



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

Ben Rosenfield  
Controller  
Todd Rydstrom  
Deputy Controller

July 31, 2020

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

Attention: Angela Calvillo, Clerk of the Board

RE: Budget and Legislative Analyst Services – FY 2020-21

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

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

The requirements of Charter Section 10.104.15 relative to the Controller's findings that work or services can be practically performed under private contract at a lesser cost than similar work performed by employees of the City and County of San Francisco has been satisfied. Attached is a statement of projected cost and estimated savings for Fiscal Year 2020-2021 and the informational items provided by the department pursuant to San Francisco Administrative Code Section 2.15.

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

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

Sincerely,

/s/

---

Ben Rosenfield,  
Controller

Enclosures

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

**ESTIMATED CITY COSTS:**

**PROJECTED PERSONNEL COSTS**

Job Class Title	Class	# of Full Time Equivalent Positions	Bi-Weekly Rate per FTE		Annual Cost		
			Low	High	Low	High	
Deputy Director III	0953	1.0	\$ 6,298	\$ 7,655	164,372	199,796	
Deputy Director II	0952	1.0	5,067	6,159	132,249	160,750	
Principal Administrative Analyst	1824	3.0	3,772	4,585	295,355	359,006	
Senior Administrative Analyst	1823	4.0	4,368	5,309	455,991	554,260	
Performance Analyst III/Project Manager	1830	2.0	4,722	5,740	246,505	299,628	
Executive Secretary I	1450	1.0	2,740	3,331	71,525	86,939	
Temp	1823	0.5	3,831	3,831	50,000	50,000	
					\$ -	\$ -	
					\$ -	\$ -	
					\$ -	\$ -	
Holiday Pay (if applicable)	n/a	n/a					
Night / Shift Differential (if applicable)	n/a	n/a					
Overtime Pay (if applicable)	n/a	n/a					
Other Pay (if applicable)	n/a	n/a					
<b>Total FTE</b>			12.5				
					<b>Total Salary Costs--&gt;</b>	\$ 1,415,997	\$ 1,710,378
					<b>Total of Other Compensation--&gt;</b>	\$ -	\$ -

**FRINGE BENEFITS**

Job Class	\$ Amount
Benefits per FTE--Job Class #:	0953 79,919
Benefits per FTE--Job Class #:	0952 68,257
Benefits per FTE--Job Class #:	1824 57,763
Benefits per FTE--Job Class #:	1823 52,602
Benefits per FTE--Job Class #:	1830 62,410
Benefits per FTE--Job Class #:	1450 41,827
Benefits per FTE--Job Class #:	
Benefits per FTE--Job Class #:	
Benefits per FTE--Job Class #:	
Benefits per FTE--Job Class #:	
<b>Total Fringe Benefits</b>	
	Low High
	\$ 613,180 \$ 698,520

**ADDITIONAL CITY COSTS**

Operating expenses (materials & supplies, travel & training, membership, copier lease, off-site storeate, telephone, etc.)	\$ 62,866	\$ 62,866
Space rental	\$ 215,469	\$ 215,469
Equipment & furniture	\$ 24,782	\$ 24,782
Email & software licenses	\$ 26,474	\$ 26,474
<hr/>		
<b>Total Capital &amp; Operating</b>	<b>\$ 329,591</b>	<b>\$ 329,591</b>

**COST COMPARISON SUMMARY**

<b>ESTIMATED TOTAL CITY COST</b>	\$ 2,358,767	\$ 2,738,489
<b>LESS: ESTIMATED TOTAL CONTRACT COST</b>	\$ 2,413,572	\$ 2,488,352
<b>ESTIMATED SAVINGS</b>	<u>\$ (54,804)</u>	<u>\$ 250,136</u>
<b>% of Savings to City Cost</b>	-2%	9%

Comments/Assumptions:

1. FY 1979 would be/was the first year these services are/were contracted out.
2. Salary levels reflect proposed salary rates effective July 1, 2020. Costs are represented as annual 12 month costs.
3. Variable fringe benefits consist of Social Security, Medicare, employer retirement, employee retirement pick-up and long-term disability, where applicable.
4. Fixed fringe benefits consist of health and dental rates plus an estimate of dependent coverage.
5. Classifications based on current configuration of Budget and Legislative Analyst services.
6. Full time equivalent (FTE) positions include 10 managers and analyst staff and 2 administrative staff. The staff level of 10 managers and analysts is based on the number of staff required to provide 16,860 hours of productive service, as well as MOU-mandated leave and training hours and other nonproductive administrative hours (staff meetings, performance evaluations, and other administrative hours) consistent with ALGA (Association of Local Government Auditors) standards.
7. Space rental has been determined using Department of Real Estate estimates for the Civic Center area.
8. Calculations do not include liability for retiree health. Based on the CAFR for year ending June 30, 2017, the City's annual liability for post retirement employee health benefits is \$421 million. If the Budget and Legislative Analyst services were provided by City employees, the annual liability for retiree health benefits would be \$171,992 (equal to 0.04 percent of the City's total annual retiree health liability, based on FTE count.)
9. Estimated total contract cost includes the 3.25% COLA requested by the contractor. If this COLA is not approved by the Board of Supervisors, the total estimated contract cost would be \$2,363,745 in FY 2020-21.