



**OFFICE OF THE CONTROLLER**  
**CITY AND COUNTY OF SAN FRANCISCO**

Ben Rosenfield  
Controller  
Todd Rydstrom  
Deputy Controller

May 31, 2021

Honorable Board of Supervisors  
City Hall - Room 244  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102

Attention: Angela Calvillo, Clerk of the Board

RE: Budget and Legislative Analyst Services – FY 2021-22

The cost information and supplemental data provided by your office on the proposed contract referenced above have been reviewed by my staff.

If these services are provided at the proposed contract price, it appears they can be performed at a lower cost than if the work were performed by City employees.

The requirements of Charter Section 10.104.15 relative to the Controller's findings that work or services can be practically performed under private contract at a lesser cost than similar work performed by employees of the City and County of San Francisco has been satisfied. Attached is a statement of projected cost and estimated savings for Fiscal Year 2021-2022 and the informational items provided by the department pursuant to San Francisco Administrative Code Section 2.15.

Following the approval of the Board of Supervisors, we will notify your department and the Purchaser that this Charter requirement has been met.

Please contact Risa Sandler at 415-554-5254 if you have any questions regarding this determination.

Sincerely,

\_\_\_\_\_/s/  
Ben Rosenfield,  
Controller

Enclosures

cc: Board of Supervisors' Budget Analyst  
Human Resources, Employee Relations  
Junko Laxamana, Deputy Director of Finance & Administration

COMPARATIVE COSTS OF CONTRACTING VS. IN-HOUSE SERVICES (1) (2)  
**FISCAL YEAR 2021-22**

**ESTIMATED CITY COSTS:**

**PROJECTED PERSONNEL COSTS**

Job Class Title	Class	# of Full Time Equivalent Positions	Bi-Weekly Rate per FTE		Annual Cost		
			Low	High	Low	High	
Deputy Director III	0953	1.0	6,814	\$ 8,180	\$ 177,851	\$ 213,507	
Manager III	0931	1.0	5,483	\$ 6,582	\$ 143,094	\$ 171,781	
Principal Administrative Analyst	1824	3.0	4,725	5,673	\$ 370,004	\$ 444,183	
Senior Administrative Analyst	1823	4.0	4,082	4,900	\$ 426,123	\$ 511,552	
Performance Analyst III	1830	2.0	5,498	6,600	\$ 286,998	\$ 344,536	
Executive Secretary I	1450	1.0	2,965	3,560	\$ 77,388	\$ 92,903	
Temp	1823	0.5	4,900	4,900	\$ 50,000	\$ 50,000	
Other Pay (if applicable)	n/a	n/a					
Total FTE			12.5				
					Total Salary Costs-->	\$ 1,531,459	\$ 1,828,462
					Total of Other Compensation-->	\$ -	\$ -

**FRINGE BENEFITS**

Job Class	\$ Amount	Low	High
Benefits per FTE--Job Class #:	0953	\$ 76,945	
Benefits per FTE--Job Class #:	0931	\$ 68,085	
Benefits per FTE--Job Class #:	1824	\$ 57,424	
Benefits per FTE--Job Class #:	1823	\$ 52,598	
Benefits per FTE--Job Class #:	1830	\$ 62,650	
Benefits per FTE--Job Class #:	1450	\$ 42,245	
Benefits per FTE--Job Class #:	-	-	
Total Fringe Benefits		\$ 610,447	\$ 695,239

**ADDITIONAL CITY COSTS**

Operating expenses (materials & supplies, travel & training, membership, copier lease, off-site storage, telephone, etc.)	\$ 65,586	\$ 65,586
Space rental	\$ 215,469	\$ 215,469
Equipment & furniture	\$ 24,827	\$ 24,827
Email & software licenses	\$ 26,474	\$ 26,474
Total Capital & Operating	\$ 332,356	\$ 332,356

**COST COMPARISON SUMMARY**

<b>ESTIMATED TOTAL CITY COST</b>	\$ 2,474,261	\$ 2,856,057
<b>LESS: ESTIMATED TOTAL CONTRACT COST</b>	\$ 2,456,753	\$ 2,459,757
<b>ESTIMATED SAVINGS</b>	\$ 17,509	\$ 396,300
<b>% of Savings to City Cost</b>	1%	14%

Comments/Assumptions:

1. FY 1979 would be/was the first year these services are/were contracted out.
2. Salary levels reflect proposed salary rates effective July 1, 2021. Costs are represented as annual 12 month costs.
3. Disability, where applicable.
4. Fixed fringe benefits consist of health and dental rates plus an estimate of dependent coverage.
5. Classifications based on current configuration of Budget and Legislative Analyst services.
6. Full time equivalent (FTE) positions include 11 managers and analyst staff and 1 administrative staff. The staff level of 11 managers and analysts is based on the number of staff required to provide 16,860 hours of services not including paid leaves (legal holidays, vacation, sick, etc.) and other non-productive administrative hours such as training and staff meetings consistent with Association of Local Government Auditors standards.
7. Space rental cost is calculated using the Real Estate Division's appraisal review for 1390 Market Street (Fox Plaza).
8. Calculations do not include liability for retiree health. Based on the CAFR for year ending June 30, 2017, the City's annual liability for post retirement employee health benefits is \$421 million. If the Budget and Legislative Analyst services were provided by City employees, the annual liability for retiree health benefits would be \$171,992 (equal to 0.04 percent of the City's total annual retiree health liability based on FTE count.)
9. Estimated total contract cost includes a 3.25% COLA requested by the contractor. If the COLA is not approved by the Board of Supervisors, the total estimated contract cost would be \$2,363,745 in FY 2021-22.