Visitor	
Thea Lamkin	Member	
Thea Rivera	Visitor and Museum Enthusiast	
Theodore Koedam	Visitor	
Theodore Lam	Visitor, Parent	
Theresa Lee	visitor	
Theresa Panyawai	Visitor / student	
Therese Porter	Visitor	
Thomas Benson	Visitor, Donor	
Thomas J Near	Professor of Ecology and Evolutionary Biology	
Thomas M. Pflaum	Volunteer Researcher, Field Museum of Natural History	
Thomas Nance	Member	
Thomas Park	visitor	
Thuy Trang Nguyen	Member, Visitor	No Layoffs, No AI, No Confidence in Executives.
Tracy Zapata	SF Resident	
Tiffany Diep	Visitor	
Tiffany Johnston	visitor	
Tiffany RojasSpeckner	Visitor, parent and forever student	
Tiffany Saw	Former member	
Tiffany Wolbrecht	Long time collaborator of Morrison Planetarium on NSF-funded pr	
Tiffany Young	Visitor	
Tim Brand	Teacher, parent, visitor	
Tina Brand	High school teacher , parent, visitor	
Tim F. Hoch	Stiftung Planetarium Berlin	As a former staff member of the California Academy of Sciences and a longtime partner in the global science communication network, I stand in full solidarity with its dedicated team. The Vi
Tim Gable	Visitor	It's the people who work with the public and those who make and maintain the exhibits that make the Academy wonderous and worthwhile to visit. They need to be made the priority.
Tim Oliver	Visitor	
Tim Simonnes	Asian Art Museum	
Tim W. Kuzniar	Visitor, Planetarium Operations Specilist (Retired)	
Timba Stoffel	Planetarium volunteer and outreach astronomer	
Timothy Brand	Educator, parent, high school teacher	
Timothy Gaensler-Debs	Visitor	
Timothy Trogdo	Visitor	
Tina Bess	CAS Staff (Exhibit Graphic Designer)	
Tina Chang	Visitor	
Tina Dilenzo	Visitor	

Tina Luong	Bay Area Native / NonProfit worker	
Tobee Chang Vanderwall	Former member (2009-2019), Parent, SF resident	
Tom Bankole	Visitor	
Tobias Secare	Visitor	
Toby Felix	Guest Experience Lead	
Todd K. Fisher	CEO, Flint Institute of Science and History, Executive Director Sloa	
Todd Salerno	Creative Design Manager, East Bay Regional Park District	
Tom Heag	Visitor	
Tom Nolan	Visitor	
Tomi Sogade	visitor	
Tommy Lik	Past Employee	
Tonja Gray	Visitor	
Tony Turner	Visitor, Museum Educator, Los Angeles	
Torre Falcon	visitor	
Tory Ferraro	Retired Sr Principal Preparator, Local 1559, American Museum of I	
Tracy Boeckman	Visitor and parent	
Tracy Liu	Past employee	
Travis Balzarini	SEIU 1021 North Coast Vice President	
Travis Ng	Visitor	
Trenton Logan	Visitor	
Trevor Farrelly	Visitor	
Trevor Melsden	Visitor	
Trina Warren	Visitor, Parent, Grandparent, Teacher	
Tris Querol	Parent	The leadership of the Cal Academy is a disgrace. The staff who talk to the visitors, maintain the exhibits, and otherwise are involved in the day-to-day of the Academy should be getting the ro
Trish Moseley	Visitor	
Trisha Gongalon	Visitor	
Trisha Lamb	Visitor	
Trista Tugman-Mendez	Visitor	Save our local culture! People over AI!
Tristan Day	Visitor	
Troi Tran	Visitor	
Troy Taylor	museum visitor and supporter of the union	
Tyce Hansen	Visitor	
Tucker Holstun	Student	
Tyler Bushnell	Visitor, former SFSU student	
Tyler Crist	Past donor/ visitor	
Tyler Mears	Employee and Volunteer	
Tyler Nicholas	Community Member	
Tyler Phelps	Former employee	
Tyler Schoening	Member	Keep this organization great!
Tyler Sciacqua	Visitor, Educator	
Tyler Stekel	Former Web Producer at CalAcademy; visitor; parent	
Uriel Gomez	Visitor	
Urvashi Chopte	Student	
Vailou Burgess	Student	

Valentina Sarmiento	member	
Valeria Pelicer	Visitor	
Valerie Fredericks	Visitor	
Valerie Fredericks	Visitor	The Cal Academy should stay special and preserve its heritage
Valerie Schmidt	Visitor	
Valeriya Novikova	Student	
Vanessa Garcia	Stagecoach Greens	
Vanessa Miranda	Visitor	
Vanessa Nelson	Parent	
Vanessa Sanchez de Tagle	Former employee	No layoffs. Guests will not get to experience the passion and effort put into these exhibits from the employees who create them. AI cannot create the magic like they can.
Vanessa Williams	Visitor	
Vani Jonca	Student	
Vashti Ferguson	Visitor, UESF/ SFUSD teacher	
Vatsala Nagaraj	Student and Visitor	
Vera Bove	Visitor, parent, former longtime member	
Veronica Hart	Member	
Victoria Sharpe	Visitor	
Vianey Vargas Monterca	Visitor	
Vicente Mata	Visitor and union member	
Vickie Chau	Visitor	
Vickie Hernandez	Visitor	
Vicky Stein	Visitor	
Victoria de la Mora	Visitor	
Victoria Langlands	CAWU Member	
Victoria Leung	Registered Nurse	
Victoria Montecillo	Member	I will absolutely cancel my membership if the employees continue to be treated and exploited like this.
Victoria Oswald	visitor/parent/member	These employees need to be rehired ASAP and a PUBLIC audit must be done at once.
Victoria Oswald	Member, visitor, SF resident	It is TRAGIC that the fiscal mismanagement has to fall on these vital employees - who will be fired instead of those who got us in this mess. It is WRONG.
victoria tenenya	visitor	
Vien Nguyen	Parent	
Vienna Rist	Visitor, Fisheries Technician	
Vinayakshara Kaniserry	Student	
Vince Rainey	PhD scientist and visitor	
Vincent Lim	Visitor	
Vincent Page	Visitor	
Vincente Leigh	Member, donor, volunteer	I agree with above statements regarding programming, etc. However, CAS should be supportive of utilizing AI to assist staff, not eliminate staff.
Violet Morris	Former member and longtime lover of the museum!	
Virginia Nevin Scribner	Visitor	
Virginia Nevin Scribner	Visitor	I was shocked and then disappointed when I heard about the ongoing greed and employee abuse. I expected more from such a well respected SF institution. I hope to see justice served and
Virginia Walk	Visitor	
Vivian Nguyen	Visitor	
Vivian Tu	Visitor	
Vivian Wu	Visitor	
Vivienne Fitzgerald	Student	

Vladislav Ruskovolostin	Donor	
Vrezh Gulyan	Visitor	
Walker Staples	Member	
Weather Greer	Visitor	
Wendy Robinson	Visitor and prospective donor	No layoffs! Cut the biggest salaries instead
Wema Lee	Visitor	
Will Jones	Visitor/community member	
Will Petersen	Visitor	No layoffs without restructuring leadership!
Will van Westbroek	Visitor	
Willa Chen	Visitor, SF Bay Area born and raised	I stand with the Cal Academy workers. Cal Academy will fall without them!
William Dinan	Visitor	
William Dinan	Visitor	
William Fry	Member	
William Le	Visitor / Parent	
William O'Meara	Concerned Citizen	This is quite important, history is important and the people who help make it happen
William Yee	Visitor, Parent, Student	
Willow LaBatt	Visitor	
Winnie Fung	Member	
Wolfgang Dack	Head of Engineer at Wonder Studios	
Woodrow Stutzel	Member, visitor, grandchild of donor	Please dont bro
Xana Pierone	Student	
Xander Lenz	Visitor; UC Berkeley Geography	
Xavier C	Visitor - Service Coordinator	
Xenia Rangaswami	Former Volunteer	Save the Academy!
Xochitl Benson	Visitor, SF Resident, Parent	
Yadira Ayala	Visitor	
Yago Daniels Rotter	Student	
Yenni Lai	Student	
Yesenia Camacho	Visitor	
Yessenia Gonzalez Hernandez	Visitor	
Yezenia Guzman	Visitor/Parent/Educator	
Yong Yan	Visitor	
Youvanca Jimenez	Community Member	
Yu-Hsuan Yang	Visitor	
yuan hui	member, donor	Real curiosity is sparked by real people — a conversation, a question, a moment of connection in front of a living coral reef. Also, when leadership fails, workers should not be the ones who pa
Yudmi Jhoey Alexander Zavaleta	Member	
Yvonne Gonzalez	Life Long Visitor	
Yzabel Arroyo	Visitor	Keep AI in the Silicon Valley where it belongs!
Z White	SFMOMA employee/visitor	
Z. Catlin-Hallett	Observer	
Zach Benton	Visitor	
Zach Vickers	Member, CCSF employee	
Zachary Boal	Visitor	
Zachary Griebenow	Colleague, Ph.D. 2023, USDA-ARS Systematic Entomology Laborat	

Zachary Houser	Visitor	
Zachary Langley	Visitor	
Zack Dubuc	Visitor	
Zahyra Garcia	Visitor/Parent	
Zana Valeska	Visitor	
Zapporah	Visitor	
Zara Song	Student/Visitor	I really hope things work out and Cal Academy stops their cuts! It's always been my favorite science museum to visit and I wish it will always remain a true nonprofit dedicated to research an
Zaynah Alam	Visitor	
Zeb L. West	Member	
Zeina Saad	Visitor, parent, enthusiast	I've been coming to the Cal Academy since I was a child. It's heartbreaking what's happening. Please make this right.
Zez Wyatt	Visitor and Student	
ZH Leonard	Visitor	
Zia Davidian	Librarian / CFA member	
Ziggy O Kotchetkov	Visitor	
Ziv E. Lieberman	Former employee (Entomology); user of collections for research	
Zoe Charlesworth	Visitor	
Zoe Edwards	Visitor and Previous Nightlife collaborator	
Zoe Frausto	Visitor and student	
Zoe Levit	Field Museum	
Zoe Martin	Visitor	
Zoe Schelde	Resident of San Francisco	
Zoey Kroll	Former Web Product Manager at CalAcademy of Sciences; Produc	
Zohe slack	Loyal Visitor	
Zohrab O'Brien	Lifelong Visitor, Biological Anthropology Student	
Zoli Novak	Ex-staff	
Zyed Ismailee	Member	

From: Xenia Mendez
To: Jalipa, Brent (BOS); FielderStaff
Subject: Restore Community Investments
Date: Saturday, June 13, 2026 10:09:45 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Supervisor Fielder and Budget & Appropriations Committee Members,

I am a resident of District 9, and I urge you to deny Adult Probation's proposed takeover of SF Pretrial. I am disappointed to hear that cuts to critical public health (HIV), education (Free City), and immigrant legal services will be cut as a result. Public health and education seem to always be the first in line to be cut, and it feels like it's not prioritized. While funding to public health and education should be protected because it's a good thing to be able to offer as a public service for the wellbeing of our communities, I am aware that's not we world we live in and we need to make justifications as to why we should invest in something.

Educational attainment is linked to better health outcomes, longer life expectancy, and reduced healthcare costs, making access to higher education an an effective long term investment. HIV screening reduce transmission, improve health outcomes, can save public money, and its cost-effective (CDC: https://www.cdc.gov/high-impact-prevention/php/case-studies/hiv-screening-testing.html). Immigration legal services help people obtain work authorizations and can continue contributing to the local economy (in addition to being able to remain im their communities and keep families together (more about economic benefits here: https://comptroller.nyc.gov/reports/economic-benefits-of-immigration-legal-services/).

Thank you for your consideration.

Sincerely,

Xenia Mendez
District 9

From: madisonoppenheim@gmail.com
To: Jalipa, Brent (BOS)
Subject: Fwd: Dont Dismantle SF
Date: Friday, June 12, 2026 8:15:36 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

FWDing to Budget Appropriations Cmte:

Hi Supervisor Mahmood,
I live in Japantown/Fillmore and I oppose the cuts to health and education (including HIV care) and Free City College! My boyfriend is going back to school to be a nurse and is depending on Free City College.

I am againist the 12.7B Adult Probation request. Protect SF Pretrail!

Thank you,
Madison Oppenheim

Begin forwarded message:

From: madisonoppenheim@gmail.com
Date: June 12, 2026 at 8:12:35 PM PDT
To: MahmoodStaff@sfgov.org
Subject: Dont Dismantle SF

Hi Supervisor Mahmood,
I live in Japantown/Fillmore and I oppose the cuts to health and education (including HIV care) and Free City College! My boyfriend is going back to school to be a nurse and is depending on Free City College.

I am againist the 12.7B Adult Probation request. Protect SF Pretrail!

Thank you,
Madison Oppenheim

From:	Joseph J. Wang
To:	Board of Supervisors (BOS)
Cc:	Jalipa, Brent (BOS)
Subject:	Please fund the SF Public Defender, and keep SF Pretrial in place
Date:	Friday, June 12, 2026 12:01:16 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

To the SF Board of Supervisors:

I live and work in District 11 of San Francisco, and I urge you to fully fund the San Francisco Public Defender's Office and preserve SF Pretrial.

The right to counsel is guaranteed by the U.S. Constitution, and it is not a luxury for only the rich among us. Contrary to this constitutional guarantee, our Public Defender has been forced to declare themselves "unavailable" in some misdemeanor some and even some felony cases for over a year now, because of unsustainably high caseloads. This short-staffing leave low-income San Franciscans without the legal representation to which they are constitutionally entitled. Underfunding the Public Defender's office does not save money, as the California State Bar Association estimated these unavailability declarations will cost the City around $1.4 million this fiscal year for felonies alone, on top of the human cost of delayed justice.

I also urge you to reject any move to displace SF Pretrial's decades-long, community-based work. For nearly 50 years, SF Pretrial has reduced unnecessary incarceration, supported court appearances, and connected people to housing, treatment, and other stabilizing services, all at lower cost than incarceration or probation-heavy approaches. Many staff are system-impacted and deeply trusted by the communities they serve—trust that cannot simply be replicated by a more punitive agency. I urge you to invest in what works: robust defense and community-rooted pretrial services that address root causes and keep our city safer.

Sincerely,
Joseph J. Wang

--
Joseph J. Wang
joew10@yahoo.com

From: Erica Wang
To: Jalipa, Brent (BOS)
Cc: Board of Supervisors (BOS)
Subject: Fund the SF Public Defender"s Office and Preserve SF Pretrial!!!
Date: Friday, June 12, 2026 9:04:29 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Hi, my name is Erica Wang.

I'm a resident who lives and works in District 11. I'm calling on the Board of Supervisors to fully fund the San Francisco Public Defender's Office and preserve SF Pretrial. The right to counsel is a constitutional guarantee, not a luxury. Yet our Public Defender has been forced to declare "unavailable" in some misdemeanor and felony cases for over a year because of unsustainably high caseloads, leaving low-income San Franciscans ***without the representation they are entitled to!*** Underfunding this office does not save money; the Bar Association has estimated that these unavailability declarations ***will cost the City around $1.4 million this fiscal year for felonies alone***, on top of the human cost of delayed justice.

I also urge you to reject any move to displace SF Pretrial's decades-long, community-based work. For nearly 50 years, SF Pretrial has reduced unnecessary incarceration, supported court appearances, and connected people to housing, treatment, and other stabilizing services, ***all at lower cost than incarceration or probation-heavy approaches***. Many staff are system-impacted and deeply trusted by the communities they serve—trust that cannot simply be replicated by a more punitive agency. I urge you to invest in what works: robust defense and community-rooted pretrial services that address root causes and keep our city safer.

Sincerely,

Erica Wang
She/Her/Hers

From: Bill Thomasson
To: Jalipa, Brent (BOS); annoyedwon@gmail.com
Subject: Fwd: Adult Probation Budget
Date: Thursday, June 11, 2026 4:12:49 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

---------- Original Message ----------
From: Bill Thomasson <bill.thomasson@comcast.net>
To: "brent.jalipa@sfgov.org" <brent.jalipa@sfgov.org>,
"annoyedwon@gmail.com" <annoyedwon@gmail.com>
Date: 06/11/2026 3:47 PM PDT
Subject: Adult Probation Budget

Dear Chair and Honorable Members of the Board,

I am writing to express my strong concern regarding the continued use of San Francisco Pretrial Diversion services by the San Francisco Superior Court.

Over time, I have observed significant issues within the program that undermine its purpose and the integrity of the Court's directives. Many clients who report as instructed rarely have meaningful contact with a case manager. Several case managers routinely tell clients how to obtain a "compliant" report with minimal effort, even when that means ignoring or weakening the requirements set by the Court.

In some cases, case managers have altered or softened judicial instructions, making it easier for clients to complete their obligations without actually following the directions issued by the Judge. This practice not only compromises accountability but also misrepresents compliance to the Court.

Leadership within Pretrial has been made aware of these issues, yet many have chosen not to address them. For eight months, David was informed —or already knew—about funds that were taken, and no corrective action was taken.

These problems reflect a pattern of negligence that affects clients, the Court, and public trust. For these reasons, I respectfully urge the Board to reconsider whether the San Francisco Superior Court should continue its relationship with SF Pretrial Diversion in its current form.

Thank you,
Bill

From: Bill Thomasson
To: Jalipa, Brent (BOS); annoyedwon@gmail.com
Subject: Adult Probation Budget
Date: Thursday, June 11, 2026 3:47:37 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Chair and Honorable Members of the Board,
I am sending this letter to state SF Superior Courts should not continue with SF Pretrial Diversion.
There are several things wrong and folks there who don't care about the work they should do each day. Clients that come and report as instructed to do, vary rairly see of speak with a case manager. The several case manager tell the client how to get a compliant report and how to get away doing the bare minimum that they were instructed to do. Case managers change Judges note to follow to make the clients have an easier

From: Samantha Richey
To: Jalipa, Brent (BOS)
Subject: Public comment for Budgets and Appropriations Committee- File No. 260596 Budget and Appropriation Ordinance for Departments - FYs 2026-2027 and 2027-2028, Agenda Item 2
Date: Monday, June 15, 2026 8:17:10 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Hello,

My name is Sam Richey. I worked at Cal Academy for 2 and a half years, and I was part of the Cal Academy Workers United contract action team during 2023 and 2024.

I started at Cal Academy in Guest Experiences before I moved to the Entomology department on a one year contract, that I was told had a good chance of getting extended for another year. One of the most treasured parts of Cal Academy's collections is the massive amount of specimens from the Galapagos Islands, some of which date back to the 1800's. My job was to take photos of the bugs collected from the Galapagos, both preserving these delicate specimens for posterity and making our resources accessible to researchers across the globe.

The Academy means the world to me, as it does to so many other staff who work there. I have never met a group of people who have so much heart, who put their souls into their work. The workers there are what Cal Academy so special.

In contrast, I have never experienced working under an executive team that is so hostile to their workers and so unwilling to listen to their staff. During the last round of mass lay offs in 2024, the executive team told us that this was a last resort option. They told us they would not take any raises. This was a lie. Every person on the executive team was paid more in 2025 than they were in 2024. They told us they were negotiating with our bargaining team in good faith, while at the same time stalling for months to share financial information with our union members. Now, during this current round of mass lay offs, yet again the union has asked for financial information, and yet again management is stalling.

Less than a month before my contract expired, I was still waiting to hear whether I was going to still have a job. Meanwhile, Scott Sampson, Amber Mace, and other executives were flying out to the Galapagos on the Academy's dime. My contract was not extended. In the end, it was a planned giving donation from a retired entomology staff member who had recently passed away that saved my job, at least for a handful of months, since there was not enough money for even a full year.

The first union contract at California Academy of Sciences was ratified right after I left. I had hoped that things at the academy would get better. If anything, as we've seen over the last month, it has gotten worse. I cannot put blind faith in management that has shown time and time again that they would rather take away people's jobs than cut their own salary or sell an empty mansion in Pac Heights. I am asking for an audit of Cal Academy's finances. Cal Academy cannot keep claiming that mass lay offs are the last possible resort while not providing proof to support that claim.

Thank you for your time.

Sam Richey
She/her
samnrichey@gmail.com
925-337-9277

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
Re: Mayor's FY 2026-27 and FY 2027-28 Budget Submission

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 June 1st, corresponding legislation, and related materials for Fiscal Year (FY) 2026-27 and FY 2027-28.

In addition to the Mayor's Proposed FY 2026-27 and FY 2027-28 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
- 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
- A letter on Technical Adjustments to the Mayor's Proposed May 1 Budget
- 29 pieces of trailing legislation
- Memo to the Board President requesting for 30-day rule waivers on ordinances

Please note the following:

- Technical adjustments to the June 1 budget are being prepared, but are not submitted with this set of materials.

Sincerely,

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

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No	DEPT	Item	Description	Type of Legislation	File #
1	ADM	Code Amendment	Amending the Administrative Code to authorize the City Administrator to pause, reduce, or return the annual contributions by the departments that contract for public works under Administrative Code Chapter 6 to the San Francisco Self-Insurance Surety Bond Fund	Ordinance	260598
2	ADM	Cannabis Tax Fund Grant Program	Authorizing the Office of the Chief Medical Examiner to accept and expend a grant for the grant term of July 1, 2026 – June 30, 2028	Resolution	
3	ADM	Continuing Prop J	Fleet Security Services	Resolution	260612
4	ADM	Continuing Prop J	Real Estate Division Custodial Services	Resolution	260612
5	ADM	Continuing Prop J	Real Estate Division Security Services	Resolution	260612
6	ADM	Continuing Prop J	Convention Facilities Management	Resolution	260612
7	ADP	Prop J (Not Previously Approved)	Protective Services	Resolution	260613
8	BOS	Continuing Prop J	Budget and Legislative Analyst Services	Resolution	260612
9	CON	Access Line Tax	Resolution concurring with the Controller's establishment of the Consumer Price Index for 2026, and adjusting the Access Line Tax by the same rate	Resolution	260607
10	CON	Neighborhood Beautification and Graffiti Clean-up Fund Tax	Ordinance adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2026	Ordinance	260602
11	DEC	Early Care and Education Commercial Rents Tax Baseline	Ordinance modifying the baseline funding requirements for early care and education programs in Fiscal Years (FYs) 2026-2027 and 2027-2028	Ordinance	260599
12	DPH	Prop J (Not Previously Approved)	Security Services	Resolution	260613
13	DPH	Recurring State Grant Funds FY 2026-2027	Authorizing the acceptance and expenditure of Recurring State grant funds by the San Francisco Department of Public Health for Fiscal Year (FY) 2026-2027	Resolution	260610

14	DPH	**Code Amendment**	Amending the Health Code to set patient rates for services provided by the Department of Public Health for Fiscal Years 2026-2027 and 2027-2028	Ordinance	260600/ 260655
15	DPW	**Continuing Prop J**	Security Services	Resolution	260612
16	DPW	**Prop J (Not Previously Approved)**	Materials Testing and Inspection Services	Resolution	260613
17	HOM	**Continuing Prop J**	Security Services	Resolution	260612
18	HOM	**Homelessness and Supportive Housing Fund - FYs 2026-2027 and 2027-2028 Expenditure Plan**	Resolution approving the Fiscal Years (FYs) 2026-2027 and 2027-2028 Expenditure Plan for the Department of Homelessness and Supportive Housing Fund	Resolution	260611
19	HOM	**Funding Reallocation - Our City, Our Home Fund - Homelessness Gross Receipts Tax - Services to Address Homelessness**	Ordinance temporarily suspending the cap on the use of Homelessness Gross Receipts Tax revenues to fund short-term rental subsidies	Ordinance	260601
20	HSA	**Continuing Prop J**	Security Services	Resolution	260612
21	LIB	**Friends of San Francisco Public Library A&E**	Friends of San Francisco Public Library – Chinatown Branch Renovation Capital Project Grant Award, FYs 2026-2027 through 2029-2030	Resolution	260608
22	MYR (MOHCD)	**Continuing Prop J**	Security Services	Resolution	260612
23	OCII	**OCII Budget Resolution**	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2026-27 Budget	Resolution	260606
24	OCII	**OCII Interim Budget Resolution**	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2026-27 Interim Budget	Resolution	260605
25	REC	**Permit Amendment**	Permit Amendment - Polo Field Concerts - Up To Nine Year Extension and Fee Increase	Resolution	260614
26	REG	**Continuing Prop J**	Assembly of Vote by Mail Ballots	Resolution	260612

27	REG	Code Amendment	Amending the Municipal Elections Code to remove the requirement that the Department of Elections publish the legal text of ballot measures in the Voter Information Pamphlet	Ordinance	260604
28	REG	Code Amendment	Amending the Municipal Elections Code to increase the filing fee and per-word fee for paid ballot arguments	Ordinance	260603
29	SHF	Continuing Prop J	Food Services for Jail Inmates	Resolution	260612