

CITY AND COUNTY OF SAN FRANCISCO
BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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June 16, 2026

TO: Budget and Appropriations Committee

FROM: Budget and Legislative Analyst



SUBJECT: Recommendations of the Budget and Legislative Analyst for Amendment of the Mayor's Fiscal Year 2026-2027 to Fiscal Year 2027-2028 Budget.

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YEAR ONE: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2027-28Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: TTX – TREASURER-TAX COLLECTOR

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

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

DEPARTMENT: TTX – TREASURER-TAX COLLECTOR

RECOMMENDATIONS

YEAR ONE: FY 2026-27

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

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

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

YEAR TWO: FY 2027-28

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

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

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

TTX - Treasurer-Tax Collector

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

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

TTX - Treasurer-Tax Collector

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

FY 2026-27

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$0	\$48,137	\$48,137
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$48,137	\$48,137

FY 2027-28

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$0	\$48,770	\$48,770
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$48,770	\$48,770

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

TTX - Treasurer-Tax Collector

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

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

TTX - Treasurer-Tax Collector

Rec #	Account Title	FY 2026-27						FY 2027-28						
		FTE		Amount		GF	Savings	FTE		Amount		GF	Savings	1T
		From	To	From	To			From	To	From	To			
	0933 Manager V	0.72	0.00	\$174,028	\$0	x	\$174,028	x	0.72	0.00	\$181,964	\$0	\$181,964	x
	Mandatory Fringe Benefits			\$59,152	\$0	x	\$59,152	x			\$63,451	\$0	\$63,451	x
	0933 Manager V	0.15	0.00	\$36,256	\$0	x	\$36,256	x	0.15	0.00	\$37,909	\$0	\$37,909	x
	Mandatory Fringe Benefits			\$12,324	\$0	x	\$12,324	x			\$13,220	\$0	\$13,220	x
	0933 Manager V	0.13	0.00	\$31,422	\$0	x	\$31,422	x	0.13	0.00	\$32,855	\$0	\$32,855	x
	Mandatory Fringe Benefits			\$10,681	\$0	x	\$10,681	x			\$11,455	\$0	\$11,455	x
		Total Savings				\$323,863				Total Savings		\$340,854		
TTX-7	Approval of 1.00 FTE vacant 0933 Manager V in the TTX Collection Division, which oversees the Bureau of Delinquent Revenue (\$1 billion in delinquent municipal receivables and generates more than \$130 million in revenue annually, per the Department), is a policy matter for the Board of Supervisors. The position became vacant on January 5, 2026. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%), and management and deputy director positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Board of Supervisors could consider deletion of this 1.00 FTE 0933 Manager V vacancy; however, there are no other positions with this classification in the Department. The Board of Supervisors should also consider the operational impact of this deletion which generates significant revenue annually. According to the Department, the position is currently being performed by an acting Director to maintain operational continuity. The Budget and Legislative Analyst considers the continued funding of this position to be a policy matter for the Board of Supervisors. Ongoing savings.													

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

TTX - Treasurer-Tax Collector

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

Recommendations of the Budget and Legislative Analyst

TTX - Treasurer-Tax Collector

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To			From	To	From	To				
						Savings	GF	1T					Savings	GF	
						One-Time		Ongoing	Total			One-Time		Ongoing	Total
		General Fund		\$0	\$915,582	\$915,582			General Fund		\$0	\$963,853	\$963,853		
		Non-General Fund		\$0	\$0	\$0			Non-General Fund		\$0	\$0	\$0		
		Total		\$0	\$915,582	\$915,582			Total		\$0	\$963,853	\$963,853		

TTX - Treasurer-Tax Collector

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

YEAR ONE: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2027-28Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: CAT – CITY ATTORNEY

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

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

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

FY 2026-27

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

FY 2027-28

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

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

DEPARTMENT: CAT – CITY ATTORNEY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

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

YEAR TWO: FY 2027-28

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

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

CAT - City Attorney

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

Fiscal Recommendations

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

CAT- City Attorney									
CAT-1	Programmatic Projects-Budget			\$1,060,000	\$460,000	\$600,000	X	X	\$0
		Make a one-time reduction to reflect current year salary savings from delayed hiring processes. The FY 2025-26 recruitment process was delayed for hiring three 8177 Attorneys to respond to federal funding threats posed by the Trump Administration. The delays resulted in only \$235,000 in staffing expenditures in FY 2025-26 instead of the budgeted \$843,402. This creates savings of \$608,402 that can be reduced from the FY 2026-27 budget while still allowing the Department to spend the full \$1,060,000 to fund these attorneys in FY 2026-27 and beyond.							
	Attrition Savings			(\$273,862)	(\$481,352)	\$207,490	X	X	(\$273,863)
CAT-2	Mandatory Fringe Benefits			(\$112,140)	(\$176,358)	\$64,218	X	X	(\$117,254)
		One-time savings.							
		Total Savings \$271,707							
		One-time savings.							
		Total Savings \$0							
		One-time savings.							

FY 2026-27

Total Fiscal Recommendations			
One-Time	Ongoing	Total	
General Fund	\$871,707	\$0	\$871,707
Non-General Fund	\$0	\$0	\$0
Total	\$871,707	\$0	\$871,707

FY 2027-28

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

YEAR ONE: FY 2026-27

Budget Changes

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

YEAR TWO: FY 2027-28

Budget Changes

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

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

DEPARTMENT: CRT – SUPERIOR COURT

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

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

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

FY 2026-27

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

FY 2027-28

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

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

DEPARTMENT: CRT – SUPERIOR COURT

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$5,000 in FY 2026-27. All of the \$5,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$805,426 or 2.4% in the Department’s FY 2026-27 budget.

YEAR TWO: FY 2027-28

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

YEAR ONE: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2027-28Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: ASR – ASSESSOR-RECORDER

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

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

DEPARTMENT: ASR – ASSESSOR-RECORDER

RECOMMENDATIONS

YEAR ONE: FY 2026-27

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

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

YEAR TWO: FY 2027-28

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

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

ASR - Assessor-Recorder

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

FY 2026-27

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$0	\$20,000	\$20,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$20,000	\$20,000

FY 2027-28

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$0	\$20,000	\$20,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$20,000	\$20,000

ASR - Assessor-Recorder

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

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

Current Year Savings

ASR - Assessor-Recorder

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

Current Year Savings			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$100,000	\$0	\$100,000
Non-General Fund	\$0	\$0	\$0
Total	\$100,000	\$0	\$100,000

YEAR ONE: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2027-28Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: AAM – ASIAN ART MUSEUM

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

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

DEPARTMENT: AAM – ASIAN ART MUSEUM

RECOMMENDATIONS

YEAR ONE: FY 2026-27

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

YEAR TWO: FY 2027-28

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

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

AAM - Asian Art Museum

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

Fiscal Recommendations

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

FY 2026-27					FY 2027-28				
		Total Recommended Reductions			Total Recommended Reductions				
		One-Time	Ongoing	Total	One-Time	Ongoing	Total		
General Fund		\$0	\$70,251	\$70,251	General Fund		\$0	\$77,013	\$77,013
Non-General Fund		\$0	\$0	\$0	Non-General Fund		\$0	\$0	\$0
Total		\$0	\$70,251	\$70,251	Total		\$0	\$77,013	\$77,013

YEAR ONE: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2027-28Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: FAM – FINE ARTS MUSEUM

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

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

DEPARTMENT: FAM – FINE ARTS MUSEUM

RECOMMENDATIONS

YEAR ONE: FY 2026-27

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

YEAR TWO: FY 2027-28

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

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

FAM - Fine Arts Museum

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

Fiscal Recommendations

FAM Fine Arts Museum											
	Uniforms			\$58,890	\$48,000	\$10,890	X		\$58,890	\$48,000	\$10,890
FAM-1		Reduce amount budgeted for Materials and Supplies - Uniforms. The Department spent approximately \$45,100 in FY 2023-24 and \$42,000 in FY 2024-25 in this account, and to date in FY 2025-26 has spent and/or encumbered only approximately \$30,000, out of a total \$60,400 budgeted.									
	Other Current Expenses - Bdgt			\$420,000	\$410,000	\$10,000	X		\$420,000	\$410,000	\$10,000
FAM-2		Reduce amount budgeted for Other Current Expenses. The proposed FY 2026-28 budget increases the Department's budget for Non-Personnel Services by \$77,334, from \$619,117 in FY 2025-26 to \$696,451 in FY 2026-27. The Department spent approximately \$588,000 in FY 2023-24 and \$648,500 in FY 2024-25 on Non-Personnel Services, and to date in FY 2025-26 has spent and/or encumbered only approximately \$587,000. This recommendation will still allow for an overall increase of \$67,334 in the Department's Non-Personnel Services budget in this fund.									

FY 2026-27

Total Recommended Reductions

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

FY 2027-28

Total Recommended Reductions

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

YEAR ONE: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2027-28Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: ART – ARTS COMMISSION

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

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

DEPARTMENT: ART – ARTS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2026-27

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

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

YEAR TWO: FY 2027-28

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

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

ART - Arts Commission

Rec #	Account Title	FY 2026-27						FY 2027-28						
		FTE		Amount				FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF
Fiscal Recommendations														
ART-1	Bldgs,Struct&Imprv Proj-Budget			\$149,055	\$129,055	\$20,000	X	X					\$0	
		Reduce amount budgeted for Maintenance - Civic Collection on a one-time basis in FY 2026-27. The Department carried forward \$443,000 into FY 2024-25 and \$393,000 into FY 2025-26 in this authority. To date in FY 2025-26, approximately \$309,100 has been spent and/or encumbered out of a total revised budget of \$535,200, leaving an available balance of approximately \$226,000. The Department can use carryforward funds to offset this one-time reduction in FY 2026-27.												
		One-time savings												
ART-2	1654 Accountant III	1.00	0.77	\$155,385	\$119,646	\$35,739		X					\$0	
	Mandatory Fringe Benefits			\$58,491	\$45,038	\$13,453		X					\$0	
				Total Savings		\$49,191				Total Savings		\$0		
		Fund the proposed 1654 Accountant III position, which is proposed as an upward substitution of 1.00 FTE vacant 1842 Management Assistant, at 0.77 FTE in FY 2026-27 to account for delays in hiring. This position is transferring to the Department from the City Administrator's Office Grants for the Arts program and is currently vacant, and the Department will not be able to immediately fill the position.												
		One-time savings												
ART-3	Temporary - Miscellaneous			\$51,220	\$0	\$51,220	X				\$51,416	\$0	\$51,416	X
	Mandatory Fringe Benefits			\$4,431	\$0	\$4,431	X				\$4,449	\$0	\$4,449	X
				Total Savings		\$55,651				Total Savings		\$55,865		
		Eliminate the Temporary Salaries budget in Administration. The proposed FY 2026-27 budget increases the Department's temporary salaries budget in Administration by \$27,826; however, in FY 2024-25 and FY 2025-26 (to date), the Department expended \$0 on temporary salaries in Administration. The Department states that temporary salaries may be needed to support the transfer of Grants for the Arts and Film SF within the Department in FY 2026-27. However, the Department's proposed FY 2026-27 budget also includes \$30,520 in temporary salaries for Grants for the Arts, which should be sufficient to support this need. This recommendation will still allow for an overall temporary salary budget of \$30,520 in FY 2026-27 for the Department, which is comparable to the current FY 2025-26 budget of \$27,825.												
		Ongoing savings.												

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

ART - Arts Commission

Rec #	FY 2026-27										FY 2027-28									
	FTE					Amount					FTE					Amount				
	From	To	From	To	Savings	GF	1T	From	To	From	To	From	To	From	To	From	To	Savings	GF	1T
Account Title																				
FY 2026-27																				
Total Recommended Reductions											Total Recommended Reductions									
One-Time					Ongoing					One-Time					Ongoing					Total
General Fund					\$20,000					\$55,651					\$55,865					\$55,865
Non-General Fund					\$49,191					\$0					\$0					\$0
Total					\$69,191					\$55,651					\$55,865					\$55,865

YEAR ONE: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2027-28Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: WAR – WAR MEMORIAL

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

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

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

FY 2026-27

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

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

<u>Division</u>	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
War Memorial	0922 Manager I	1
War Memorial	1822 Administrative Analyst	1
War Memorial	1822 Administrative Analyst	1

FY 2027-28

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

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

DEPARTMENT: WAR – WAR MEMORIAL

RECOMMENDATIONS

YEAR ONE: FY 2026-27

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

YEAR TWO: FY 2027-28

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

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

WAR - War Memorial

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

Fiscal Recommendations

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

FY 2026-27

Total Recommended Reductions

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

FY 2027-28

Total Recommended Reductions

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

YEAR ONE: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2027-28Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: HRC – AGENCY FOR HUMAN RIGHTS

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

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

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

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

FY 2026-27

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

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

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

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

FY 2027-28

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

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

DEPARTMENT: HRC – AGENCY FOR HUMAN RIGHTS

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

<u>Division</u>	<u>Job Class Title</u>	<u>Proposed Layoff</u>
AHRHRC Human Rights Commission	0922 Manager I	1

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

DEPARTMENT: HRC – AGENCY FOR HUMAN RIGHTS

RECOMMENDATIONS

YEAR ONE: FY 2026-27

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

YEAR TWO: FY 2027-28

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

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

HRC - Agency for Human Rights

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

Fiscal Recommendations

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

Ongoing savings

FY 2026-27

Total Recommended Reductions

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

FY 2027-28

Total Recommended Reductions

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

YEAR ONE: FY 2026-27Budget Changes

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

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

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

YEAR TWO: FY 2027-28Budget Changes

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

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

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

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

DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY

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

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

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

FY 2026-27

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

FY 2027-28

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

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

DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

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

YEAR TWO: FY 2027-28

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

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

GEN - General City Responsibility

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

Fiscal Recommendations

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

FY 2026-27						FY 2027-28					
			Total Recommended Reductions						Total Recommended Reductions		
		One-Time	Ongoing	Total				One-Time	Ongoing	Total	
General Fund		\$7,500,000	\$300,000	\$7,800,000		General Fund		\$0	\$300,000	\$300,000	
Non-General Fund		\$0	\$0	\$0		Non-General Fund		\$0	\$0	\$0	
Total		\$7,500,000	\$300,000	\$7,800,000		Total		\$0	\$300,000	\$300,000	

YEAR ONE: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2027-28Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: CON – CONTROLLER

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

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

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

FY 2026-27

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

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

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

FY 2027-28

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

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

DEPARTMENT: CON – CONTROLLER

RECOMMENDATIONS

YEAR ONE: FY 2026-27

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

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

YEAR TWO: FY 2027-28

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

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

CON - Controller

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

Fiscal Recommendations

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

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

CON - Controller

Rec #	Account Title	FY 2026-27						FY 2027-28					
		FTE		Amount				FTE		Amount			
		From	To	From	To			From	To	From	To		
CON-7	1823 Senior Administrative Analyst	1.00	0.00	\$0	\$0			1.00	0.00	\$0	\$0		
	Mandatory Fringe Benefits			\$0	\$0					\$0	\$0.00		
		Total Savings				\$0		Total Savings				\$0	
CON-8	1054 IS Business Analyst-Principal	0.80	0.80	\$0	\$0			1.00	1.00	\$0	\$0		
	Mandatory Fringe Benefits			\$0	\$0					\$0	\$0		
		Total Savings				\$0		Total Savings				\$0	
CON-9	1054 IS Business Analyst-Principal	0.80	0.80	\$0	\$0			1.00	1.00	\$0	\$0		
	Mandatory Fringe Benefits			\$0	\$0					\$0	\$0		
		Total Savings				\$0		Total Savings				\$0	
CON-10	1054 IS Business Analyst-Principal	0.80	0.80	\$0	\$0			1.00	1.00	\$0	\$0		
	Mandatory Fringe Benefits			\$0	\$0					\$0	\$0		
		Total Savings				\$0		Total Savings				\$0	
CON-11	Training - Budget			\$19,800	\$14,000					\$19,800	\$14,000		
	1224 Principal Payroll And Personnel Clerk	1.00	1.00	\$134,497	\$127,560			1.00	1.00	\$140,630	\$133,377		
CON-12	Mandatory Fringe Benefits			\$53,442	\$51,796					\$57,283	\$55,539		
		Total Savings				\$8,583		Total Savings				\$8,997	
		Deny department's proposed upward substitution from 1224 to 1226, and instead retain the current 1224 position as is. By keeping the position as 1224, the department maintains alignment with the actual scope of work, prevents unnecessary budget impacts.						Ongoing savings.					

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

CON - Controller

Rec #	Account Title		FY 2026-27				FY 2027-28			
			FTE		Amount		FTE		Amount	
			From	To	From	To	From	To	From	To

FY 2026-27

FY 2027-28

Total Recommended Reductions

Total Recommended Reductions

		One-Time	Ongoing	Total
General Fund		\$279,400	\$14,383	\$293,783
Non-General Fund		\$0	\$0	\$0
Total		\$279,400	\$14,383	\$293,783

		One-Time	Ongoing	Total
General Fund		\$0	\$14,797	\$14,797
Non-General Fund		\$0	\$0	\$0
Total		\$0	\$14,797	\$14,797

CON- Controller

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000852518	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	\$414
0000852518	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	\$1,610
0000852518	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	\$288
0000852536	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	\$504
0000852536	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	\$1,200
0000852536	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	\$350
0000852536	2024	229222	10000	000001532	MEK ENTERPRISES INC	10039565	\$150
0000884608	2025	229222	10000	000001218	RICOH USA INC	10001643	\$163
0000884608	2025	229227	10000	000001218	RICOH USA INC	10001644	\$312
0000884608	2025	229227	10000	000001218	RICOH USA INC	10001644	\$96
0000890107	2024	229222	10000	000001228	RESOURCE DESIGN INTERIORS	10039565	\$794
0000890107	2024	229222	10000	000001228	RESOURCE DESIGN INTERIORS	10039565	\$352
0000890107	2024	229222	10000	000001228	RESOURCE DESIGN INTERIORS	10039565	\$995
0000890107	2024	229222	10000	000001228	RESOURCE DESIGN INTERIORS	10039565	\$599
0000890107	2024	229222	10000	000001228	RESOURCE DESIGN INTERIORS	10039565	\$745
0000904839	2025	229222	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001643	\$348
0000904839	2025	229222	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001643	\$309
0000904839	2025	229222	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001643	\$435
0000908652	2025	229222	10000	000002500	ASSESSMENT SYSTEMS	10001643	\$6,900
0000909978	2025	229222	10000	000002437	BETA NINETIES COMPUTER INC	10001643	\$220
0000932959	2025	229222	10000	000004586	Stephen Biersmith	10038021	\$2,000
0000932967	2025	229222	10000	000004571	Sperow ADR Services	10038021	\$7,200
0000932969	2025	229222	10000	000004463	Zareh & Associates	10038021	\$4,000
0000934648	2025	229222	10000	000001532	MEK ENTERPRISES INC	10001643	\$216
0000934648	2025	229222	10000	000001532	MEK ENTERPRISES INC	10001643	\$560
0000934648	2025	229222	10000	000001532	MEK ENTERPRISES INC	10001643	\$150
Total							\$30,910

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

Current Year Savings

CON - Controller

Rec #	Account Title	FY 2025-26				
		Amount				
		From	To	Savings	GF	1T
CY CON-1						
	Prof & Specialized Svcs-Bdgt	\$279,889	\$140,000	\$139,889	X	X
		Reduce COIT approved Hiring Modernization appropriation by \$139,889 to leave \$140,000 for contractually obligated software licensing and support fees.				

Current Year Savings

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$139,889	\$0	\$139,889
Non-General Fund	\$0	\$0	\$0
Total	\$139,889	\$0	\$139,889

YEAR ONE: FY 2026-27Budget Changes

The Department's \$172,538,383 budget for FY 2026-27, as proposed by the Mayor, is \$849,738 or 0.5% more than the original FY 2025-26 budget of \$171,688,645.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 245.20 FTEs, which are 5.37 FTEs less than the 250.57 FTEs in the original FY 2025-26 budget. This represents a 2.1% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$164,897,836 in FY 2026-27 are \$158,601 or 0.1% less than FY 2025-26 revenues of \$165,056,437.

YEAR TWO: FY 2027-28Budget Changes

The Department's \$174,516,454 budget for FY 2027-28, as proposed by the Mayor, is \$1,978,071 or 1.1% more than the Mayor's proposed FY 2026-27 budget of \$172,538,383.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 231.48 FTEs, which are 13.72 FTEs less than the 245.20 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 5.6% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of \$170,232,433 in FY 2027-28 are \$5,334,597 or 3.2% more than FY 2026-27 estimated revenues of \$164,897,836.

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

DEPARTMENT: TIS – TECHNOLOGY

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Department of Technology	\$153,419,700	\$166,313,253	\$168,555,616	\$171,688,645	\$172,538,383
Funded FTE Count	251.65	259.12	258.31	250.57	245.20

The Department's budget increased by \$19,118,683 or 12.5% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 6.45 or 2.6% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$849,738 largely due to salary and benefit increases, as well as increases in overhead and programmatic projects. These increases reflect growth in contracts across software tools, increased circuit costs, and equipment replacement costs. The Department saw a partial offset of these increases through reductions in capital outlays as well as a reduction in services of other departments. These include reductions including elimination of unneeded telephone services.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by \$1,978,071 largely due to increases in programmatic spending in City Cloud Enhancement, Disaster Recovery for Critical City Applications, and Generative AI projects, offset in part by decreases in capital outlays.

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

DEPARTMENT: TIS – TECHNOLOGY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$633,168 in FY 2026-27. Of the \$633,168 in recommended reductions, \$323,344 are ongoing savings and \$309,824 are one-time savings. These reductions would still allow an increase of \$216,570 or 0.1% in the Department’s FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$56,060, for total General Fund savings of \$447,884.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$323,344 in FY 2027-28. All of the \$323,344 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$1,654,727 or 1.0% in the Department’s FY 2027-28 budget.

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

TIS - Technology

Rec #	Account Title	FY 2026-27						FY 2027-28							
		FTE		Amount				FTE		Amount					
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Fiscal Recommendations													
TIS-1		DT Communications													
	Materials & Supplies-Budget			\$38,658	\$34,658	\$4,000	X					\$38,658	\$34,658	\$4,000	X
		Reduce Materials & Supplies budget to reflect actual need. The Department has an average of \$4,838 of available balance over the last three fiscal years across its Fund 10000 Materials and Supplies budget.													
TIS-2				\$177,647	\$27,647	\$150,000	X					\$177,647	\$27,647	\$150,000	X
		Prof & Specialized Svcs-Bdgt													
		Reduce Professional & Specialized Services budget to reflect actual need. The Department has not spent out of this account in the past three fiscal years, and has consistently had over \$500,000 available balance each year in the last three fiscal years across all Fund 10000 Non-Personnel Services. With the implementation of TIS-2 and TIS-3, the Department will retain over \$320,000 beyond what they have spent historically which will be sufficient to support the identified operational needs of Media Services staff.													
TIS-3				\$42,381	\$22,381	\$20,000	X					\$42,381	\$22,381	\$20,000	X
		Other Current Expenses - Bdgt													
		Reduce Other Current Expenses budget to reflect actual need. The Department has spent a total of \$7,119 on all Other Current Expenses in the prior three fiscal years, for an average of \$2,373 per year. Adjusting the budget to \$22,381 will allow the Department to increase their average annual expenditure nearly tenfold, which will be sufficient to support the identified operational needs of Media Services staff.													
TIS-4		DT JUSTIS													
	Dp-Wp Equipment Maint			\$209,824	\$0	\$209,824	X	X				\$209,824	\$209,824	\$0	X
		Make a one-time reduction in budgeted amount, as carry-forward funds are more than sufficient to fund planned expenditures for FY 2026-27. The Maintenance Services - Equipment account has a current balance of approximately \$1.6 million. The Department states it needs approximately \$400,00 to fund equipment purchases in FY 2026-27. The carried forward funds are sufficient to fund all planned expenditures and will allow the Department to carry forward \$1.2 million into FY 2027-28.													
TIS-5		DT Enterprise Applications													
	Programmatic Projects-Budget			\$430,000	\$422,000	\$8,000	X					\$430,000	\$422,000	\$8,000	X
		Reduce budget to reflect need. The Department has stated the estimated costs for the Central City Addressing initiative to be \$422,000 annually.													

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

TIS - Technology

Rec #	Account Title	FY 2026-27						FY 2027-28					
		FTE		Amount				FTE		Amount			
		From	To	From	To	Savings	GF 1T	From	To	From	To	Savings	GF 1T
TIS-6		DT Administration											
	Training - Budget			\$186,841	\$160,000	\$26,841				\$186,841	\$160,000	\$26,841	
		Reduce budget to reflect actual need. The Department reports spending \$146,000 in this account in FY 2025-26. The adjusted budget allows them to increase their spending by \$14,000, or approximately 10 percent.											
TIS-7		DT Infrastructure & Operations											
	Rents-Leases-Bldgs&Struct-Bdgt			\$801,505	\$701,505	\$100,000	X						
		Make a one-time reduction in budgeted amount to spend down carry-forwards accrued due to historical underspending. The Infrastructure and Operations Division has a current balance of approximately \$1.9 million. Across divisions in Authority 17582, the Department's Rent/Lease-Building/Structure (Account Level 4) had a budget of \$4 million and expenditures totaling \$1.7 million, with a total remaining balance of approximately \$2.4 million in FY 2025-26. The Department carried forward approximately \$2.9 million into FY 2025-26 and \$3.1 million into FY 2024-25.											
TIS-8		DT Public Safety											
	Rents & Leases-Equipment-Bdgt			\$356,503	\$340,000	\$16,503				\$356,503	\$340,000	\$16,503	
		Reduce budget to reflect actual need. The Department reports spending \$328,000 in this account in FY 2025-26. The adjusted budget allows the Department to increase their spending by \$12,000, or approximately 4 percent.											
TIS-9		Prof & Specialized Svcs-Bdgt											
	Prof & Specialized Svcs-Bdgt			\$1,998,000	\$1,900,000	\$98,000				\$1,998,000	\$1,900,000	\$98,000	
		Reduce budget to reflect actual need. The Department reports spending \$1.7 million in this account in FY 2025-26. The adjusted budget allows the Department to increase their spending by \$200,000, or approximately 12 percent.											

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

TIS - Technology

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

FY 2026-27

Total Recommended Reductions				Total
One-Time	Ongoing			
General Fund	\$209,824	\$182,000		\$391,824
Non-General Fund	\$100,000	\$141,344		\$241,344
Total	\$309,824	\$323,344		\$633,168

FY 2027-28

Total Recommended Reductions				Total
One-Time	Ongoing			
General Fund	\$0	\$182,000		\$182,000
Non-General Fund	\$0	\$141,344		\$141,344
Total	\$0	\$323,344		\$323,344

TIS - Technology

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000644213	2022	229890	28070	000003004	ConvergeOne, Inc.	10024777	\$16,470
0000681792	2022	207917	28100	000003004	ConvergeOne, Inc.	10024777	\$400
0000762846	2023	207942	28070	000004654	T-Mobile USA INC	10024777	\$1,000
0000801411	2024	207942	28070	000004033	INSIGHT PUBLIC SECTOR INC	10024777	\$961
0000801411	2024	207942	28070	000004033	INSIGHT PUBLIC SECTOR INC	10024777	\$2,558
0000808477	2024	207933	28070	000002391	BUCKLES-SMITH ELECTRIC CO	10024777	\$1,220
0000811994	2024	207933	28070	000001475	MOTOROLA SOLUTIONS INC	10024777	\$1,161
0000825283	2024	207937	12500	000001150	SAN FRANCISCO TOYOTA	10014027	\$903
0000828204	2024	207917	28100	000003004	ConvergeOne, Inc.	10024777	\$521
0000831567	2024	207930	28070	000002644	A T & T	10024777	\$3,405
0000831618	2024	207933	28070	000002483	AZCO SUPPLY INC	10024777	\$244
0000831618	2024	207933	28070	000002483	AZCO SUPPLY INC	10024777	\$3,550
0000837317	2024	207930	28070	000001059	SSP DATA INC	10024777	\$2,392
0000846270	2024	207933	28070	000002632	ACCO ENGINEERED SYSTEMS INC	10024777	\$1,110
0000849574	2024	232332	10020	000002437	BETA NINETIES COMPUTER INC	10033388	\$1,043
0000849662	2024	207930	28070	000004871	Telx- San Francisco, LLC	10024777	\$4,538
0000858705	2024	232332	10020	000001005	T & S TRADING & ENTERPRISE CO	10033388	\$1,120
0000865419	2024	207917	28100	000001232	REMOTE SATELLITE SYSTEMS INTL INC	10024777	\$2,510
0000865419	2024	207917	28100	000001232	REMOTE SATELLITE SYSTEMS INTL INC	10024777	\$1,435
0000865419	2024	207917	28100	000001232	REMOTE SATELLITE SYSTEMS INTL INC	10024777	\$500
0000865419	2024	207917	28100	000001232	REMOTE SATELLITE SYSTEMS INTL INC	10024777	\$739
0000874657	2024	207933	28070	000004709	Core Power Services	10024777	\$2,680
0000874657	2024	207933	28070	000004709	Core Power Services	10024777	\$251
0000880292	2024	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	\$1,519
0000880731	2024	130677	28070	000005537	ComputerLand of Silicon Valley	10024777	\$190
0000884340	2024	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	\$230
0000884340	2024	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	\$478
0000884981	2024	207935	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	\$760
0000889633	2024	207942	28070	000002551	AMERITECH COMPUTER SERVICES INC	10024777	\$130
0000893456	2024	207921	28080	000002771	PARTHEX	10024810	\$385
0000894732	2024	207933	28070	000002632	ACCO ENGINEERED SYSTEMS INC	10024777	\$750
0000896297	2025	207942	28070	000002551	AMERITECH COMPUTER SERVICES INC	10024777	\$130
0000897409	2025	232341	28070	000004708	Galindo Installation & Moving Srvcs Inc.	10024777	\$50
0000921025	2025	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	\$18
0000921025	2025	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	\$228
0000921025	2025	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	\$96
0000921025	2025	207933	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	\$43
0000922466	2025	207935	28070	000001005	T & S TRADING & ENTERPRISE CO	10024777	\$342
Total							\$56,060

YEAR ONE: FY 2026-27Budget Changes

The Department's \$593,636,869 budget for FY 2026-27, as proposed by the Mayor, is \$17,281,933 or 2.8% less than the original FY 2025-26 budget of \$610,918,802.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 848.90 FTEs, which are 50.90 FTEs less than the 899.80 FTEs in the original FY 2025-26 budget. This represents a 5.7% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$505,563,124 in FY 2026-27 are \$30,253,970 or 5.6% less than FY 2025-26 revenues of \$535,817,094.

YEAR TWO: FY 2027-28Budget Changes

The Department's \$643,903,438 budget for FY 2027-28, as proposed by the Mayor, is \$50,266,569 or 8.5% more than the Mayor's proposed FY 2026-27 budget of \$593,636,869.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 829.89 FTEs, which are 19.01 FTEs less than the 848.90 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 2.2% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of \$535,920,843 in FY 2027-28 are \$30,357,719 or 6.0% more than FY 2026-27 estimated revenues of \$505,563,124.

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

DEPARTMENT: ADM – CITY ADMINISTRATOR’S OFFICE

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
City Administrator’s Office	\$610,631,927	\$596,531,211	\$616,895,884	\$610,918,802	\$593,636,869
Funded FTE Count	978.59	974.49	941.58	899.80	848.90

The Department’s budget decreased by \$16,995,058 or 2.8% from the adopted budget in FY 2022-23 to the Mayor’s proposed budget in FY 2026-27. The Department’s FTE count decreased by 129.69 or 13.3% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor’s proposed FY 2026-27 budget for the Department has decreased by \$17,281,933 largely due to the transfer of the Grants for the Arts program to the Arts Commission and the Permit Center to City Planning; a one-time reduction in Risk Management’s insurance expense; and funding of capital projects in City-owned facilities. These decreases are somewhat offset by increases to debt service for the City’s capital improvement program and Treasure Island development; professional services at the Treasure Island Development Authority; fuel costs in Central Shops; and postage costs in ReproMail due to the transfer of mailroom services from the Human Services Agency.

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

<u>Division</u>	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
ADM City Administrator Prog	1324 Customer Service Agent	5

FY 2027-28

The Mayor’s proposed FY 2027-28 budget for the Department has increased by \$50,266,569 largely due to additional increases in debt service and a new \$22.4 million appropriation in Real Estate Projects for 1455 Market Phase 3 tenant improvements and lease costs.

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

DEPARTMENT: ADM – CITY ADMINISTRATOR’S OFFICE

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$2,239,754 in FY 2026-27. Of the \$2,239,754 in recommended reductions, \$778,385 are ongoing savings and \$1,461,369 are one-time savings. In addition, we recommend using current year existing surplus debt service funds of \$1,995,219 for total General Fund savings of \$4,053,455.

Our policy recommendations total \$366,135 in FY 2026-27, all of which are ongoing non-General Fund savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$1,548,817 in FY 2027-28. Of the \$1,548,817 in recommended reductions, \$646,817 are ongoing savings and \$902,000 are one-time savings. These reductions would still allow an increase of \$48,717,752 or 8.2% in the Department’s FY 2027-28 budget.

Our policy recommendations total \$385,162 in FY 2027-28, all of which are ongoing non-General Fund savings.

Recommendations of the Budget and Legislative Analyst

ADM - City Administrator's Office															
Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	Prof & Specialized Svcs			\$2,130,000	\$1,558,000	\$572,000	X	X							
ADM-3		Reduce budgeted increase for the Digital Services Unified Data Platform to the Department-requested level for expanded scope in FY 2026-27. This would still allow for a \$573,000 increase in funding for the project. Additionally, this project has an available balance as of May 31, 2026 of \$472,131, nearly half of its original appropriation, and will likely carryforward much of it into FY 2026-27.													
	1043 IS Engineer - Senior	1.00	0.00	\$202,968	\$0	\$202,968			1.00	0.00	\$212,223	\$0	\$212,223		
	Mandatory Fringe Benefits			\$68,713	\$0	\$68,713					\$73,573	\$0	\$73,573		
				Total Savings		\$271,681				Total Savings		\$285,796			
ADM-4		Deny new 1.0 FTE 1043 IS Engineer - Senior created through an upward substitution of an off-budget 1822 Administrative Analyst position assigned to the limited term Government Accountability Project. These positions were never intended to be subsumed into departmental budgets. Because workorder recoveries are less than appropriations for Digital Services, this recommendation would result in General Fund savings. Because this position is funded through an allocated cost workorder, savings would be allocated across City departments in future years of which 69% or \$187,460 would be General Fund.													
	Debt Service			\$5,336,213	\$4,446,844	\$889,369	X	X							
ADM-5		Revise debt service to account for the latest projections and a December issuance.													
		ADM Administration													
	1824 Principal Administrative Analyst	1.00	0.00	\$179,956	\$0	\$179,956			1.00	0.00	\$188,162	\$0	\$188,162		
	Mandatory Fringe Benefits			\$64,205	\$0	\$64,205					\$68,711	\$0	\$68,711		
				Total Savings		\$244,161				Total Savings		\$256,873			
ADM-6		Delete a 1.00 FTE 1824 Principal Administrative Analyst position which has been vacant since January 2026. Overall, the Department maintains 88.00 FTE in the 1820 classification series, of which approximately 13.00 FTE are vacant, including 7.00 FTE 1824 Principal Administrative Analysts. Because this position is in a workorder fund, savings would be allocated across City departments in future years of which 71% or \$173,354 would be General Fund.													
		Ongoing savings													

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

ADM - City Administrator's Office														
Rec #	Account Title	FY 2026-27						FY 2027-28						
		FTE		Amount		GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To			From	To	From	To			
ADM-7	ADM Internal Services													
	0923 Manager II	1.00	0.00	\$0	\$0	\$0		1.00	0.00	\$0	\$0	\$0		
	Mandatory Fringe Benefits			\$0	\$0	\$0				\$0	\$0	\$0		
					\$0						\$0			
					Total Savings						Total Savings		\$0	
		Delete a vacant 1.00 FTE 0923 Manager II position in the Real Estate Division Property Management. This position has been vacant since August 2024. Overall, Property Management has 12.00 FTE in the Manager classification and 37.00 FTE in non-Manager classifications for a ratio of 3:1. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). While this position is unfunded, upon hire it would be funded as an allocated cost of \$267,761 annually in the Real Estate special revenue fund and would be passed on to departments and agencies, of which 75.6% or \$204,837 would be General Fund.												
ADM-8	5502 Project Manager I	1.00	0.00	\$199,849	\$0	\$199,849		1.00	0.00	\$208,962	\$0	\$208,962		
	Mandatory Fringe Benefits			\$68,182	\$0	\$68,182				\$73,009	\$0	\$73,009		
	1840 Junior Management Assistant	0.00	1.00	\$0	\$108,123	(\$108,123)		0.00	1.00	\$0	\$113,053	(\$113,053)		
	Mandatory Fringe Benefits			\$0	\$47,182	(\$47,182)				\$0	\$50,655	(\$50,655)		
					Total Savings						Total Savings		\$118,263	
		Deny proposed upward substitution of 1.00 FTE 1840 Junior Management Assistant to 1.00 FTE 5502 Project Manager I due to inadequate justification. This upward substitution is establishing a new position and a new function within the Real Estate Division's Property Management function. The Department reports that this is not a new role, but a realignment of existing resources and that attrition savings was adjusted to make this upward substitution cost neutral. However, Property Management has 12.00 FTE in the Manager classification and 37.00 FTE in non-Manager classifications for a ratio of 3:1. Further, the Real Estate Division overall with 280.79 FTE in the FY 2026-27 proposed budget has an attrition savings requirement of approximately 15.00 FTE, but has a current vacancy in 19 positions (excluding positions eliminated in the proposed budget). This position is within the Department's Real Estate special fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of ADM services to receiving departments and agencies of which 75.6% or \$86,235 would be General Fund.												
		Ongoing savings												

GF = General Fund
1T = One Time

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

ADM - City Administrator's Office													
Rec #	Account Title	FY 2026-27						FY 2027-28					
		FTE		Amount				FTE		Amount			
		From	To	From	To	Savings	1T	From	To	From	To	Savings	1T
ADM-9	ADM Convention Facilities Mgmt												
	OTI Fr 1G-General Fund			\$28,309,131	\$20,809,131	\$7,500,000	X	X					
	Beg Fund Balance - Budget Only			\$7,710,574	\$15,210,574	(\$7,500,000)	X	X					
	The Department's revised projections for the Convention Facilities Management Fund for the current year anticipates a draw down of fund balance of \$6.7 million rather than the \$14.3 million budgeted. Therefore, the surplus can be used to reduce the General Fund subsidy in FY 2026-27 by \$7.5 million. The General Fund savings will be realized by General City Responsibility (GEN) and a commensurate recommendation has been made in the GEN report. One-time savings												

FY 2026-27

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$1,461,369	\$596,867	\$2,058,236
Non-General Fund	\$0	\$181,518	\$181,518
Total	\$1,461,369	\$778,385	\$2,239,754

FY 2027-28

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$902,000	\$460,311	\$1,362,311
Non-General Fund	\$0	\$186,506	\$186,506
Total	\$902,000	\$646,817	\$1,548,817

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

ADM - City Administrator's Office												
Rec #	Account Title	FY 2026-27					FY 2027-28					
		FTE		Amount			FTE		Amount			
		From	To	From	To	Savings	GF	1T	From	To	From	To
ADM-10	0942 Manager VII	1.00	0.00	\$277,944	\$0	\$277,944			1.00	0.00	\$290,618	\$0
	Mandatory Fringe Benefits			\$88,191	\$0	\$88,191					\$94,544	\$0
				<i>Total Savings</i>		\$366,135					<i>Total Savings</i>	
											\$385,162	
		Consider deleting vacant 1.00 FTE 0942 Manager VII position in the Treasure Island Development Authority special revenue fund. This position has been vacant since February 2025. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The BLA considers the authorization and funding of this position to be a policy matter for the Board of Supervisors.										
ADM-11	0933 Manager V	1.00	0.00	\$241,706	\$0	\$241,706	X		1.00	0.00	\$252,727	\$0
	Mandatory Fringe Benefits			\$82,157	\$0	\$82,157	X				\$88,126	\$0
	Attrition Savings			(\$241,706)	\$0	(\$241,706)	X				(\$252,727)	\$0
	Mandatory Fringe Benefits			(\$82,157)	\$0	(\$82,157)	X				(\$88,126)	\$0
				<i>Total Savings</i>		\$0					<i>Total Savings</i>	
											\$0	\$0
ADM-11		Consider deleting vacant 1.00 FTE 0933 Manager V position in the 311 Call Center that manages the integration of 311 service delivery across the City. This position has been vacant since May 2026. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). However, due to high attrition savings required in this program, there would be no savings should it be deleted. The BLA considers the authorization and funding of this position to be a policy matter for the Board of Supervisors.										
		Ongoing savings										

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

ADM - City Administrator's Office												
Rec #	FY 2026-27											
	FTE			Amount			Savings			GF 1T		
	From	To		From	To		From	To		From	To	
Account Title												

FY 2026-27												
Total Policy Recommendations												
One-Time				Ongoing				Total				
General Fund				\$0				\$0				
Non-General Fund				\$0				\$366,135				
Total				\$0				\$366,135				

FY 2027-28												
Total Policy Recommendations												
One-Time				Ongoing				Total				
General Fund				\$0				\$0				
Non-General Fund				\$0				\$385,162				
Total				\$0				\$385,162				

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

Current Year Savings

ADM - City Administrator's Office

Rec #	Account Title	FY 2025-26				
		Amount				
		From	To	Savings	GF	1T
CY ADM-1		ADM City Administrator Program				
	Debt Service	\$1,995,219	\$0	\$1,995,219	X	X
		Use existing surplus of \$1,995,219 in carry forward funds from the ADM budget that will be carried forward from FY 2025-26 to FY 2026-27.				

Current Year Savings			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$1,995,219	\$0	\$1,995,219
Non-General Fund	\$0	\$0	\$0
Total	\$1,995,219	\$0	\$1,995,219

YEAR ONE: FY 2026-27Budget Changes

The Department's \$164,090,476 budget for FY 2026-27, as proposed by the Mayor, is \$6,138,223 or 3.9% more than the original FY 2025-26 budget of \$ 157,952,253.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 188.59 FTEs, which are 0.42 FTEs more than the 188.17 FTEs in the original FY 2025-26 budget. This represents a 0.2% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$140,101,052 in FY 2026-27 are \$1,066,957 or 0.8% less than FY 2025-26 revenues of \$141,168,009.

YEAR TWO: FY 2027-28Budget Changes

The Department's \$161,947,683 budget for FY 2027-28, as proposed by the Mayor, is \$2,142,793 or 1.3% less than the Mayor's proposed FY 2026-27 budget of \$164,090,476.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 177.23 FTEs, which are 11.36 FTEs less than the 188.59 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 6.0% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of \$143,712,791 in FY 2027-28 are \$3,611,739 or 2.6% more than FY 2026-27 estimated revenues of \$140,101,052.

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

DEPARTMENT: HRD – HUMAN RESOURCES

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Human Resources	\$142,684,526	\$150,759,857	\$156,672,431	\$157,952,253	\$164,090,476
Funded FTE Count	193.18	205.47	200.86	188.17	188.59

The Department's budget increased by \$21,405,950 or 15.0% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 4.59 or 2.4% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$6,138,223 in part due to cost of living adjustments to salary and fringe benefits, new contracts to support hiring modernization, and increased spending on labor relations. In anticipation of upcoming negotiations with City labor unions, the Department's budget is temporarily increasing to reflect a one-time increase to the work order with the City Attorney and professional support for negotiating MOUs.

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

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
HRD EEO & Leave	1822 Administrative Analyst	1
HRD Workforce Development	1244 Sr. Human Resource Analyst	1

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by \$2,142,793 largely due to the discontinuation of one-time increases to labor relations expenditures in FY 2026-27 and attrition savings. Expenditure reductions are to be partially offset by increases to worker's compensation administration and insurance.

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

DEPARTMENT: HRD – HUMAN RESOURCES

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$254,225 in FY 2026-27. Of the \$254,255 in recommended reductions, \$99,253 are ongoing savings and \$154,972 are one-time savings. These reductions would still allow an increase of \$5,883,998 or 3.7% in the Department’s FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$53,279 for total General Fund savings of \$307,504.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$100,805 in FY 2027-28. All of the \$100,805 in recommended reductions are ongoing savings.

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

HRD - Human Resources

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

Fiscal Recommendations

HRD-1	Programmatic Projects-Bdgt	HRD Employee Relations									
				\$264,600	\$189,600	\$75,000	X	X			\$0
HRD-2		HRD Workforce Development									
				\$75,000	\$25,000	\$50,000	X	X			\$0
HRD-3		Reduce budgeted amount for Materials & Supplies from \$75,000 to \$50,000 on a one-time basis in FY 2026-27. The authority is underspent in the current year and will carry forward sufficient funds from the current year for Career Center operations.									
	Training Costs Paid to Vendors			\$29,972	\$0	\$29,972	X	X			\$0
HRD-4		Eliminate the FY 2026-27 appropriation to the tuition reimbursement continuing authority due to significant underspending over several years.									
		HRD Equal Employment Opportunity									
HRD-4	0931 Manager III	1.00	0.00	\$208,802	\$0	\$208,802	X		1.00	0.00	\$218,323
	Mandatory Fringe Benefits			\$76,696		\$76,696	X				\$82,314
	1246 Principal HR Analyst	0.00	1.00	\$0	\$194,553	(\$194,553)	X		0.00	1.00	\$203,425
	Mandatory Fringe Benefits			\$0	\$66,692	(\$66,692)	X				\$71,407
HRD-5		HRD Employment Services									
	Software Licensing Fees			\$613,780	\$538,780	\$75,000	X				\$75,000
HRD-5		Substitute 1.00 FTE 0931 Manager III to 1.00 FTE Principal Human Resources Analyst. The position was vacated in January 2026 and was posted to the City's public job postings in May 2026 as a CAT-18 1246 Principal Human Resources Analyst.									
		Reduce budget for Software Licensing Fees by \$75,000. The Department has not procured a contract for online examination services to replace services provided by their existing contracted vendor, for which the Department has appropriated funds for through FY 2027-28.									

FY 2026-27				FY 2027-28			
Total Recommended Reductions		Total Recommended Reductions		Total Recommended Reductions		Total Recommended Reductions	
One-Time	Ongoing	Total		One-Time	Ongoing	Total	
General Fund	\$154,972	\$99,253	\$254,225	General Fund	\$0	\$100,805	\$100,805
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$154,972	\$99,253	\$254,225	Total	\$0	\$100,805	\$100,805

HRD - Human Resources

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000633246	2022	232025	10000	000001280	PROLOGIS, L.P.	10026742	\$1,936
0000798155	2024	232025	10000	000001859	Industrial/Organizational Solutions, Inc	10026742	\$18,800
0000798155	2024	232025	10000	000001859	Industrial/Organizational Solutions, Inc	10026742	\$7,946
0000810947	2024	232025	10000	000002054	ERGOMETRICS & APPLIED PERSONNEL RSRC	10026742	\$1,668
0000810947	2024	232025	10000	000002054	ERGOMETRICS & APPLIED PERSONNEL RSRC	10026742	\$7,311
0000840864	2024	232022	10000	000002253	COMCAST OF CA/COLORADO/WASHINGTON	10026742	\$105
0000869903	2024	232025	10000	000002054	ERGOMETRICS & APPLIED PERSONNEL RSRC	10041166	\$2,000
0000869903	2024	232025	10000	000002054	ERGOMETRICS & APPLIED PERSONNEL RSRC	10041166	\$5,000
0000921406	2025	232025	10060	000002240	CONCENTRA MEDICAL CENTERS	10041067	\$2,182
0000921406	2025	232025	10060	000002240	CONCENTRA MEDICAL CENTERS	10041067	\$1,172
0000921408	2025	232025	10060	000002240	CONCENTRA MEDICAL CENTERS	10041067	\$1,470
0000921408	2025	232025	10060	000002240	CONCENTRA MEDICAL CENTERS	10041067	\$2,379
0000921408	2025	232025	10060	000002240	CONCENTRA MEDICAL CENTERS	10041067	\$1,760
Total							\$53,729

YEAR ONE: FY 2026-27Budget Changes

The Department's \$23,020,557 budget for FY 2026-27, as proposed by the Mayor, is \$346,763 or 1.5 % more than the original FY 2025-26 budget of \$22,673,794.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 50.39 FTEs, which are 1.97 FTEs less than the 52.36 FTEs in the original FY 2025-26 budget. This represents a 3.8% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$923,191 in FY 2026-27 are \$413,443 or 81.1% more than FY 2025-26 revenues of \$509,748.

YEAR TWO: FY 2027-28Budget Changes

The Department's \$23,565,991 budget for FY 2027-28, as proposed by the Mayor, is \$545,434 or 2.4% more than the Mayor's proposed FY 2026-27 budget of \$23,020,557.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 50.45 FTEs, which are 0.06 FTEs more than the 50.39 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.12% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of \$379,148 in FY 2027-28 are \$544,043 or 58.9% less than FY 2026-27 estimated revenues of \$923,191.

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

DEPARTMENT: REG – ELECTIONS

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Elections	\$23,306,278	\$22,942,949	\$25,672,135	\$22,673,794	\$23,020,557
Funded FTE Count	58.42	55.11	57.53	52.36	50.39

The Department’s budget decreased by \$285,721 or 1.2% from the adopted budget in FY 2022-23 to the Mayor’s proposed budget in FY 2026-27. The Department’s FTE count decreased by 8.03 or 13.7% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$346,763 largely due to increases in salary and benefit cost of living adjustments and non-personnel services, partially offset by decreases in materials and supplies. The budget increases mostly because the Department needs more funding for staff and for the services required to run the November 2026 General Election.

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

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
REG Elections Services	1410 Chief Clerk	1
REG Elections Services	1842 Management Assistant	1

FY 2027-28

In FY 2027–28, the Mayor’s proposed budget increases by \$545,434 largely due to cost of living increases to staffing costs and the additional operational needs associated with preparing for the March 2028 Presidential Primary Election.

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

DEPARTMENT: REG – ELECTIONS

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$529,365 in FY 2026-27. Of the \$529,365 in recommended reductions, \$251,712 are ongoing savings and \$277,653 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$331,008, for total General Fund savings of \$860,373.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$265,144 in FY 2027-28. All of the \$265,144 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$280,290 or 1.2% in the Department’s FY 2027-28 budget.

Recommendations of the Budget and Legislative Analyst

REG - Elections

[illegible]

Fiscal Recommendations

[illegible]

	FY 2026-27			FY 2027-28		
	Total Recommended Reductions		Total	Total Recommended Reductions		Total
	One-Time	Ongoing		One-Time	Ongoing	
General Fund	\$277,653	\$251,712	\$529,365			
Non-General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$277,653	\$251,712	\$529,365	\$0	\$265,144	\$265,144

REG - Elections

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
797441	2024	232302	10000	12182	RICOH USA INC	10026787	\$50,807
797441	2024	232302	10000	12182	RICOH USA INC	10026787	\$49,195
797441	2024	232302	10000	12182	RICOH USA INC	10026787	\$17,150
818375	2024	232302	10000	3151	PAGANINI ELECTRIC CORP	10026787	\$2,385
857179	2024	232302	10000	18466	IMPARK	10026787	\$14,990
863258	2024	232302	10000	13846	OPEX CORP	10026787	\$910
913690	2025	232302	10000	18466	IMPARK	10026787	\$9,112
920691	2025	232302	10000	29563	Most Likely To, Inc	10026787	\$167,323
924741	2025	232302	10000	24955	AT&T MOBILITY	10026787	\$65
924741	2025	232302	10000	24955	AT&T MOBILITY	10026787	\$50
924741	2025	232302	10000	24955	AT&T MOBILITY	10026787	\$752
924741	2025	232302	10000	24955	AT&T MOBILITY	10026787	\$6,796
934943	2025	232302	10000	24872	AUTUMN PRESS INC	10026787	\$1,555
938416	2025	232302	10000	21899	DAILY JOURNAL CORPORATION	10026787	\$2,252
940446	2025	232302	10000	15084	MICROBIZ SECURITY CO INC	10026787	\$2,725
940446	2025	232302	10000	15084	MICROBIZ SECURITY CO INC	10026787	\$4,940
Total							\$331,008

YEAR ONE: FY 2026-27Budget Changes

The Department's \$9,304,180 budget for FY 2026-27, as proposed by the Mayor, is \$2,721,812 or 41.4% more than the original FY 2025-26 budget of \$6,582,368.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 is 23.10 FTEs, which is 3.67 FTEs less than the 26.77 FTEs in the original FY 2025-26 budget. This represents a 13.7% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$157,200 in FY 2026-27 are the same as the FY 2025-26 Department revenues.

YEAR TWO: FY 2027-28Budget Changes

The Department's \$9,415,650 budget for FY 2027-28, as proposed by the Mayor, is \$111,470 or 1.2% more than the Mayor's proposed FY 2026-27 budget of \$9,304,180.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 22.98 FTEs, which are 0.12 FTEs less than the 23.10 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.5% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of \$157,200 in FY 2027-28 are the same as the FY 2026-27 estimated Department revenues.

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

DEPARTMENT: ETH – ETHICS COMMISSION

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Ethics Commission	\$7,586,853	\$7,537,872	\$14,285,132	\$6,582,368	\$9,304,180
Funded FTE Count	31.43	30.56	27.61	26.77	23.10

The Department’s budget increased by \$1,717,327 or 22.6% from the adopted budget in FY 2022-23 to the Mayor’s proposed budget in FY 2026-27. The Department’s FTE count decreased by 8.33 or 26.5% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$2,721,812 largely due to a \$2.9 million increase in programmatic project funding for the Election Campaign Fund. This fund is used to administer a limited public campaign financing program for mayoral and supervisorial candidates and has increased due to scheduled elections for five Board of Supervisors districts in November 2026. This is partially offset by a reduction in salary and fringe benefits in the Department totaling approximately \$350,000, including the deletion of 1.0 FTE 1222 Senior Payroll and Personnel Clerk, the deletion of 1.0 FTE 1823 Senior Administrative Analyst, and an increase in Attrition Savings by 1.61 FTEs.

The Mayor’s proposed FY 2026-27 budget includes the deletion of one position as a layoff. Details of these proposed layoffs are as follows:

<u>Division</u>	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
ETH Operations	1222 Senior Payroll and Personnel Clerk	1

FY 2027-28

The Mayor’s proposed FY 2027-28 budget for the Department has increased by \$111,470 largely due to growth in salary and fringe benefits. There is a negligible decrease of 0.12 to funded FTE positions for FY 2027-28, which slightly offsets the cost of living adjustments.

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

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

DEPARTMENT: ETH – ETHICS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$348,647 in FY 2026-27. Of the \$348,647 in recommended reductions, \$99,015 are ongoing savings and \$249,632 are one-time savings. These reductions would still allow an increase of \$2,373,165 or 36.1% in the Department’s FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$5,073, all of which are General Fund savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$619,631 in FY 2027-28. Of the \$619,631 in recommended reductions, \$99,344 are ongoing savings and \$520,287 are one-time savings.

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

ETH - Ethics Commission

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

Fiscal Recommendations

		Public Financing of Elections																					
	Programmatic Projects-Budget			\$2,974,897	\$2,815,000	\$159,897	X	X					\$2,730,000	\$2,300,000	\$430,000	X	X						
ETH-1		Reduce budget for Public Financing of Elections fund to match the number of candidates who have filed for the November 2026 election, taking into account the historical average of amount received per eligible candidate. Using historical averages also provides a buffer for any special elections later in FY 2026-27, as District 2 and District 4 just had special elections in June 2026 which will likely result in lower than average outlays of public financing for these districts during the November 2026 elections.																					
		Ethics Commission																					
	Subscriptions			\$18,883	\$6,000	\$12,883	X						\$18,883	\$6,000	\$12,883	X	X						
ETH-2		Reduce budget for Subscriptions to reflect historical spending and to account for the fact that the most expensive subscriptions services, such as LexusNexus, are expended through the well-funded Software Licensing Fees fund.																					
	TEMPM Temporary - Miscellaneous	0.56	0.00	\$79,275	\$0	\$79,275	X						\$79,578	\$0	\$79,578	X	X						
	Mandatory Fringe Benefits			\$6,857	\$0	\$6,857	X						\$6,883	\$0.00	\$6,883	X	X						
ETH-3		Total Savings				\$86,132				Total Savings										\$86,461			
		Delete Temp position (0.56 FTE) as the Department has not used any temps for the last several years as has no plans to use temps going forward.																					
		Ongoing savings.																					
	STEMPM Step Adjustments, Miscellaneous			\$71,679	\$0	\$71,679	X	X					\$71,679	\$0	\$71,679	X	X						
	Mandatory Fringe Benefits			\$18,056	\$0	\$18,056	X	X					\$18,608	\$0.00	\$18,608	X	X						
ETH-4		Total Savings				\$89,735				Total Savings										\$90,287			
		Reduce budgeted Step Adjustments to zero as while many employees are at the top of their step, this adjustment should not be positive.																					
		Reduce budgeted Step Adjustments to zero as while many employees are at the top of their step, this adjustment should not be positive.																					

FY 2026-27

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$249,632	\$99,015	\$348,647
Non-General Fund	\$0	\$0	\$0
Total	\$249,632	\$99,015	\$348,647

FY 2027-28

Total Recommended Reductions			
One-Time	Ongoing	Total	
General Fund	\$520,287	\$99,344	\$619,631
Non-General Fund	\$0	\$0	\$0
Total	\$520,287	\$99,344	\$619,631

YEAR ONE: FY 2026-27Budget Changes

The Department's \$55,464,328 budget for FY 2026-27, as proposed by the Mayor, is \$2,592,368 or 4.9% more than the original FY 2025-26 budget of \$52,871,960.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 178.28 FTEs, which are 1.32 FTEs more than the 176.96 FTEs in the original FY 2025-26 budget. This represents a 0.7% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$18,407,543 in FY 2026-27 are \$3,457,602 or 15.8% less than FY 2025-26 revenues of \$21,865,145.

YEAR TWO: FY 2027-28Budget Changes

The Department's \$53,157,283 budget for FY 2027-28, as proposed by the Mayor, is \$2,307,045 or 4.2% less than the Mayor's proposed FY 2026-27 budget of \$55,464,328.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 173.42 FTEs, which are 4.86 FTEs less than the 178.28 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 2.7% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of \$18,658,421 in FY 2027-28 are \$250,878 or 1.4% more than FY 2026-27 estimated revenues of \$18,407,543.

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

DEPARTMENT: JUV – JUVENILE PROBATION

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Juvenile Probation Department	\$52,535,026	\$48,967,777	\$46,628,943	\$52,871,960	\$55,464,328
Funded FTE Count	173.54	173.67	174.89	176.96	178.28

The Department's budget increased by \$2,929,302 or 5.6% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 4.74 or 2.7% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$2,592,368 largely due to increases in capital and city grant funding.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by \$2,307,045 largely due to decreases in one-time capital funding.

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

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

DEPARTMENT: JUV – JUVENILE PROBATION

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$75,000 in FY 2026-27. All of the \$75,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$55,389,328 or 4.8% in the Department’s FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommend closing out prior year unexpended encumbrances of \$2,300, for total General Fund savings of \$77,300.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$75,000 in FY 2027-28. All of the \$75,000 in recommended reductions are ongoing savings.

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

JUV - Juvenile Probation

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

Fiscal Recommendations

	JUV Probation Services												
	Prof & Specialized Svcs-Bdgt												
JUV-1	Reduce Prof & Specialized Svcs-Bdgt by \$55,000 on an ongoing basis under JUV Probation Services General Fund Annual Account. The Prof & Specialized Svcs-Bdgt line had an available balance of \$134,737 in FY 2024-25 and has \$241,000 in FY 2025-26 with one month remaining. Overall, Non-Personnel Services has an available balance of \$77,031 in the General Fund Annual Account in the current fiscal year with one month remaining. While the Mayor proposes to significantly increase spending in this category by \$911,300 under JUV Probation Services General Fund Annual Account to address the loss of state grant funds, this reduction will still allow sufficient funding.												
	Other Current Expenses												
JUV-2	Reduce Other Current Expenses by \$20,000 on an ongoing basis under JUV Probation Services General Fund Annual Account. The Other Current Expenses line has had an available balance exceeding \$40,000 in the current and prior two fiscal years. Overall, Non-Personnel Services has an available balance of \$77,031 in the General Fund Annual Account in the current fiscal year with one month remaining.												

FY 2026-27

Total Recommended Reductions			
One-Time		Ongoing	Total
General Fund	\$0	\$75,000	\$75,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$75,000	\$75,000

FY 2027-28

Total Recommended Reductions			
One-Time		Ongoing	Total
General Fund	\$0	\$75,000	\$75,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$75,000	\$75,000

JUV - Juvenile Probation

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000800118	2024	232035	10010	000002564	AMERICAN ALARM CO INC	10016881	\$2,300
Total							\$2,300

YEAR ONE: FY 2026-27Budget Changes

The Department's \$486,183,940 budget for FY 2026-27, as proposed by the Mayor, is \$57,670,561 or 13.5% more than the original FY 2025-26 budget of \$428,513,379.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 1,061.93 FTEs, which are 25.09 FTEs less than the 1,087.02 FTEs in the original FY 2025-26 budget. This represents a 2.3% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$334,699,962 in FY 2026-27 are \$16,318,919 or 5.1% more than FY 2025-26 revenues of \$318,381,043.

YEAR TWO: FY 2027-28Budget Changes

The Department's \$503,962,891 budget for FY 2027-28, as proposed by the Mayor, is \$17,778,951 or 3.7% more than the Mayor's proposed FY 2026-27 budget of \$486,183,940.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 1,038.92 FTEs, which are 23.01 FTEs less than the 1,061.93 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 2.2% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of \$325,215,753 in FY 2027-28 are \$9,484,209 or 2.9% less than FY 2026-27 estimated revenues of \$334,699,962.

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

DEPARTMENT: DPW – PUBLIC WORKS

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Public Works	\$285,252,462	\$453,229,178	\$452,952,912	\$428,513,379	\$486,183,940
Funded FTE Count	545.97	1,164.52	1,151.19	1,087.02	1,061.93

The Department’s budget increased by \$200,931,478 or 70.4% from the adopted budget in FY 2022-23 to the Mayor’s proposed budget in FY 2026-27. The Department’s FTE count increased by 515.96 or 94.5% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27. The Department reports that in FY 2022-23, the adopted budget and FTE count were significantly decreased from the prior year in order to establish a new Sanitation and Streets (SAS) Department pursuant to November 2020 passage of Proposition B. However, that Charter amendment was rescinded by voters in November 2022 and the FTE count and appropriations that had previously been shifted were restored by FY 2023-24. When consolidating DPW and SAS departments for FY 2022-23, the combined budget increased by \$35,232,139 or 7.8% and the FTE count decreased by 65.83 or 5.8% from the FY 2022-23 adopted budget to the FY 2026-27 proposed budget.

FY 2026-27

The Mayor’s proposed FY 2026-27 budget for the Department has increased by \$57,670,561 largely due to increased funding for capital projects, a major component of which is assigned to street resurfacing, and inflationary salaries and benefits increases. Additionally, a \$9.1 million increase in allocated costs entered in error will be removed through a technical adjustment.

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

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
DPW Project Delivery	5304 Materials Testing Aide	5
DPW Project Delivery	5305 Materials Testing Technician	4

FY 2027-28

The Mayor’s proposed FY 2027-28 budget for the Department has increased by \$17,778,951 largely due to inflationary salaries and benefits increases and \$18.2 million increase in fund balance in the Department’s overhead special revenue funds. Additionally, a \$16.2 million increase in allocated costs entered in error will be removed through a technical adjustment. The increases are offset by decreases in capital projects funding and professional services in the street tree maintenance special revenue fund.

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

DEPARTMENT: DPW – PUBLIC WORKS

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$4,262,629 in FY 2026-27. Of the \$4,262,629 in recommended reductions, \$1,075,598 are ongoing savings and \$3,187,031 are one-time savings. These reductions would still allow an increase of \$53,407,932 or 12.5% in the Department’s FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$47,865 and using current year existing surplus debt service funds of \$2,453,075 for total General Fund savings of \$5,687,971.

Our policy recommendations total \$1,224,431 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$4,131,293 in FY 2027-28. Of the \$4,131,293 in recommended reductions, \$1,131,293 are ongoing savings and \$3,000,000 are one-time savings. These reductions would still allow an increase of \$13,647,658 or 2.8% in the Department’s FY 2027-28 budget.

Our policy recommendations total \$1,288,882 in FY 2026-27, all of which are ongoing.

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

DPW - Public Works

Rec #	Account Title	FY 2026-27				FY 2027-28			
		FTE		Amount		FTE		Amount	
		From	To	From	To	From	To	From	To

Fiscal Recommendations

DPW-1	0942 Manager VII Mandatory Fringe Benefits	DPW Administration							
		1.00	0.00	\$277,944	\$0	\$277,944	\$0	\$290,618	\$0
				\$88,191	\$0	\$88,191	\$0	\$94,544	\$0
				Total Savings	\$366,135			Total Savings	\$385,162
		Delete a vacant 1.00 FTE 0942 Manager VII position in the Finance and Administration Division that has been vacant since May 2022 and could not be identified on the Department's organization chart for the Finance and Administration Division. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.							
		1.00	0.00	\$218,264	\$0	\$218,264	\$0	\$228,216	\$0
				\$71,323	\$0	\$71,323	\$0	\$76,349	\$0
				Total Savings	\$289,587			Total Savings	\$304,565
		Delete a vacant 1.00 FTE 1070 IS Project Director position in the Finance and Administration Division that has been vacant since December 2024. Overall, the Department maintains 6.00 FTE 1070 IS Project Director positions, of which two are vacant. This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.							
		1.00	0.00	\$559,788	\$333,496	\$226,292	X		
				\$373,192	\$333,496	\$39,696	X		
				\$373,192	\$333,496	\$39,696	X		
				\$373,192	\$333,496	\$39,696	X		
				\$373,192	\$333,496	\$39,696	X		
				Total Savings	\$385,076			Total Savings	\$0
		Reduce budget for the purchase of 10 replacement pickup trucks for Street Environmental Services based on recent vendor quote dated May 15, 2026. Additionally, while the FY 2026-27 proposed budget included funding for 11 pickup trucks, the Department provided support and indicated an intention to only procure 10 vehicles.							
		One-time savings							

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

DPW - Public Works

Rec #	Account Title	FY 2026-27								FY 2027-28					
		FTE		Amount						FTE		Amount			
		From	To	From	To	Savings	GF 1T	From	To	From	To	From	To	Savings	GF 1T
	Programmatic Projects			\$2,000,000	\$1,300,000	\$700,000	X	X							
DPW-4		Reduce budgeted amount for the graffiti abatement pilot project the General Fund. The Department has underspent these project funds and, as of May 31, 2026, had an unexpended, unencumbered balance of \$2.5 million. The Department reports that it is spending approximately \$1.3 million annually but expects to increase expenditures due the hiring of an existing 0932 Manager IV position. To the extent that expenditures are increased, the Department can draw upon carryforward funds to support future increases in costs.													
	Attrition Savings			(\$3,450,795)	(\$3,523,109)	\$72,314	X	X							
	Mandatory Fringe Benefits			(\$1,414,424)	(\$1,444,065)	\$29,641	X	X							
DPW-5		Total Savings \$101,955						Total Savings							
		Increase attrition savings for a vacant 1.00 FTE 1314 Public Relations Officer position that is not anticipated to be filled until January 2027.													
	7514 General Laborer	1.00	0.00	\$97,290	\$0	\$97,290	X		1.00	0.00	\$101,727	\$0	\$101,727	X	
	Mandatory Fringe Benefits			\$45,042	\$0	\$45,042	X				\$48,403	\$0	\$48,403	X	
	7514 General Laborer	1.00	0.00	\$97,290	\$0	\$97,290	X		1.00	0.00	\$101,727	\$0	\$101,727	X	
	Mandatory Fringe Benefits			\$45,042	\$0	\$45,042	X				\$48,403	\$0	\$48,403	X	
	Attrition Savings			(\$3,450,795)	(\$3,256,215)	(\$194,580)	X				(\$3,450,813)	(\$3,247,359)	(\$203,454)	X	
	Mandatory Fringe Benefits			(\$1,414,424)	(\$1,324,340)	(\$90,084)	X				(\$1,478,987)	(\$1,382,181)	(\$96,806)	X	
DPW-6		Total Savings \$0						Total Savings \$0							
		Delete 2.00 FTE 7514 General Laborer positions in the Street Environmental Services Division that have been vacant since March 2019 and February 2023. The Department maintains 168.50 FTE 7514 General Laborer positions in the General Fund of which there are currently 44 vacancies, a vacancy rate of 26%. Departmentwide, there are 239.50 FTE 7514 General Laborer positions of which 69.10 FTE are vacant, a vacancy rate of 29%. However, due to high attrition savings requirements, an offsetting adjustment is required in order to not impact service delivery.													
		Ongoing savings													

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

DPW - Public Works

Rec #	Account Title	FY 2026-27						FY 2027-28					
		FTE		Amount		GF	Savings	FTE		Amount		GF	Savings
		From	To	From	To			From	To	From	To		
DPW-7	7215 General Laborer Supervisor I	1.00	0.00	\$109,791	\$0		\$109,791	1.00	0.00	\$114,797	\$0		\$114,797
	Mandatory Fringe Benefits			\$48,009	\$0	X	\$48,009			\$51,545	\$0	X	\$51,545
	Attrition Savings			(\$3,450,795)	(\$3,341,004)	X	(\$109,791)			(\$3,450,813)	(\$3,336,016)	X	(\$114,797)
	Mandatory Fringe Benefits			(\$1,414,424)	(\$1,366,415)	X	(\$48,009)			(\$1,478,987)	(\$1,427,442)	X	(\$51,545)
				Total Savings			\$0			Total Savings			\$0
DPW-7		Delete 1.00 FTE 7215 General Laborer Supervisor I position in the Street Environmental Services Division that has been vacant since April 2025. The Department maintains 33.00 FTE 7215 General Laborer Supervisor I positions in the General Fund of which there are currently six vacancies, a vacancy rate of 18%. Because Street Environmental Services appropriations exceed offsetting revenues and recoveries, these deletions would result in direct General Fund savings. However, due to high attrition savings requirements, an offsetting adjustment is required in order to not impact service delivery.											
	0941 Manager VI	1.00	0.00	\$259,503	\$0		\$259,503	Ongoing savings					
	Mandatory Fringe Benefits			\$85,120	\$0		\$85,120			\$91,277	\$0		\$91,277
DPW-8				Total Savings			\$344,623	Total Savings					
		Delete a vacant 1.00 FTE 0941 Manager VI position in the Deputy Director of Operations Division that has been vacant since October 2022 and could not be identified on the Department's organization chart for the Operations Division. The Department reports that this position is intended to be a Policy and Communications Director. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.											
		Ongoing savings											

DPW - Public Works

GF = General Fund
1T = One Time

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

DPW - Public Works

Rec #	Account Title	FY 2026-27						FY 2027-28					
		FTE		Amount		GF	1T	FTE		Amount		GF	1T
		From	To	From	To			From	To	From	To		
DPW-12	1246 Principal Human Resources Analyst	1.00	0.00	\$194,553	\$0	\$194,553		1.00	0.00	\$203,425	\$0	\$203,425	
	Mandatory Fringe Benefits			\$66,692	\$0	\$66,692				\$71,407	\$0	\$71,407	
	1241 Human Resources Analyst	0.00	1.00	\$0	\$147,615	(\$147,615)		0.00	1.00	\$0	\$154,345	(\$154,345)	
	Mandatory Fringe Benefits			\$0	\$56,095	(\$56,095)				\$0	\$60,106	(\$60,106)	
				Total Savings		\$57,535				Total Savings		\$60,381	
		Deny proposed upward substitution of 1.00 FTE 1241 Human Resources Analyst to 1.00 FTE 1246 Principal Human Resources Analyst due to inadequate justification. Two of the Department's 3.00 FTE 1246 Principal Human Resources Analyst positions are vacant. This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.											
		Ongoing savings											
DPW-13		DPW Project Design and Development											
	Exp Rec Fr Bus & Enc Dev (AAO)			\$4,709,880	\$3,709,880	\$1,000,000	X			\$4,709,880	\$3,709,880	\$1,000,000	X
	Exp Rec-General Unallocated			\$31,518,168	\$32,518,168	(\$1,000,000)	X			\$46,707,516	\$47,707,516	(\$1,000,000)	X
		Reduce workorder with ECN due to underutilization. The General Fund savings will be realized by ECN and a commensurate recommendation has been made in the ECN report.											
		Ongoing savings											

FY 2026-27

Total Recommended Reductions

		One-Time	Ongoing	Total
General Fund	\$3,187,031	\$0	\$0	\$3,187,031
Non-General Fund	\$0	\$1,075,598	\$1,075,598	\$1,075,598
Total	\$3,187,031	\$1,075,598	\$1,075,598	\$4,262,629

FY 2027-28

Total Recommended Reductions

		One-Time	Ongoing	Total
General Fund	\$3,000,000	\$0	\$0	\$3,000,000
Non-General Fund	\$0	\$1,131,293	\$1,131,293	\$1,131,293
Total	\$3,000,000	\$1,131,293	\$1,131,293	\$4,131,293

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

DPW - Public Works

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

Policy Recommendations

DPW-14		DPW Operations																				
	0942 Manager VII	1.00	0.00	\$277,944	\$0	\$277,944					1.00	0.00	\$290,618	\$0	\$290,618							
	Mandatory Fringe Benefits			\$88,191	\$0	\$88,191							\$94,544	\$0	\$94,544							
			Total Savings		\$366,135												Total Savings		\$385,162			
	Consider deleting a vacant 1.00 FTE 0942 Manager VII position in the Street Environmental Services Division that has been vacant since November 2021. The Department reports that this position oversees DPW's Street Environmental Services function and activities. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.																					
DPW-15	0932 Manager IV	1.00	0.00	\$224,071	\$0	\$224,071					1.00	0.00	\$234,288	\$0	\$234,288							
	Mandatory Fringe Benefits			\$79,221	\$0	\$79,221							\$85,000	\$0	\$85,000							
			Total Savings		\$303,292												Total Savings		\$319,288			
	Consider deleting a vacant 1.00 FTE 0932 Manager IV position in the Building and Street Repair Division that has been vacant since December 2025. The Department reports that this position oversees DPW's in-house paving program. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.																					
	Ongoing savings																					

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

DPW - Public Works

Rec #	Account Title	FY 2026-27						FY 2027-28					
		FTE		Amount		GF	1T	FTE		Amount		GF	1T
		From	To	From	To			From	To	From	To		
DPW-16	0922 Manager I	1.00	0.00	\$180,332	\$0	\$180,332		1.00	0.00	\$188,554	\$0	\$188,554	
	Mandatory Fringe Benefits			\$71,380	\$0	\$71,380				\$76,590	\$0	\$76,590	
				Total Savings		\$251,712				Total Savings		\$265,144	
		Consider deleting a vacant 1.00 FTE 0922 Manager I position in the Urban Forestry Division that has been vacant since December 2025. The Department reports that this position is the City's Urban Forester who serves as the technical expert and oversees tree inspections. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.											
		Ongoing savings											
DPW-17	0932 Manager IV	1.00	0.00	\$224,071	\$0	\$224,071		1.00	0.00	\$234,288	\$0	\$234,288	
	Mandatory Fringe Benefits			\$79,221	\$0	\$79,221				\$85,000	\$0	\$85,000	
				Total Savings		\$303,292				Total Savings		\$319,288	
		Consider deleting a vacant 1.00 FTE 0932 Manager IV position in the Human Resources Division that serves as the Department's Director of Human Resources and that has been vacant since April 2026. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies.											
		Ongoing savings											

FY 2026-27				FY 2027-28			
Total Policy Recommendations				Total Policy Recommendations			
General Fund	One-Time	Ongoing	Total	General Fund	One-Time	Ongoing	Total
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$0	\$1,224,431	\$1,224,431	Total	\$0	\$1,288,882	\$1,288,882

DPW - Public Works

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
854428	2024	207956	10000	14954	MISSION HIRING HALL INC	10040398	\$18,039
855174	2024	207956	10000	51335	LANVAL FAMILY FOUNDATION	10034422	\$29,826
Total							\$47,865

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

Current Year Savings

DPW - Public Works

Rec #	Account Title	FY 2025-26				
		Amount				
		From	To	Savings	GF	1T
CY DPW-1		DPW Project Design and Development				
	Debt Service	\$2,453,075	\$0	\$2,453,075	X	X
		Use existing surplus of \$2,453,075 in carry forward funds from the DPW budget that should be carried forward from FY 2025-26 to FY 2026-27.				
CY DPW-2		DPW Operations				
	Exp Rec Fr Board Of Supv	\$10,000	\$0	\$10,000	X	X
	Bldgs, Struct & Imprv Proj	\$0	\$10,000	(\$10,000)	X	X
		Use existing surplus of \$10,000 in carry forward workorder funds from the BOS budget that should be carried forward from FY 2025-26 to FY 2026-27. The General Fund savings will be realized by BOS and a commensurate recommendation has been made in the BOS report.				

	Current Year Savings		
	Total Recommended Reductions		
	One-Time	Ongoing	Total
General Fund	\$2,453,075	\$0	\$2,453,075
Non-General Fund	\$0	\$0	\$0
Total	\$2,453,075	\$0	\$2,453,075

GF = General Fund

1T = One Time

YEAR ONE: FY 2026-27Budget Changes

The Department's \$25,648,760 budget for FY 2026-27, as proposed by the Mayor, is \$906,602 or 3.4% less than the original FY 2025-26 budget of \$26,555,362.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 95.97 FTEs, which are 0.01 FTEs less than the 95.98 FTEs in the original FY 2025-26 budget. This represents less than a 0.1% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$737,466 in FY 2026-27 are \$27,320 or 3.8% more than FY 2025-26 revenues of \$710,146.

YEAR TWO: FY 2027-28Budget Changes

The Department's \$26,611,880 budget for FY 2027-28, as proposed by the Mayor, is \$963,120 or 3.8% more than the Mayor's proposed FY 2026-27 budget of \$25,648,760.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 96.30 FTEs, which are 0.33 FTEs more than the 95.97 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.3% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of \$710,146 in FY 2027-28 are \$27,320 or 3.7% less than FY 2026-27 estimated revenues of \$737,466.

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

DEPARTMENT: BOS – BOARD OF SUPERVISORS

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Board of Supervisors	\$22,114,476	\$23,606,605	\$23,611,933	\$26,555,362	\$25,648,760
Funded FTE Count	90.54	92.05	92.92	95.98	95.97

The Department's budget increased by \$3,534,284 or 16.0% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 5.43 or 6.0% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$906,602 largely due to expiration of most of the one-time increase in expenditures for Phase 2 of the new Legislative Management System in FY 2025-26.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by \$963,120 largely due to increases in salaries and benefits. These increases are somewhat offset by a decrease in capital and equipment costs for Phase 2 of the new Legislative Management System.

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

DEPARTMENT: BOS – BOARD OF SUPERVISORS

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst’s recommended reductions (“fiscal recommendations”) to the proposed budget total \$10,000 in FY 2026-27. All of the \$10,000 in recommended reductions are one-time savings.

In addition, the Budget and Legislative Analyst recommend closing out prior year unexpended encumbrances of \$11,675 and making a one-time reduction of \$10,000 from current year unexpended monies from the DPW Building Repair Fund for total General Fund savings of \$31,675.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst does not have any recommended reductions (“fiscal recommendations”) to the proposed budget in FY 2027-28.

Recommendations of the Budget and Legislative Analyst

BOS - Board of Supervisors

[illegible]

Fiscal Recommendations

[illegible]

FY 2026-27

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$10,000	\$0	\$10,000
Non-General Fund	\$0	\$0	\$0
Total	\$10,000	\$0	\$10,000

FY 2027-28

Total Recommended Reductions

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

BOS - Board of Supervisors

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000768791	2023	229018	10000	000002625	ACTNET ADVANCED TECHNOLOGY CORP	10003454	\$5,200
0000851194	2024	229018	10000	000004573	Accend Networks	10003454	\$6,475
Total							\$11,675

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

Current Year Savings

BOS - Board of Supervisors

Rec #	Account Title	FY 2025-26				
		Amount				
		From	To	Savings	GF	1T
CY BOS-1		BOS- Board of Supervisors				
	Sr-DPW-Building Repair			\$10,000	X	X
		Reduce \$10,000 of existing surplus of \$41,043 in carry forward funds from the Board of Supervisors budget for Sr-DPW-Building Repair that should be carried forward from FY 2025-26 to FY 2026-27. Funding in the Board of Supervisors' Building Repair work order with the Department of Public Works pays for facilities repairs that arise midyear and for renovation and moving costs for the District Offices that result from the General Elections. Unspent funding in this work order at fiscal year-end is carried forward annually to the following fiscal year when District Office Elections are scheduled. The proposed cut of \$10,000 is to funding for the Building Repair Work Order from FY 2024-25 that was carried forward into FY 2025-26 in anticipation of the June 2026 Elections. Even with this reduction, the Building Repair work order with the Department of Public Works will have sufficient funding from the carryforward of FY 2025-26 funds and the FY 2026-27 appropriation to pay for the moving and renovation of District Offices that will result from the upcoming November 2026 Elections. There is a commensurate cut to the Expenditure Recovery account which is balanced by an increase to the Buildings, Structures and Improvements account in our recommendations for the Department of Public Works. The savings are reflected in the Board of Supervisors' proposed budget.				

Current Year Savings

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$10,000	\$0	\$10,000
Non-General Fund	\$0	\$0	\$0
Total	\$10,000	\$0	\$10,000