

CITY AND COUNTY OF SAN FRANCISCO
BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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June 18, 2025

TO: Budget and Appropriations Committee

FROM: Budget and Legislative Analyst



SUBJECT: Recommendations of the Budget and Legislative Analyst for Amendment of the Mayor's Fiscal Year 2025-2026 to Fiscal Year 2026-2027 Budget.

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: POL – POLICE DEPARTMENT

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

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

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

FY 2025-26

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

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

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

The Police Department’s General Fund budget in FY 2025-26 has a 3.9 percent increase for salaries and benefits, including an increase in the department’s overtime budget from \$45.3 million in FY 2024-25 to \$75.4 million in FY 2025-26, an increase in temporary salaries¹ from \$3.4 million to \$11.5 million offset, by a \$27.3 million increase in attrition savings for sworn staff and a \$9.6 million decrease in the budget for mandatory fringe benefits, both to account for

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

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

DEPARTMENT: POL – POLICE DEPARTMENT

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

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

FY 2026-27

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

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

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

DEPARTMENT: POL – POLICE DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

POL - Police Department

Policy Recommendations

General Fund	\$0	\$1,325,000	\$1,325,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$1,325,000	\$1,325,000

POL - Police Department

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

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

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

Personnel Changes

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

Revenue Changes

The Department's revenues of \$405,686 in FY 2025-26 are \$17,050 or 4.4% more than FY 2024-25 revenues of \$388,636.

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

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

Personnel Changes

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

Revenue Changes

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

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

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

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

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

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

AAM - Asian Art Museum

Fiscal Recommendations

General Fund	\$0	\$100,000	\$100,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$100,000	\$100,000

AAM - Asian Art Museum

Policy Recommendations

	One-time	Ongoing	Total
General Fund	\$0	\$250,913	\$250,913
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$250,913	\$250,913

YEAR ONE: FY 2025-26

Budget Changes

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

YEAR TWO: FY 2026-27

Budget Changes

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

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

DEPARTMENT: CRT – SUPERIOR COURT

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

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

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

FY 2025-26

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

FY 2026-27

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

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

DEPARTMENT: CRT – SUPERIOR COURT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

CRT - Superior Court

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

Fiscal Recommendations

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

FY 2025-26

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$0	\$5,000	\$5,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$5,000	\$5,000

FY 2026-27

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$0	\$5,000	\$5,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$5,000	\$5,000

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: LIB – PUBLIC LIBRARY

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

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

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

DEPARTMENT: LIB – PUBLIC LIBRARY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

LIB - Public Library

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

Fiscal Recommendations

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

Recommendations of the Budget and Legislative Analyst

LIB - Public Library

[illegible]

Policy Recommendations

[illegible]

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

LIB - Public Library

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

FY 2025-26

Total Policy Recommendations

One-Time		Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$497,021	\$497,021
Total	\$0	\$497,021	\$497,021

FY 2026-27

Total Policy Recommendations

One-Time		Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$517,798	\$517,798
Total	\$0	\$517,798	\$517,798

LIB - Public Library

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

LIB - Public Library

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: HRC – HUMAN RIGHTS COMMISSION

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

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

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

FY 2025-26

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

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

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

FY 2026-27

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

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

DEPARTMENT: HRC – HUMAN RIGHTS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

HRC-Human Rights Commission

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

Fiscal Recommendations

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

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

HRC-Human Rights Commission

Rec #	Account Title	FY 2025-26						FY 2026-27									
		FTE		Amount				FTE		Amount							
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T		
	9993 Attrition																
	Mandatory Fringe Benefits																

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

HRC-Human Rights Commission

Rec #	Account Title	FY 2025-26						FY 2026-27					
		FTE		Amount		Savings	GF	FTE		Amount		Savings	GF
		From	To	From	To			From	To	From	To		
	1657 Accountant IV	0.80	0.00	\$0	\$0	\$0	x	1.00	0.00	\$0	\$0	\$0	x
	1654 Accountant III	0.00	0.80	\$0	\$0	\$0	x	0.00	1.00	\$0	\$0	\$0	x
		Total Savings					\$0	Total Savings					\$0
HRC-7		Downward substitute proposed new 0.8 FTE 1657 Accountant IV to 0.8 FTE 1654 Accountant III. The Department intends to onboard this off-budget position under the continuing fund for reinvestment initiatives by November 2025. The Department will be required to adhere to improved accounting standards for their grant programming, justifying the addition of a new FTE in the accounting classification. However, the proposed workload and complexity for this position is more appropriately aligned with the duties described by the Citywide job description for 1654 Accountant III. BY1 savings of \$23,161 and BY2 savings of \$30,020 are accounted for in HRC-4.											
	Attrition Savings	(1.04)	0.00	(\$141,571)	\$0	(\$141,571)	x	(1.04)	0.00	(\$141,571)	\$0	(\$141,571)	x
	Mandatory Fringe Benefits			(\$56,726)	\$0	(\$56,726)	x			(\$58,390)	\$0.00	(\$58,390)	x
	Attrition Savings	(8.84)	(9.84)	(\$1,202,055)	(\$1,343,626)	\$141,571	x	(8.84)	(9.84)	(\$1,202,055)	(\$1,343,626)	\$141,571	x
	Mandatory Fringe Benefits			(\$480,972)	(\$537,698)	\$56,726	x			(\$495,045)	(\$553,435.00)	\$58,390	x
HRC-8		Total Savings					\$0	Total Savings					\$0
		Transfer attrition savings from the Office of Trans Initiatives to HRC Operations to align budget accounts with organizational restructuring. This recommended technical adjustment is at the request of the Department's budget team.											
		Ongoing savings.											

FY 2025-26				FY 2026-27			
Total Recommended Reductions				Total Recommended Reductions			
One-Time		Ongoing	Total	One-Time		Ongoing	Total
General Fund		\$76,224	\$384,729	General Fund		\$0	\$406,501
Non-General Fund		\$0	\$0	Non-General Fund		\$0	\$0
Total		\$76,224	\$384,729	Total		\$0	\$406,501

HRC - Human Rights Commission

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: CHF – CHILDREN, YOUTH AND THEIR FAMILIES

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

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

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

FY 2025-26

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

FY 2026-27

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

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

DEPARTMENT: CHF – CHILDREN, YOUTH AND THEIR FAMILIES

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

CHF - Children, Youth and Their Families

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

Fiscal Recommendations

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

FY 2025-26

Total Recommended Reductions

		One-Time	Ongoing	Total
General Fund		\$613,551	\$0	\$613,551
Non-General Fund		\$0	\$0	\$0
Total		\$613,551	\$0	\$613,551

FY 2026-27

Total Recommended Reductions

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

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

CHF - Children, Youth and Their Families

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

Policy Recommendations

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

FY 2025-26

Total Policy Recommendations

One-Time		Ongoing	Total
General Fund	\$0	\$273,200	\$273,200
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$273,200	\$273,200

FY 2026-27

Total Policy Recommendations

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

CHF - Children, Youth and Their Families

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: DEC – EARLY CHILDHOOD

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: DEC – EARLY CHILDHOOD

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

DEC - Early Childhood

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

Fiscal Recommendations

	DEC Early Care & Education																		
	Adm-Real Estate Special Svcs			\$22,573	\$0	\$22,573	x		\$23,688	\$0	\$23,688	x							
	Ef-PUC-Water Charges			\$17,486	\$0	\$17,486	x		\$18,710	\$0	\$18,710	x							
	GF-PUC-Light Heat & Power			\$42,735	\$0	\$42,735	x		\$49,601	\$0	\$49,601	x							
	GF-Social Services			\$113,300	\$0	\$113,300	x		\$116,700	\$0	\$116,700	x							
	PUC Sewer Service Charges			\$23,502	\$0	\$23,502	x		\$28,377	\$0	\$28,377	x							
	Sr-DPW Building Repair			\$211,450	\$0	\$211,450	x		\$250,000	\$0	\$250,000	x							
	Sr-DPW-Urban Forestry			\$45,000	\$0	\$45,000	x		\$75,000	\$0	\$75,000	x							
	Adm-Real Estate Special Svcs			\$0	\$22,573	(\$22,573)			\$0	\$23,688	(\$23,688)								
	Ef-PUC-Water Charges			\$0	\$17,486	(\$17,486)			\$0	\$18,710	(\$18,710)								
	GF-PUC-Light Heat & Power			\$0	\$42,735	(\$42,735)			\$0	\$49,601	(\$49,601)								
	GF-Social Services			\$0	\$113,300	(\$113,300)			\$0	\$116,700	(\$116,700)								
	PUC Sewer Service Charges			\$0	\$23,502	(\$23,502)			\$0	\$28,377	(\$28,377)								
	Sr-DPW Building Repair			\$0	\$211,450	(\$211,450)			\$0	\$250,000	(\$250,000)								
	Sr-DPW-Urban Forestry			\$0	\$45,000	(\$45,000)			\$0	\$75,000	(\$75,000)								
DEC-1	Total Savings												\$0		Total Savings				\$0
	Reappropriate the Department's general fund work orders to the Public Education Enrichment Fund. The Department's expenditures for the work orders performed are increasing from \$373,709 in the current year to \$476,046 in FY 2025-26. These funds are used to satisfy lease maintenance requirements for the three City-owned childcare facilities managed by the Department. These costs should be accounted for with other child care services that are programmatically accounted for in PEEF. The Department notes that these services include infant and toddler rooms serving children 3 and under. According to San Francisco City Charter Section 16.123-4, the Public Education Enrichment Fund "may also be used to support the development of services for children from birth to three years old." This recommendation provides \$476,046 in General Fund savings.																		
	Ongoing general fund savings.																		

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

DEC - Early Childhood

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

FY 2025-26				FY 2026-27			
Total Recommended Reductions		Total Recommended Reductions		Total Recommended Reductions		Total Recommended Reductions	
One-Time	Ongoing	One-Time	Ongoing	One-Time	Ongoing	One-Time	Ongoing
General Fund	\$0	\$476,046	\$476,046	General Fund	\$0	\$562,076	\$562,076
Non-General Fund	\$0	\$177,558	\$177,558	Non-General Fund	\$0	\$118,228	\$118,228
Total	\$0	\$653,604	\$653,604	Total	\$0	\$680,304	\$680,304

DEC - Early Childhood

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: DBI – BUILDING INSPECTION

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

DBI – BUILDING INSPECTION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

DBI - Building Inspection

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

Fiscal Recommendations

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

FY 2025-26

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$27,366	\$90,000	\$117,366
Total	\$27,366	\$90,000	\$117,366

FY 2026-27

Total Recommended Reductions

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

DBI- Building Inspection

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: REC – RECREATION & PARK COMMISSION

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: REC – RECREATION & PARK COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

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

YEAR TWO: FY 2026-27

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

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

REC - Recreation & Park Commission

Fiscal Recommendations

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

REC - Recreation & Park Commission

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

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

REC - Recreation & Park Commission

Rec #	Account Title	FY 2025-26						FY 2026-27					
		FTE		Amount				FTE		Amount			
		From	To	From	To			From	To	From	To		
REC-10	3286 Recreation Coordinator	1.00	0.00	\$92,660	\$0		\$92,660	1.00	0.00	\$96,170	\$0		\$96,170
	Mandatory Fringe Benefits			\$41,484	\$0		\$41,484			\$43,737	\$0		\$43,737
				Total Savings \$134,144				Total Savings		\$139,907			
REC-11	3286 Recreation Coordinator	1.00	0.00	\$92,660	\$0		\$92,660	1.00	0.00	\$96,170	\$0		\$96,170
	Mandatory Fringe Benefits			\$41,484	\$0		\$41,484			\$43,737	\$0		\$43,737
				Total Savings \$134,144				Total Savings		\$139,907			
REC-12	3286 Recreation Coordinator	1.00	0.00	\$92,660	\$0		\$92,660	1.00	0.00	\$96,170	\$0		\$96,170
	Mandatory Fringe Benefits			\$41,484	\$0		\$41,484			\$43,737	\$0		\$43,737
				Total Savings \$134,144				Total Savings		\$139,907			
REC-13	2708 Custodian	1.00	0.00	\$83,004	\$0		\$83,004	1.00	0.00	\$86,148	\$0		\$86,148
	Mandatory Fringe Benefits			\$39,207	\$0		\$39,207			\$41,385	\$0		\$41,385
				Total Savings \$122,211				Total Savings		\$127,533			

GF = General Fund
1T = One Time

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

REC - Recreation & Park Commission

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

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

REC - Recreation & Park Commission

[illegible]

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

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

REC - Recreation & Park Commission

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

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

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

FY 2025-26				FY 2026-27			
Total Policy Recommendations		Total Policy Recommendations		Total Policy Recommendations		Total Policy Recommendations	
One-Time	Ongoing	Total		One-Time	Ongoing	Total	
General Fund	\$179,396	\$269,671	\$449,067	General Fund	\$0	\$281,030	\$281,030
Non-General Fund	\$0	\$54,755	\$54,755	Non-General Fund	\$0	\$57,114	\$57,114
Total	\$179,396	\$324,426	\$503,822	Total	\$0	\$338,144	\$338,144

REC - Recreation & Park Commission

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

FY 2025-26

FY 2026-27

GF = General Fund
1T = One Time

REC - Recreation and Parks

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

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

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

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

FY 2025-26

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

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

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

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

FY 2026-27

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

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

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

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

YEAR TWO: FY 2026-27

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

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

DEM - Emergency Management

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

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

DEM - Emergency Management

Rec #	Account Title	FY 2025-26						FY 2026-27							
		FTE		Amount		GF	1T	FTE		Amount		GF	1T		
		From	To	From	To			From	To	From	To				
DEM-6		DEM Emergency Services													
	Attrition Savings				(\$74,845)		(\$85,766)		\$10,921	X	X				\$0
	Mandatory Fringe Benefits				(\$29,994)		(\$33,812)		\$3,818	X	X				\$0

FY 2025-26

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$217,516	\$0	\$217,516
Non-General Fund	\$0	\$0	\$0
Total	\$217,516	\$0	\$217,516

FY 2026-27

Total Recommended Reductions

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

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

DEM - Emergency Management

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

Policy Recommendations

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

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst

DEM - Emergency Management

[illegible]

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

DEM - Emergency Management

[illegible]

Reserve Recommendations

[illegible]

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

DEM - Emergency Management

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

FY 2025-26

Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	\$9,900,000	\$0	\$9,900,000
Non-General Fund	\$0	\$0	\$0
Total	\$9,900,000	\$0	\$9,900,000

FY 2026-27

Total Reserve Recommendations

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

DEM - Emergency Management

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

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

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

Recommendations of the Budget and Legislative Analyst

HSH - Homelessness and Supportive Housing

[illegible]

Fiscal Recommendations

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

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

HSH - Homelessness and Supportive Housing

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

HSH - Homelessness and Supportive Services

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

HSH - Homelessness and Supportive Services

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT

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

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

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

FY 2025-26

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

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

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

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

DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT

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

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

FY 2026-27

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

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

DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

ECN - Economic & Workforce Development

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

Fiscal Recommendations

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

FY 2025-26

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$5,325,038	\$337,000	\$5,662,038
Non-General Fund	\$0	\$0	\$0
Total	\$5,325,038	\$337,000	\$5,662,038

FY 2026-27

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$0	\$368,843	\$368,843
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$368,843	\$368,843

ECN- Economic & Workforce Development

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

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

YEAR TWO: FY 2026-27

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

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

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

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

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

HSA - Human Services Agency

Rec #	Account Title	FY 2025-26						FY 2026-27							
		FTE		Amount				FTE		Amount					
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
HSA-7	1823 Senior Administrative Analyst	1.00	0.00	\$149,730	\$0	\$149,730	x		1.00	0.00	\$155,402	\$0	\$155,402	x	
	Mandatory Fringe Benefits			\$55,104	\$0	\$55,104	x				\$57,855	\$0	\$57,855	x	
				Total Savings		\$204,834			Total Savings		\$213,257				
HSA-8	0933 Manager V	1.00	0.00	\$232,869	\$0	\$232,869	x		1.00	0.00	\$241,690	\$0	\$241,690	x	
	Mandatory Fringe Benefits			\$77,237	\$0	\$77,237	x				\$81,136	\$0	\$81,136	x	
				Total Savings		\$310,106			Total Savings		\$322,826				
HSA-9	0923 Manager II	1.00	0.00	\$186,552	\$0	\$186,552	x		1.00	0.00	\$193,618	\$0	\$193,618	x	
	Mandatory Fringe Benefits			\$68,988	\$0	\$68,988	x				\$72,316	\$0	\$72,316	x	
	1657 Accountant IV	0.00	1.00	\$0	\$173,250	(\$173,250)	x		0.00	1.00	\$0	\$179,813	(\$179,813)	x	
HSA-9	Mandatory Fringe Benefits			\$0	\$60,535	(\$60,535)	x				\$0	\$63,464	(\$63,464)	x	
				Total Savings		\$21,755			Total Savings		\$22,657				
		Deny proposed upward substitution for 1.00 FTE 0923 Manager II from 1.00 FTE 1657 Accountant IV due to poor justification from the Department. The position is currently filled and the reasons provided for substitution cite job responsibilities that fall under the those of an Accountant IV, according to the respective Citywide job classification description.													

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

HSA - Human Services Agency

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

Recommendations of the Budget and Legislative Analyst

HSA - Human Services Agency

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

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

HSA - Human Services Agency

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

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

HSA - Human Services Agency

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

FY 2025-26					FY 2026-27				
Total Recommended Reductions					Total Recommended Reductions				
		One-Time	Ongoing	Total			One-Time	Ongoing	Total
General Fund		\$1,966,732	\$2,818,813	\$4,785,545	General Fund		\$0	\$7,310,225	\$7,310,225
Non-General Fund		\$259,284	\$476,767	\$736,051	Non-General Fund		\$0	\$496,495	\$496,495
Total		\$2,226,016	\$3,295,580	\$5,521,596	Total		\$0	\$7,806,720	\$7,806,720

HSA - Human Services Agency

[illegible]

Admin Support Division												
0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893	x	1.00	0.00	\$224,071	\$0	\$224,071	x
Mandatory Fringe Benefits			\$74,437	\$0	\$74,437	x			\$78,251	\$0	\$78,251	x
0931 Manager III	0.00	1.00	\$0	\$201,169	(\$201,169)	x	0.00	1.00	\$0	\$208,789	(\$208,789)	x
Mandatory Fringe Benefits			\$0	\$72,031	(\$72,031)	x			\$0	\$75,767	(\$75,767)	x
0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893	x	1.00	0.00	\$224,071	\$0	\$224,071	x
Mandatory Fringe Benefits			\$74,437	\$0	\$74,437	x			\$78,251	\$0	\$78,251	x
0931 Manager III	0.00	1.00	\$0	\$201,169	(\$201,169)	x	0.00	1.00	\$0	\$208,789	(\$208,789)	x
Mandatory Fringe Benefits			\$0	\$72,031	(\$72,031)	x			\$0	\$75,767	(\$75,767)	x
			Total Savings				Total Savings			\$35,532		

Consider denying the proposed upward substitution of 2.00 FTE 0931 Manager III positions to 2.00 FTE 0932 Manager IV positions in the Admin Support Division.	Total Savings	\$54,7200
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According to the Department, both positions are currently filled as 0932 Manager IV positions. These proposed substitutions would increase the number of higher-level managerial positions in the Department.

		level managerial positions in the Department.						Ongoing savings					
		1.00	0.00	\$189,931	\$0	\$189,931	x	1.00	0.00	\$197,126	\$0	\$197,126	x
	1825 Principal Administrative Analyst II			\$63,773	\$0	\$63,773	x			\$66,924	\$0	\$66,924	x
	Mandatory Fringe Benefits												
	1824 Principal Administrative Analyst	0.00	1.00	\$0	\$173,385	(\$173,385)	x	0.00	1.00	\$0	\$179,952	(\$179,952)	x
	Mandatory Fringe Benefits			\$0	\$60,567	(\$60,567)	x			\$0	\$63,496	(\$63,496)	x
	1825 Principal Administrative Analyst II	1.00	0.00	\$189,931	\$0	\$189,931	x	1.00	0.00	\$197,126	\$0	\$197,126	x
	Mandatory Fringe Benefits			\$63,773	\$0	\$63,773	x			\$66,924	\$0	\$66,924	x
	1824 Principal Administrative Analyst	0.00	1.00	\$0	\$173,385	(\$173,385)	x	0.00	1.00	\$0	\$179,952	(\$179,952)	x
	Mandatory Fringe Benefits			\$0	\$60,567	(\$60,567)	x			\$0	\$63,496	(\$63,496)	x
				Total Savings		\$39,504				Total Savings		\$41,204	

Total Savings **\$39,504**

Recommendations of the Budget and Legislative Analyst

HSA - Human Services Agency

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

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

HSA - Human Services Agency

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

FY 2025-26					FY 2026-27				
Total Policy Recommendations					Total Policy Recommendations				
		One-Time	Ongoing	Total			One-Time	Ongoing	Total
General Fund		\$1,000,000	\$265,986	\$1,265,986	General Fund		\$0	\$277,075	\$277,075
Non-General Fund		\$0	\$103,439	\$103,439	Non-General Fund		\$0	\$107,752	\$107,752
Total		\$1,000,000	\$369,425	\$1,369,425	Total		\$0	\$384,827	\$384,827

Reserve Recommendations

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

HSA - Human Services Agency

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

FY 2025-26

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

FY 2026-27

Total Reserve Recommendations				Total
One-Time	Ongoing			
General Fund	\$0	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0

HSA - Human Services Agency

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: JUV – JUVENILE PROBATION

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: JUV – JUVENILE PROBATION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

JUV - Juvenile Probation

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

Fiscal Recommendations

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

FY 2025-26

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$42,560	\$150,000	\$192,560
Non-General Fund	\$0	\$0	\$0
Total	\$42,560	\$150,000	\$192,560

FY 2026-27

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$0	\$150,000	\$150,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$150,000	\$150,000

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

ADP - Adult Probation Department

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

Fiscal Recommendations

ADP Adult Probation	ADP Adult Probation	FY 2025-26					FY 2026-27				
		FTE		Amount			FTE		Amount		
		From	To	From	To	Savings	GF	1T	From	To	Savings

ADP-1	Prof & Specialized Svcs-Bdgt			\$975,344	\$875,344	\$100,000	x	x			\$0
	Reduce Professional & Specialized Services budget to reflect expected Department expenditures and actual need. The Department has consistently underspent on this account.										
ADP-2	Programmatic Projects-Budget			\$3,194,935	\$3,144,935	\$50,000	x	x			\$0
	According to the Department, approximately \$300,000 of unspent funds will be carried forward for the Treatment Recovery Prevention Program. Reduce to reflect expected FY 2025-26 Department expenditures and actual need.										

FY 2025-26

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$150,000	\$0	\$150,000
Non-General Fund	\$0	\$0	\$0
Total	\$150,000	\$0	\$150,000

FY 2026-27

Total Recommended Reductions

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

Policy Recommendations

ADP Adult Probation	ADP Adult Probation	FY 2025-26					FY 2026-27				
		FTE		Amount			FTE		Amount		
		From	To	From	To	Savings	GF	1T	From	To	Savings

ADP-3	0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760	x				\$180,342
	Mandatory Fringe Benefits			\$67,107	\$0	\$67,107	x				\$70,571

GF = General Fund
1T = One Time

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

ADP - Adult Probation Department

Rec #	Account Title	FY 2025-26							FY 2026-27							
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T	
		From	To	From	To				From	To	From	To				
	0931 Manager III	0.80	0.00	\$159,849	\$0	\$159,849	x		1.00	0.00	\$208,789	\$0	\$208,789	x		
	Mandatory Fringe Benefits			\$57,797	\$0	\$57,797	x				\$75,749	\$0	\$75,749	x		
		Total Savings \$217,646														
ADP-4	Deny 1.0 FTE new 0931 Manager III. The Department states that there is a need for a new 1.0 FTE 0931 Manager III to oversee reentry programming, including the Mobile Probation Services program. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.															
		Ongoing savings.														

FY 2025-26

Total Policy Recommendations			
One-Time	Ongoing	Total	
General Fund	\$0	\$458,513	\$458,513
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$458,513	\$458,513

FY 2026-27

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

ADP - Adult Probation

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: FIR – FIRE

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

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

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

FY 2025-26

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

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

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

FY 2026-27

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

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

DEPARTMENT:

FIR – FIRE

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

FIR - Fire

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

Fiscal Recommendations

FIR-1	FIR Operations												
	Attrition Savings - Fire												
	Mandatory Fringe Benefits												
FIR-2													
FIR-3													
FIR-4													

FY 2025-26

Total Recommended Reductions				Total
One-Time	Ongoing			
General Fund	\$250,000	\$275,028		\$525,028
Non-General Fund	\$0	\$0		\$0
Total	\$250,000	\$275,028		\$525,028

FY 2026-27

Total Recommended Reductions				Total
One-Time	Ongoing			
General Fund	\$0	\$304,729		\$304,729
Non-General Fund	\$0	\$0		\$0
Total	\$0	\$304,729		\$304,729

FIR - Fire

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

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

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

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

FY 2025-26

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

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

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

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

FY 2026-27

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

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

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

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

Current Year Savings

DPA - Police Accountability

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

Current Year Savings

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$150,000	\$0	\$150,000
Non-General Fund	\$0	\$0	\$0
Total	\$150,000	\$0	\$150,000

GF = General Fund

1T = One Time

DPA - Police Accountability

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

The Department does not have any revenues.

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

The Department does not have any revenues.

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

DEPARTMENT: SDA—SHERIFF ACCOUNTABILITY

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

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

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

FY 2025-26

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

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

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

FY 2026-27

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

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

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

DEPARTMENT: **SDA—SHERIFF ACCOUNTABILITY**

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

SDA- Sheriff Accountability

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

Fiscal Recommendations

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

Reduce the Materials & Supplies budget to reflect decreased operational needs. Following the layoff of the department secretary by the Mayor, only one budgeted FTE position remains, which is currently vacant. With reduced staffing, this recommendation lowers the Materials & Supplies budget to \$2,821.

Ongoing savings.

Attrition Savings (\$1,148,849) (\$1,202,822) \$53,973 x x
Mandatory Fringe Benefits (\$459,899) (\$469,568) \$9,669 x x
Total Savings \$63,642

Total Savings

Total Savings

Increase attrition savings to more accurately reflect realistic hiring timelines. This recommendation reflects the amount of total savings that can be achieved by funding one 0961 Department Head I position at 0.75 FTE instead of 1.0 FTE.

One-time savings.

FY 2025-26

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund	\$63,642	\$2,000	\$65,642
Non-General Fund	\$0	\$0	\$0
Total	\$63,642	\$2,000	\$65,642

FY 2026-27

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund	\$0	\$1,879	\$1,879
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$1,879	\$1,879

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: SHF—SHERIFF

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: SHF—SHERIFF

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

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

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

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

FY 2025-26

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

FY 2026-27

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: PDR – PUBLIC DEFENDER

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: PDR – PUBLIC DEFENDER

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

PDR - Public Defender

Rec #	Account Title	FY 2025-26							FY 2026-27														
		FTE		Amount					FTE		Amount												
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T								
		Fiscal Recommendations																					
PDR-1		PDR Public Defender																					
	Materials & Supplies-Budget	Reduce Materials and Supplies budget to reflect expected Department expenditures and actual need. The Department has consistently underspent on this account.																					\$0
PDR-2	Attrition Savings																						
	Mandatory Fringe Benefits																						
		Total Savings \$31,472													Total Savings \$0								
		Increase Attrition Savings to reflect anticipated 2-month delay in hiring a vacant 1.0 FTE 2920 Medical Social Worker position. This position is being upward substituted from 1.0 FTE 8173 Legal Assistant to a 1.0 FTE 2920 Medical Social Worker position.													One-time savings								

FY 2025-26

Total Recommended Reductions

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

FY 2026-27

Total Recommended Reductions

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

PDR - Public Defender

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: **DAT – DISTRICT ATTORNEY**

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: DAT – DISTRICT ATTORNEY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

DAT - District Attorney

	Account Title	FY 2025-26						FY 2026-27					
Rec #	Account Title	FTE		Amount		Savings		FTE		Amount		Savings	
		From	To	From	To	From	To	From	To	From	To	From	To
Fiscal Recommendations													
		DAT District Attorney											
	Programmatic Projects-Budget			\$2,921,304	\$2,896,304	\$25,000	x	x					\$0
DAT-1		According to the Department, the Independent Investigations Bureau program will have a remaining surplus of \$80,000 of unspent funds in FY 2024-25. Reduce to reflect expected FY 2025-26 Department expenditures and actual need. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY24-25 with \$0.5 million in salary and benefit savings and programmatic projects.											
	Attrition Savings	(2.09)		(\$283,673)	(\$315,733)	\$32,060	x	x					\$0
	Mandatory Fringe Benefits			(\$113,577)	(\$126,050)	\$12,473	x	x					\$0
		Total Savings \$44,533						Total Savings \$0					
DAT-2		Increase attrition savings. Department plans to fill vacant 1.0 FTE 1824 Principal Administrative Analyst, and two vacant 1.0 FTE 8129 Victim Witness Investigator I positions. Increase attrition savings to reflect anticipated 1-month delay of hiring. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY24-25 with \$0.5 million in salary and benefit savings and programmatic projects.											
		One-time savings											

FY 2025-26

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

FY 2026-27

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0