

File No. 250590

Committee Item No. 3

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

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<input checked="" type="checkbox"/>	<input type="checkbox"/>	MYR Minimum Compensation Ordinance Letter 5/30/2025
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<input type="checkbox"/>	<input type="checkbox"/>	
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Completed by: Brent Jalipa Date June 5, 2025
 Completed by: Brent Jalipa Date _____

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CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED SALARY ORDINANCE

AS OF MAY 30, 2025



File No. 250590

Ordinance No. _____

**FISCAL YEAR ENDING JUNE 30, 2026 and
FISCAL YEAR ENDING JUNE 30, 2027**

CITY AND COUNTY OF SAN FRANCISCO
BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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

June 18, 2025

TO: Budget and Appropriations Committee

FROM: Budget and Legislative Analyst



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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: POL – POLICE DEPARTMENT

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

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

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

FY 2025-26

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

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

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

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

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

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

DEPARTMENT: POL – POLICE DEPARTMENT

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

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

FY 2026-27

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

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

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

DEPARTMENT: POL – POLICE DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

POL - Police Department

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

Fiscal Recommendations

		POL Admin													
POL-1	Attrition Savings			(\$2,959,963)	(\$3,006,963)	\$47,000	x	x					\$0		
	Mandatory Fringe Benefits			(\$1,184,595)	(\$1,204,595)	\$20,000	x	x					\$0		
		<i>Total Savings \$67,000</i>							<i>Total Savings \$0</i>						
		Increase Attrition Savings to account for delay in hiring one 1823 Senior Administrative Analyst in the Victim Services Office. The position is vacant and will not start until October 2025 at the earliest.							One-time savings.						
POL-2	Bldgs,Struct&Imprv Proj-Budget			\$150,000	\$130,000	\$20,000	x	x					\$0		
		Reduce the budget for police station security camera upgrades by \$20,000. The Department will carry \$142,000 of unspent funds from FY 2024-25 into FY 2025-26.							One-time savings.						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$87,000	\$0	\$87,000
Non-General Fund	\$0	\$0	\$0
Total	\$87,000	\$0	\$87,000

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

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

POL - Police Department

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

Policy Recommendations

	POL Admin														
	Programmatic Projects-Budget			\$4,100,000	\$3,200,000	\$900,000	x				\$4,100,000	\$3,125,000	\$975,000	x	
		We consider approval of \$0.9 million of the programmatic project budget for a new records management system to be a policy matter for the Board of Supervisors. This budget funds 23 off-budget positions, including four that are vacant (two 1054s IS Business Analysts and two 1063 IS Programmer Analysts). If the vacancies are not filled, this would result in \$0.9 million in savings in FY 2025-26. These staff will help with the implementation of the Police Department's new Technology Ecosystem project, which includes (1) transcription and analysis of body worn camera footage, (2) digitization of evidence, (3) a new records management system to comply with federal regulations, and (4) analysis of surveillance camera footage. The Department is in the process of procuring a vendor for all of these services, however a contract is not yet in place. The City will need to identify \$7.5 million in new ongoing funding if the project is implemented as planned, though the final amount may be less if the scope is reduced and depending on contract negotiations. Once implemented in CY 2027, these technologies have the potential to reduce administrative and investigation time for police officers.							Ongoing savings						
POL-3															
	POL - FOB - Field Operations														
	Attrition Savings			(\$25,071,236)	(\$25,371,236)	\$300,000	x				(\$17,409,888)	(\$17,709,888)	\$300,000	x	
	Mandatory Fringe Benefits			(\$7,846,993)	(\$7,896,993)	\$50,000	x				(\$5,627,906)	(\$5,677,906)	\$50,000	x	
	Total Savings \$350,000							Total Savings \$350,000							
		Increase Attrition Savings to reduce overtime spending. The Police Department is projecting to use 768,000 hours of overtime in FY 2025-26, which is less than the 781,300 hours projected for FY 2024-25 but still more than the 743,500 hours of overtime in FY 2023-24. The Police Department could work to deliver the amount of overtime hours in FY 2023-24, resulting in General Fund savings. This would require the Police Department to scale back certain assignments.							Ongoing savings						
POL-4															

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$1,250,000	\$1,250,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$1,250,000	\$1,250,000

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$1,325,000	\$1,325,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$1,325,000	\$1,325,000

POL - Police Department

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

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

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

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

AAM - Asian Art Museum

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

Fiscal Recommendations

		AAM Asian Art Museum													
AAM-1	9993 Attrition Savings			(\$557,664)	(\$629,091)	\$ 71,427	x				(\$557,664)	(\$628,499)	\$ 70,835	x	
	Mandatory Fringe Benefits			(\$223,078)	(\$251,651)	\$ 28,573	x				(\$229,603)	(\$258,768)	\$ 29,165	x	
		<i>Total Savings \$100,000</i>							<i>Total Savings \$100,000</i>						
		Increase Attrition Savings by \$100,000 to reflect anticipated expenditures on salaries and mandatory fringe benefits in FY 2025-26.							Ongoing savings.						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$100,000	\$100,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$100,000	\$100,000

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$100,000	\$100,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$100,000	\$100,000

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

AAM - Asian Art Museum

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

Policy Recommendations

		AAM Asian Art Museum													
AAM-2	0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760	x		1.00	0.00	\$180,342	\$0	\$180,342	x	
	Mandatory Fringe Benefits			\$67,107	\$0	\$67,107	x				\$70,571	\$0	\$70,571	x	
		<i>Total Savings \$240,867</i>							<i>Total Savings \$250,913</i>						
		<p>The Board of Supervisors could consider deleting one vacant 1.0 FTE 0922 Manager I (Head of Production and Preparation). The position has been vacant since November 2023. According to the Department, this position is responsible for constructing and building out special exhibitions, special programs, and events, and managing the movement of art. It supervises the 3525 Chief Preparator (currently frozen and vacant) and the 3524 Principal Museum Preparator, and oversees tasks requiring expertise in building codes, OSHA standards, art handling practices, and cross-departmental coordination. Those duties are now absorbed by the Chief Curatorial Director (0933 Manager V). However, according to AAM staff, safety concerns have already emerged regarding training and compliance with fire safety and equipment operation. The Department has operated with only one filled 0922 Manager I position since November 2023, the Director of Security, who supervises the security team. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front-line workers and generally do not provide direct services.</p>							Ongoing savings.						

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$240,867	\$240,867
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$240,867	\$240,867

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$250,913	\$250,913
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$250,913	\$250,913

YEAR ONE: FY 2025-26

Budget Changes

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

YEAR TWO: FY 2026-27

Budget Changes

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

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

DEPARTMENT: CRT – SUPERIOR COURT

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

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

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

FY 2025-26

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

FY 2026-27

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

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

DEPARTMENT: CRT – SUPERIOR COURT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

CRT - Superior Court

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

Fiscal Recommendations

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

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$5,000	\$5,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$5,000	\$5,000

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$5,000	\$5,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$5,000	\$5,000

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: LIB – PUBLIC LIBRARY

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

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

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

DEPARTMENT: LIB – PUBLIC LIBRARY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

LIB - Public Library

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

Fiscal Recommendations

		LIB Public Library													
LIB-1	Equipment Purchase-Budget			\$110,000	\$0	\$110,000		X							
		Defer purchase of box truck. The Department indicated that it could defer purchase of this vehicle for one year with minimal operational impact.							One-time savings						
LIB-2	Dp-Wp Equipment Maint			\$629,264	\$529,264	\$100,000					\$629,264	\$529,264	\$100,000		
		Reduce Dp-Wp Equipment Maint to address underspending in Non-Personnel Services across the Department. In FY 2023-24, the Department carried forward \$619,611 in its Non-Personnel budget in fund 13140. In the FY 2025-26 proposed budget, the Non-Personnel Services budget in fund 13140 was reduced by \$1.7 million. However, based on underspending in the current and prior year, we still expect underspending in the budget year.							Ongoing savings						
LIB-3	Advertising			\$300,000	\$200,000	\$100,000		X							
		Reduce Advertising to address underspending in Non-Personnel Services across the Department. In FY 2023-24, the Department carried forward \$619,611 in its Non-Personnel budget in fund 13140. In the FY 2025-26 proposed budget, the Non-Personnel Services budget in fund 13140 was reduced by \$1.7 million. However, based on underspending in the current and prior year, we still expect underspending in the budget year. According to the Department, the advertising contract was just finalized and allows for one-time savings in FY 2025-26.							One-time savings						
LIB-4	Attrition Savings			(\$694,884)	(\$844,614)	\$149,730					(\$694,884)	(\$845,923)	\$151,039		
	Mandatory Fringe Benefits			(\$278,105)	(\$333,209)	\$55,104					(\$286,246)	(\$348,464)	\$62,218		
		<i>Total Savings</i> \$204,834							<i>Total Savings</i> \$213,257						
		Increase attrition savings to address underspending in labor. The Department had year-end salary savings of \$588,235 in fund 13140 in the prior year and is on track to realize significant salary savings in the current year.							Ongoing savings						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$210,000	\$304,834	\$514,834
Total	\$210,000	\$304,834	\$514,834

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$313,257	\$313,257
Total	\$0	\$313,257	\$313,257

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

LIB - Public Library

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

Policy Recommendations

LIB-5		LIB Public Library													
	0923 Manager II	1.00	0.00	\$186,552	\$0	\$186,552			1.00	0.00	\$193,618	\$0	\$193,618		
	Mandatory Fringe Benefits			\$69,602	\$0	\$69,602					\$73,267	\$0	\$73,267		
		Total Savings \$256,154							Total Savings \$266,885						
		Consider the elimination 1.00 FTE vacant 0923 Manager II, which has been vacant since November 2024. According to the Department, this position is the Chief of Main and manages the Main Library.							Ongoing savings						
	Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.														
	The Budget and Legislative Analyst considers elimination of this position to be a policy decision for the Board of Supervisors. Elimination of this position would not result in General Fund savings.														
LIB-6	0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760			1.00	0.00	\$180,342	\$0	\$180,342		
	Mandatory Fringe Benefits			\$67,107	\$0	\$67,107					\$70,571	\$0	\$70,571		
		Total Savings \$240,867							Total Savings \$250,913						
		Consider the elimination of 1.00 FTE vacant 0922 Manager I, which has been vacant since October 2023. According to the Department, this position oversees logistics, delivery, and fleet, which includes positions from multiple bargaining units.							Ongoing savings						
	Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.														
	The Budget and Legislative Analyst considers elimination of this position to be a policy decision for the Board of Supervisors. Elimination of this position would not result in General Fund savings.														

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

LIB - Public Library

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

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$497,021	\$497,021
Total	\$0	\$497,021	\$497,021

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$517,798	\$517,798
Total	\$0	\$517,798	\$517,798

LIB - Public Library

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

LIB - Public Library

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: HRC – HUMAN RIGHTS COMMISSION

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

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

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

FY 2025-26

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

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

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

FY 2026-27

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

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

DEPARTMENT: HRC – HUMAN RIGHTS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

HRC-Human Rights Commission

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

Fiscal Recommendations

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

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

HRC-Human Rights Commission

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
HRC-3	9993 Attrition			(\$314,678)	(\$368,678)	\$54,000	x	x					\$0	x	
	Mandatory Fringe Benefits			(\$129,505)	(\$151,729)	\$22,224	x	x					\$0	x	
		Total Savings \$76,224							Total Savings \$0						
		Increase attrition savings to account for the realistic hiring timeline for a vacant 0961 Department Head I. This position was retained by the Department in the merger of HRC and the Department on the Status of Women and, once filled, will assume the role as the Executive Director for the Status of Women.							One-time savings.						
HRC-4	Programmatic Projects-Budget			\$17,921,057	\$17,603,690	\$317,367	x				\$17,921,057	\$17,584,698	\$336,359	x	
		Reduce proposed budgeted amount for programmatic projects from \$17,921,057 to \$17,603,690 to account for downward substitutions and deletions of positions funded through this account, as detailed in HRC-5, HRC-6 and HRC-7, as well as historic underspending in this account. The expenditure authority is underspent in the current year by \$26.6 million as of June 2025 and will automatically carryforward remaining surplus. This reduction will still allow for sufficient funding and will have no impact to programmatic functions.							Ongoing savings.						
HRC-5	0923 Manager II	1.00	0.00	\$0	\$0	\$0	x		1.00	0.00	\$0	\$0	\$0	x	
	1824 Principal Administrative Analyst	0.00	0.00	\$0	\$0	\$0	x		0.00	0.00	\$0	\$0	\$0	x	
		Total Savings \$0							Total Savings \$0						
		Deny the proposed upward substitution of 1.00 FTE 1824 Principal Administrative Analyst to 1.00 FTE 0923 Manager II and delete the vacant position. According to a position justification memo provided by the Department, Controller best practices recommend that administrative analyst positions oversee portfolios of 15-20 grants and/or contracts. The Department is proposing 8 administrative analysts and one manager position to oversee a combined portfolio of 65 grants and contracts. The Department can administer their portfolio with existing 8.00 FTE staff and use their existing filled PCS 1.00 FTE 1824 Principal Administrative Analyst as lead. Salary savings of \$256,157 for FY 2025-26 are accounted for in HRC-4 and increase to \$266,887 in FY 2026-27.							Ongoing savings.						
HRC-6	9970 Community Development	0.00	0.00			\$0	x				\$0	\$0	\$0		
	1822 Administrative Analyst	1.00	0.00			\$0	x				\$0	\$0	\$0		
	1820 Junior Administrative Analyst	0.00	1.00			\$0	x				\$0	\$0	\$0		
		Total Savings \$0							Total Savings \$0						
		Deny the proposed upward substitution of 1.00 FTE 9770 Community Development Assistant to 1.00 FTE 1822 Administrative Analyst and instead substitute the position for 1.00 FTE 1820 Junior Administrative Analyst. Salary savings of \$38,049 are accounted for in HRC-4, and increase to \$39,452 in FY 2026-27.							Ongoing savings.						

GF = General Fund
1T = One Time

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

HRC-Human Rights Commission

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
HRC-7	1657 Accountant IV	0.80	0.00	\$0	\$0	\$0	x		1.00	0.00	\$0	\$0	\$0	x	
	1654 Accountant III	0.00	0.80	\$0	\$0	\$0	x		0.00	1.00	\$0	\$0	\$0	x	
		<i>Total Savings \$0</i>							<i>Total Savings \$0</i>						
		Downward substitute proposed new 0.8 FTE 1657 Accountant IV to 0.8 FTE 1654 Accountant III. The Department intends to onboard this off-budget position under the continuing fund for reinvestment initiatives by November 2025. The Department will be required to adhere to improved accounting standards for their grant programming, justifying the addition of a new FTE in the accounting classification. However, the proposed workload and complexity for this position is more appropriately aligned with the duties described by the Citywide job description for 1654 Accountant III. BY1 savings of \$23,161 and BY2 savings of \$30,020 are accounted for in HRC-4.							Ongoing savings.						
HRC-8	Attrition Savings	(1.04)	0.00	(\$141,571)	\$0	(\$141,571)	x		(1.04)	0.00	(\$141,571)	\$0	(\$141,571)	x	
	Mandatory Fringe Benefits			(\$56,726)	\$0	(\$56,726)	x				(\$58,390)	\$0.00	(\$58,390)	x	
	Attrition Savings	(8.84)	(9.84)	(\$1,202,055)	(\$1,343,626)	\$141,571	x		(8.84)	(9.84)	(\$1,202,055)	(\$1,343,626)	\$141,571	x	
	Mandatory Fringe Benefits			(\$480,972)	(\$537,698)	\$56,726	x				(\$495,045)	(\$553,435.00)	\$58,390	x	
		<i>Total Savings \$0</i>							<i>Total Savings \$0</i>						
		Transfer attrition savings from the Office of Trans Initiatives to HRC Operations to align budget accounts with organizational restructuring. This recommended technical adjustment is at the request of the Department's budget team.							Ongoing savings.						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$76,224	\$384,729	\$460,953
Non-General Fund	\$0	\$0	\$0
Total	\$76,224	\$384,729	\$460,953

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$406,501	\$406,501
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$406,501	\$406,501

HRC - Human Rights Commission

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: CHF – CHILDREN, YOUTH AND THEIR FAMILIES

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

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

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

FY 2025-26

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

FY 2026-27

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

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

DEPARTMENT: CHF – CHILDREN, YOUTH AND THEIR FAMILIES

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

CHF - Children, Youth and Their Families

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

Fiscal Recommendations

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

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$613,551	\$0	\$613,551
Non-General Fund	\$0	\$0	\$0
Total	\$613,551	\$0	\$613,551

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$500,000	\$0	\$500,000
Non-General Fund	\$0	\$0	\$0
Total	\$500,000	\$0	\$500,000

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

CHF - Children, Youth and Their Families

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

Policy Recommendations

CHF-4		Children, Youth & Their Families													
	0931 Manager III	1.00	0.00	\$201,169	\$0	\$201,169	x		1.00	0.00	\$208,789	\$0	\$208,789	x	
	Mandatory Fringe Benefits			\$72,031	\$0	\$72,031	x				\$75,767	\$0	\$75,767	x	
	0931 Manager III	0.00	0.00	\$0	\$0	\$0	x		0.00	0.00	\$0	\$0	\$0	x	
	<i>Total Savings</i> \$273,200							<i>Total Savings</i> \$284,556							
	<p>Budget to On-Budget and delete the position. The position is meant to be the Director for the Our Children, Our Family program within the Department but has been off-budget and vacant since 2020. The program is currently staffed by 3.00 on-budget FTEs: 1.00 FTE 1824 Principal Administrative Analyst, 1.00 FTE 9774 Senior Community Development Specialist, and 1.00 FTE 1822 Junior Administrative Analyst position. A staff of this size, and a singular subdivision of this workload and complexity does not warrant the installation of a 0931 Manager III.</p> <p>The Department maintains that the increase in administrative obligations in FY 2025-26 onwards necessitates the proposed on-budget Manager III. In order to retain the 1.00 FTE 0931 Manager III position, the Department has proposed to instead eliminate a vacant 1825 Principal Administrative Analyst II position that would result in proportional General Fund salary savings. This recommendation is a policy matter for the Board of Supervisors.</p>							Ongoing savings.							

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$273,200	\$273,200
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$273,200	\$273,200

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$284,556	\$284,556
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$284,556	\$284,556

CHF - Children, Youth and Their Families

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: DEC – EARLY CHILDHOOD

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: DEC – EARLY CHILDHOOD

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

DEC - Early Childhood

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

Fiscal Recommendations

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

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

DEC - Early Childhood

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DEC-2	1822 Administrative Analyst	1.00	0.00	\$128,490	\$0	\$128,490			1.00	0.00	\$133,357	\$0	\$133,357		
	Mandatory Fringe Benefits			\$49,933	\$0	\$49,933			1.00	0.00	\$52,462	\$0	\$52,462		
		Total Savings \$178,423							Total Savings \$185,819						
		Delete 1.00 1822 Administrative Analyst from the Early Care & Education division of the Department. This position has been vacant since the Department was established in FY 2022-23 and is funded through Commercial Rent tax revenue.							Ongoing savings.						
DEC-3	1246 Principal Human Resource Analyst	1.00	0.00	\$187,464	\$0	\$187,464			1.00	0.00	\$194,565	\$0	\$194,565		
	Mandatory Fringe Benefits			\$62,356	\$0	\$62,356			1.00	0.00	\$65,416	\$0	\$65,416		
		Total Savings \$249,820							Total Savings \$259,981						
		Delete 1.00 1246 Principal Human Resource Analyst from the Early Care & Education division of the Department. This position has been vacant since the Department was established in FY 2022-23 and is funded through Commercial Rent tax revenue.							Ongoing savings.						
DEC-4	9775 Senior Community Development Specialist II	1.00	0.00	\$167,136	\$0	\$167,136			1.00	0.00	\$173,466	\$0	\$173,466		
	Mandatory Fringe Benefits			\$58,225	\$0	\$58,225			1.00	0.00	\$61,038	\$0	\$61,038		
		Total Savings \$225,361							Total Savings \$234,504						
		Delete 1.00 9775 Senior Community Development Specialist II from the Early Care & Education division of the Department. This position has been vacant since the Department was established in FY 2022-23. The position is funded through Proposition 10 funds.							Ongoing savings.						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$476,046	\$476,046
Non-General Fund	\$0	\$177,558	\$177,558
Total	\$0	\$653,604	\$653,604

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$562,076	\$562,076
Non-General Fund	\$0	\$118,228	\$118,228
Total	\$0	\$680,304	\$680,304

DEC - Early Childhood

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: DBI – BUILDING INSPECTION

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

DBI – BUILDING INSPECTION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

DBI - Building Inspection

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

Fiscal Recommendations

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

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$27,366	\$90,000	\$117,366
Total	\$27,366	\$90,000	\$117,366

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$90,000	\$90,000
Total	\$0	\$90,000	\$90,000

DBI- Building Inspection

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: REC – RECREATION & PARK COMMISSION

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: REC – RECREATION & PARK COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

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

YEAR TWO: FY 2026-27

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

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

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

REC - Recreation & Park Commission

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

Fiscal Recommendations

REC-1		REC Admin Services													
	Materials & Supplies-Budget			\$17,500	\$0	\$17,500	x				\$17,500	\$0	\$17,500	x	
		Reduce Materials & Supplies-Budget to zero on an ongoing basis in this account, as it was unspent in REC Admin General Fund Annual Account in the prior year and will be fully unspent in the current year. In the prior year, we note that a carryforward of \$150,000 was added to this account and also remained fully unspent at year-end. According to the Controller's Office FY 2025-26 and FY 2026-27 Revenue Letter, the Recreation and Parks Baseline maintenance of effort is exceeded by \$2.8 million in the Mayor's proposed FY 2025-26 budget. Therefore, savings accepted by the Board of Supervisors can be reappropriated to other General Fund purposes.	Ongoing savings												
REC-2	Other Current Expenses - Bdgt			\$887,800	\$747,800	\$140,000	x				\$887,800	\$747,800	\$140,000	x	
		Reduce Other Current Expenses - Bdgt of \$887,800, as the Department has experienced significant underspending exceeding \$1 million for REC Admin General Fund Overhead in the prior and current years. Specifically, the Department underspent by \$1,442,631 in the prior year; and in the current year, the Department has an available balance of \$1,337,928 with one month remaining in the fiscal year. While the FY 2025-26 budget shifts \$3,327,041 of non-personnel funding to the General Fund Annual Account, we still expect savings under General Fund Overhead for this account.	Ongoing savings												
REC-3	Scavenger Services			\$3,327,041	\$3,027,041	\$300,000	x	x							
		Reduce Scavenger Services, as the Department has experienced significant underspending exceeding \$1 million in REC Admin across the General Fund for non-personnel services in the prior and current years. Specifically, the Department underspent by about \$1.4 million in the prior year; and in the current year, the Department has an available balance of about \$1 million with one month remaining in the fiscal year. The Department reports an increase in its Recology rate negotiated by the Office of the City Administrator, which is why a one-time reduction is proposed here.	One-time savings												
REC-4		REC Operations													
	Equipment Purchase-Budget			\$64,716	\$0	\$64,716	x	x							
		Delete new SUV. The department currently has a fleet of 22 SUVs, purchased from 2017 through 2025. Five new SUVs were purchased in 2025. The Department has not provided sufficient justification for this new SUV.	One-time savings												

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

REC - Recreation & Park Commission

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

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

REC - Recreation & Park Commission

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
REC-10	3286 Recreation Coordinator	1.00	0.00	\$92,660	\$0	\$92,660			1.00	0.00	\$96,170	\$0	\$96,170		
	Mandatory Fringe Benefits			\$41,484	\$0	\$41,484					\$43,737	\$0	\$43,737		
		Total Savings \$134,144							Total Savings \$139,907						
		Delete vacant 1.00 FTE 3286 Recreation Coordinator that has been vacant since February 2023--well over the Department's average time to hire of four to nine months. Excluding the total of 4.93 FTE Recreation Coordinators that we propose deleting due to long-term vacancy, the Department would still retain 63.55 FTE in this classification.							Ongoing savings						
REC-11	3286 Recreation Coordinator	1.00	0.00	\$92,660	\$0	\$92,660			1.00	0.00	\$96,170	\$0	\$96,170		
	Mandatory Fringe Benefits			\$41,484	\$0	\$41,484					\$43,737	\$0	\$43,737		
		Total Savings \$134,144							Total Savings \$139,907						
		Delete vacant 1.00 FTE 3286 Recreation Coordinator that has been vacant since February 2023--well over the Department's average time to hire of four to nine months. Excluding the total of 4.93 FTE Recreation Coordinators that we propose deleting due to long-term vacancy, the Department would still retain 63.55 FTE in this classification.							Ongoing savings						
REC-12	3286 Recreation Coordinator	1.00	0.00	\$92,660	\$0	\$92,660			1.00	0.00	\$96,170	\$0	\$96,170		
	Mandatory Fringe Benefits			\$41,484	\$0	\$41,484					\$43,737	\$0	\$43,737		
		Total Savings \$134,144							Total Savings \$139,907						
		Delete vacant 1.0 FTE 3286 Recreation Coordinator that has been vacant since February 2023--well over the Department's average time to hire of four to nine months. Excluding the total of 4.93 FTE Recreation Coordinators that we propose deleting due to long-term vacancy, the Department would still retain 63.55 FTE in this classification.							Ongoing savings						
REC-13	2708 Custodian	1.00	0.00	\$83,004	\$0	\$83,004	x		1.00	0.00	\$86,148	\$0	\$86,148	x	
	Mandatory Fringe Benefits			\$39,207	\$0	\$39,207	x				\$41,385	\$0	\$41,385	x	
		Total Savings \$122,211							Total Savings \$127,533						
		Delete vacant 1.0 FTE 2708 Custodian that has been vacant since September 2024. The Department currently has 208 vacancies, and would still retain 92.00 FTE in this classification. According to the Controller's Office FY 2025-26 and FY 2026-27 Revenue Letter, the Recreation and Parks Baseline maintenance of effort is exceeded by \$2.8 million in the Mayor's proposed FY 2025-26 budget. Therefore, savings accepted by the Board of Supervisors can be reappropriated to other General Fund purposes.							Ongoing savings						

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

REC - Recreation & Park Commission

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

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$500,385	\$665,838	\$1,166,223
Non-General Fund	\$0	\$775,192	\$775,192
Total	\$500,385	\$1,441,030	\$1,941,415

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$825,412	\$825,412
Non-General Fund	\$0	\$671,056	\$671,056
Total	\$0	\$1,496,468	\$1,496,468

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

REC - Recreation & Park Commission

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

Policy Recommendations

REC-17		REC Operations													
	0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760	x		1.00	0.00	\$180,342		\$180,342	x	
	Mandatory Fringe Benefits			\$67,107	\$0	\$67,107	x				\$70,571		\$70,571	x	
	3417 Gardener	0.00	1.00	\$0	\$97,058	(\$97,058)	x		0.00	1.00	\$0	\$100,734	(\$100,734)	x	
	Mandatory Fringe Benefits			\$0	\$42,688	(\$42,688)	x				\$0	\$44,990	(\$44,990)	x	
		<i>Total Savings \$101,121</i>							<i>Total Savings \$105,189</i>						
REC-18		<p>The Department proposes an upward substitution from a vacant 1.0 FTE 3417 Gardener to a 1.0 FTE 0922 Manager I. According to the Department, the position will ensure effective management of Treasure Island Park and open spaces when the Department assumes management responsibilities in FY 2026-27, and is funded by a work order. Given that this change does not take place until FY 2026-27, we find that the Board of Supervisors may defer this request for consideration in FY 2025-26 for FY 2026-27. We note, too, that the Department would have 24.00 FTE Manager I positions in the absence of this upward substitution and would retain the ability to reassign an existing Manager I to manage work related to Treasure Island. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Board of Supervisors could deny this upward substitution, realizing General Fund savings of \$101,121.</p>							Ongoing savings						
	0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760			1.00	0.00	\$180,342	\$0	\$180,342		
	Mandatory Fringe Benefits			\$67,107	\$0	\$67,107					\$70,571	\$0	\$70,571		
	3436 Arborist Technician Supervisor I	0.00	1.00	\$0	\$134,577	(\$134,577)			0.00	1.00	\$0	\$139,675	(\$139,675)		
	Mandatory Fringe Benefits			\$0	\$51,535	(\$51,535)					\$0	\$54,124	(\$54,124)		
		<i>Total Savings \$54,755</i>							<i>Total Savings \$57,114</i>						
REC-18		<p>The Department proposes an upward substitution from a vacant 1.0 FTE Arborist Technician to a 1.0 FTE 0922 Manager I. According to the Department, the position will prepare for the Department's assumption of maintenance for Sunset Boulevard (approximately 40 acres) from the Department of Public Works. The Department would have 24.00 FTE Manager I positions in the absence of this upward substitution and would retain the ability to reassign an existing Manager I to this job function. The Board of Supervisors could deny this upward substitution, realizing special fund savings of \$54,755.</p>							Ongoing savings						

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

REC - Recreation & Park Commission

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

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

REC - Recreation & Park Commission

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

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$179,396	\$269,671	\$449,067
Non-General Fund	\$0	\$54,755	\$54,755
Total	\$179,396	\$324,426	\$503,822

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$281,030	\$281,030
Non-General Fund	\$0	\$57,114	\$57,114
Total	\$0	\$338,144	\$338,144

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

REC - Recreation & Park Commission

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

Reserve Recommendations

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

FY 2025-26			
Total Reserve Recommendations			
	One-Time	Ongoing	Total
General Fund	\$3,000,000	\$0	\$3,000,000
Non-General Fund	\$0	\$0	\$0
Total	\$3,000,000	\$0	\$3,000,000

FY 2026-27			
Total Reserve Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

REC - Recreation and Parks

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

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

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

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

FY 2025-26

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

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

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

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

FY 2026-27

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

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

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

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

YEAR TWO: FY 2026-27

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

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

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

DEM - Emergency Management

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

Fiscal Recommendations

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

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

DEM - Emergency Management

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DEM-6		DEM Emergency Services													
	Attrition Savings			(\$74,845)	(\$85,766)	\$10,921	X	X					\$0		
	Mandatory Fringe Benefits			(\$29,994)	(\$33,812)	\$3,818	X	X					\$0		
		Total Savings \$14,739							Total Savings \$0						
		Increase Attrition Savings in Emergency Services due to anticipated hiring timeline for a vacant position.							One-time savings.						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$217,516	\$0	\$217,516
Non-General Fund	\$0	\$0	\$0
Total	\$217,516	\$0	\$217,516

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

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

DEM - Emergency Management

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

Policy Recommendations

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

GF = General Fund

1T = One Time

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

DEM - Emergency Management

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

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

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

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

DEM - Emergency Management

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

Reserve Recommendations

DEM-8		DEM Administration													
	GF-Social Services			\$20,700,000	\$10,800,000	\$9,900,000	X	X					\$0		
		<p>Place \$9,900,000 in work order funds from DEM to HSA for street ambassadors on reserve. In FY 2025-26, the Mayor's Proposed Budget moves the City's Street Ambassador programs from OEWD to DEM with the goal of consolidating all street ambassador programs under DEM's management. However, according to DEM staff, DEM does not have the administrative capacity to manage the ambassador contracts and associated invoicing internally. Therefore, DEM is proposing to have HSA hold and execute the ambassador contracts via work order. The total amount of the work order in FY 2025-26 is \$20,700,000.</p> <p>There are three OEWD contracts for ambassador services that expire at the end of FY 2024-25, and DEM is negotiating six-month agreements with the three organizations to begin July 1, 2025 under Chapter 21B of the City's Administrative Code. Those three organizations are the North of Market/Tenderloin Community Benefit Corporation, Ahsing Solutions, and Urban Alchemy. According to DEM staff, these six-month agreements are to avoid a break in service of existing community ambassador programs. As of June 17, 2025, the agreements are still being negotiated, but DEM staff report that the total amount of the three agreements is \$10,800,000.</p> <p>In FY 2025-26, DEM intends to initiate a competitive procurement process for longer term community ambassador contracts by issuing a Request for Proposals. We recommend placing the remaining \$9,900,000 work order on Budget and Finance Committee reserve until DEM has completed a significant portion of the competitive procurement process and can report to the Budget and Finance Committee on the Department's longer-term plans for the ambassador contracts. This recommendation aligns with a corresponding reserve recommendation in HSA.</p>													

One-time savings.

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

DEM - Emergency Management

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

FY 2025-26			
Total Reserve Recommendations			
	One-Time	Ongoing	Total
General Fund	\$9,900,000	\$0	\$9,900,000
Non-General Fund	\$0	\$0	\$0
Total	\$9,900,000	\$0	\$9,900,000

FY 2026-27			
Total Reserve Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

DEM - Emergency Management

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

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

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

HSH - Homelessness and Supportive Housing

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

Fiscal Recommendations

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

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

HSH - Homelessness and Supportive Housing

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
HOM-6	7334 Stationary Engineer	0.80	0.00	\$103,164	\$0	\$103,164			1.00	1.00	\$137,748	\$137,748	\$0		
	Mandatory Fringe Benefits			\$42,133	\$0	\$42,133					\$56,305	\$56,305	\$0		
	7334 Stationary Engineer	0.08	0.00	\$103,164	\$0	\$103,164			1.00	1.00	\$137,748	\$137,748	\$0		
	Mandatory Fringe Benefits			\$42,133	\$0	\$42,133					\$56,305	\$56,305	\$0		
				Total Savings	\$290,594						Total Savings	\$0			
		Deny two proposed new 0.8 FTE 7334 Stationary Engineers in FY 2025-26, and approve two new proposed 1.00 FTE 7334 Stationary Engineers in FY 2026-27. The Department is requesting these positions to support the Mayor's proposed Interim Housing Expansion. These positions would provide facilities support for new shelter sites that have not yet been identified. In addition, the Department currently has a vacancy in this job class.							One-time savings. Approve 2.00 FTE new proposed 7334 Stationary Engineers in FY 2026-27 to support the new shelter sites as part of the Mayor's proposed Interim Housing Expansion.						
HOM-7	7524 Institution Utility Worker	0.80	0.00	\$62,994	\$0	\$62,994			1.00	1.00	\$82,280	\$82,280	\$0		
	Mandatory Fringe Benefits			\$31,402	\$0	\$31,402					\$42,250	\$42,250	\$0		
	7524 Institution Utility Worker	0.80	0.00	\$62,994	\$0	\$62,994			1.00	1.00	\$82,280	\$82,280	\$0		
	Mandatory Fringe Benefits			\$31,402	\$0	\$31,402					\$42,250	\$42,250	\$0		
				Total Savings	\$188,792						Total Savings	\$0			
		Deny two proposed new 0.8 FTE 7524 Institution Utility Workers in FY 2025-26, and approve two new 1.00 FTE 7524 Institution Utility Workers in FY 2026-27. The Department is requesting these positions to support the Mayor's proposed Interim Housing Expansion. These positions would provide facilities support for new shelter sites that have not yet been identified.							One-time savings. Approve 2.00 FTE new proposed 7524 Institution Utility Workers in FY 2026-27 to support the new shelter sites as part of the Mayor's proposed Interim Housing Expansion.						
HOM-8	1823 Senior Administrative Analyst	0.80	0.00	\$118,976	\$0	\$118,976			1.00	0.00	\$155,402	\$0	\$155,402		
	Mandatory Fringe Benefits			\$43,441	\$0	\$43,441					\$57,855	\$0.00	\$57,855		
				Total Savings	\$162,417						Total Savings	\$213,257			
		Deny proposed new 0.8 FTE 1823 Senior Administrative Analyst. The Department is requesting this position to support additional procurement and contract management work related to new funding in the proposed FY 2025-26 Budget. Of the Department's 18 vacant positions, 5 are in this job classification, including in the Contracts Division.							Ongoing savings						
HOM-9	1634 Principal Account Clerk	0.80	0.00	\$88,587	\$0	\$88,587			1.00	0.00	\$115,709	\$0	\$115,709		
	Mandatory Fringe Benefits			\$36,160	\$0	\$36,160					\$48,321	\$0	\$48,321		
				Total Savings	\$124,747						Total Savings	\$164,030			
		Deny proposed new 0.8 FTE 1634 Principal Account Clerk. This position is being proposed to support the Mayor's proposed shelter expansion. The sites and plans for this have yet to be defined. There is not sufficient justification for this position.							Ongoing savings						

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

HSH - Homelessness and Supportive Housing

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

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$679,645	\$1,500,000	\$2,179,645
Non-General Fund	\$0	\$1,323,381	\$1,323,381
Total	\$679,645	\$2,823,381	\$3,503,026

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$1,500,000	\$1,500,000
Non-General Fund	\$0	\$1,106,123	\$1,106,123
Total	\$0	\$2,606,123	\$2,606,123

Reserve Recommendations

HOM-10		HOM Programs													
	Programmatic Projects			\$6,861,866	\$0	\$6,861,866	X	X					\$0		
				Total Savings	\$6,861,866						Total Savings	\$0			
		Place \$6.86M in Programmatic Projects budget on reserve. These funds are being requested to support the Mayor's proposed Interim Housing Expansion. As of June 12, the plans for these funds are "TBD". Given the challenges the City will face in identifying locations for these additional beds, the Board could consider placing half of the proposed budget on Reserve to ensure adequate oversight of project execution.							One-time savings.						

FY 2025-26			
Total Reserve Recommendations			
	One-Time	Ongoing	Total
General Fund	\$6,861,866	\$0	\$6,861,866
Non-General Fund	\$0	\$0	\$0
Total	\$6,861,866	\$0	\$6,861,866

FY 2026-27			
Total Reserve Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

HSB - Homelessness and Supportive Services

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

HSH - Homelessness and Supportive Services

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT

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

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

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

FY 2025-26

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

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

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

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

DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT

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

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

FY 2026-27

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

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

DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

ECN - Economic & Workforce Development

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

Fiscal Recommendations

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

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$5,325,038	\$337,000	\$5,662,038
Non-General Fund	\$0	\$0	\$0
Total	\$5,325,038	\$337,000	\$5,662,038

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$368,843	\$368,843
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$368,843	\$368,843

ECN- Economic & Workforce Development

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

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

YEAR TWO: FY 2026-27

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

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

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

HSA - Human Services Agency

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

Fiscal Recommendations

HSA-1		Admin Support Division													
	Debt Service-Budget			\$1,592,842	\$0	\$1,592,842	x				\$6,033,525	\$0	\$6,033,525	x	
		Eliminate budgeted debt service financing. The Department is seeking to eventually purchase a building in the Bayview to relocate select public-facing staff from their 170 Otis location. The proposed FY 2025-26 budget assumes debt for this purchase will be issued in December 2025, but the site remains under discussion with current owners and the Department is still preparing materials to submit to the Office of Public Finance to issue Certificates of Participation, which must still be heard and approved by the Board of Supervisors. As such, there is no enforceable obligation that would require a payment within the next fiscal year and it is unlikely that debt service expenditures will be incurred or payable within the next 12 months.							Ongoing savings until a new purchasing agreement is made.						
HSA-2	Software Licensing Fees			\$60,000	\$0	\$60,000	x	x						x	
		Eliminate the budgeted amount for Software Licensing Fees in the amount of \$60,000 as a one-time reduction. Based on actual spending, the Department does not need this allocation with the projected carryforward funds.							One-time savings.						
HSA-3	Fees, Licenses, Permits			\$150,000	\$0	\$150,000	x	x			\$0	\$0	\$0		
		Reduce the budgeted line item for Fees, Licenses, and Permits from \$150,000 to \$0 as one-time savings. This account was created to separately track expenditures related to SFMTA parking permits for HSA social workers and protective services staff conducting client-based travel. However, this expense falls within the broader spending authority for Non-Personnel Services (NPS), and in a constrained budget year, it is reasonable to expect the Department to reprioritize within its existing allocations. Given the presence of multiple accounts related to staff transportation, including some that are increasing, the Department could absorb this one-time reduction and prioritize use of Non-Personnel Services funds accordingly.							One-time savings.						

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

HSA - Human Services Agency

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

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

HSA - Human Services Agency

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
HSA-7	1823 Senior Administrative Analyst	1.00	0.00	\$149,730	\$0	\$149,730	x		1.00	0.00	\$155,402	\$0	\$155,402	x	
	Mandatory Fringe Benefits			\$55,104	\$0	\$55,104	x				\$57,855	\$0	\$57,855	x	
		<i>Total Savings \$204,834</i>							<i>Total Savings \$213,257</i>						
		Delete 1.00 FTE 1823 Senior Administrative Analyst position. The position has been vacant since July 1, 2023 but the Department notes is currently filled using an unbudgeted temporary employee. The Department wishes to eventually transition this position into a 9252 Communications Specialist, at which point they should proceed with requesting a new position in the appropriate classification. This position which is no longer needed in its existing state should be eliminated.							Ongoing savings.						
HSA-8	0933 Manager V	1.00	0.00	\$232,869	\$0	\$232,869	x		1.00	0.00	\$241,690	\$0	\$241,690	x	
	Mandatory Fringe Benefits			\$77,237	\$0	\$77,237	x				\$81,136	\$0	\$81,136	x	
		<i>Total Savings \$310,106</i>							<i>Total Savings \$322,826</i>						
		Consider deleting the 1.00 FTE 0933 Manager V position. The position has been vacant since July 1, 2023 and the Department notes that this role will lead the information security team of 3.00 FTEs and be responsible for proactively identifying and addressing vulnerabilities to the Department's security infrastructure. The position is within the Information Technology Division that has a count of 6.00 09xx manager FTEs for its staff of analysts. Though the function of preserving client data is of critical importance to the Department, the Board could consider consolidating the function of the information security vertical within existing IT teams or substituting the position down to a lower managerial classification.							Ongoing savings.						
HSA-9	0923 Manager II	1.00	0.00	\$186,552	\$0	\$186,552	x		1.00	0.00	\$193,618	\$0	\$193,618	x	
	Mandatory Fringe Benefits			\$68,988	\$0	\$68,988	x				\$72,316	\$0	\$72,316	x	
	1657 Accountant IV	0.00	1.00	\$0	\$173,250	(\$173,250)	x		0.00	1.00	\$0	\$179,813	(\$179,813)	x	
	Mandatory Fringe Benefits			\$0	\$60,535	(\$60,535)	x				\$0	\$63,464	(\$63,464)	x	
		<i>Total Savings \$21,755</i>							<i>Total Savings \$22,657</i>						
		Deny proposed upward substitution for 1.00 FTE 0923 Manager II from 1.00 FTE 1657 Accountant IV due to poor justification from the Department. The position is currently filled and the reasons provided for substitution cite job responsibilities that fall under the those of an Accountant IV, according to the respective Citywide job classification description.							Ongoing savings.						

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

HSA - Human Services Agency

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

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

HSA - Human Services Agency

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

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

HSA - Human Services Agency

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
HSA-14	0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893	x		1.00	0.00	\$224,071	\$0	\$224,071	x	
	Mandatory Fringe Benefits			\$74,437	\$0	\$74,437	x				\$78,251	\$0	\$78,251	x	
	0931 Manager III	0.00	1.00	\$0	\$201,169	(\$201,169)	x		0.00	1.00	\$0	\$208,789	(\$208,789)	x	
	Mandatory Fringe Benefits			\$0	\$72,031	(\$72,031)	x				\$0	\$75,767	(\$75,767)	x	
		Total Savings \$17,130							Total Savings \$17,766						
		Deny proposed upward substitution of 1.00 FTE 0931 Manager III to 1.00 FTE 0932 Manager IV. This position is intended to assume the role of the FCS Ombudsperson, the responsibilities of which are contracted through FY 2025-26. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.							Ongoing savings.						
HSA-15	1822 Administrative Analyst	1.00	0.00	\$128,490	\$0	\$128,490	x		1.00	0.00	\$133,357	\$0	\$133,357	x	
	Mandatory Fringe Benefits			\$49,933	\$0	\$49,933	x				\$52,462	\$0	\$52,462	x	
		Total Savings \$178,423							Total Savings \$185,819						
		Delete 1.00 FTE 1822 Administrative Analyst. This position has been vacant since December 2022. The Department notes that this position was substituted from a 9704 and set for hire prior to the Citywide hiring freeze in the current year. This is one of two 1822 Administrative Analyst vacancies within the Workforce Development department, and one of five that exist across HSA.							Ongoing savings.						
HSA-16	2917 Program Support Analyst	1.00	0.00	\$153,941	\$0	\$153,941	x		1.00	0.00	\$159,772	\$0	\$159,772	x	
	Mandatory Fringe Benefits			\$56,326	\$0	\$56,326	x				\$59,129	\$0	\$59,129	x	
		Total Savings \$210,267							Total Savings \$218,901						
		Delete 1.00 FTE 2917 Program Support Analyst. This position, installed under the Alignment & Guidance team to coordinate the Department's new mobile benefits office program, has been vacant since October 2022.							Ongoing savings.						
HSA-17	1822 Administrative Analyst	1.00	0.00	\$128,490	\$0	\$128,490	x		1.00	0.00	\$133,357	\$0	\$133,357	x	
	Mandatory Fringe Benefits			\$49,933	\$0	\$49,933	x				\$52,462	\$0	\$52,462	x	
		Total Savings \$178,423							Total Savings \$185,819						
		Delete 1.00 FTE 1822 Administrative Analyst. This position has been vacant since August 2022. According to the department, this position is responsible for analyzing fiscal policy, overseeing contracts, and managing reimbursement, billing, and purchasing processes to maximize revenue and ensure compliance with federal and state requirements for Foster Care Services.							Ongoing savings.						

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

HSA - Human Services Agency

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
		Disability and Aging Services													
HSA-18	Systems Consulting Services			\$96,000	\$0	\$96,000	x	x					\$0		
		Reduce the proposed budgeted for Systems Consulting Services in the amount of \$96,000 in the Community Living Fund spending authority as a one-time reduction. The Department has 15% of its current year budget in this authority available to spend and carry over as of June 2025.							One-time savings.						
HSA-19	Community Based Org Svcs			\$6,500,377	\$5,700,377	\$800,000	x	x					\$0		
		Reduce the budgeted amount for Community Based Org Services in the Community Living Fund spending authority from \$6,500,377 to the Department's proposed budgeted amount of \$5,238,471. According to the Department, the increase of \$1.2 million during the Mayor's phase will be used to augment the existing contract with the Institute on Aging, which will be heard before the Board of Supervisors as a legislative item on July 9th, 2025 (File 25-0514). The Department is requesting an additional \$1.2 million for unidentified expanded services, but the purchase of services detail within the proposed contract amendment allots the majority of this increase to additional administrative fees. Moreover, this account is within a continuing authority fund with 15% of its current year budget available to spend and carry over as of June 2025. The Department will be able to maintain existing programming without these additional funds until the Board of Supervisors can conduct a more thorough review of expenditures toward this pending agreement.							One-time savings.						
HSA-20	0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760	x		1.00	0.00	\$180,342	\$0	\$180,342	x	
	Mandatory Fringe Benefits			\$67,107	\$0	\$67,107	x				\$70,571	\$0	\$70,571	x	
	4233 Veterans Claims Representative Supervisor	0.00	1.00	\$0	\$140,504	(\$140,504)	x				\$0	\$145,827	(\$145,827)	x	
	Mandatory Fringe Benefits			\$0	\$53,663	(\$53,663)	x				\$0	\$56,356	(\$56,356)	x	
			Total Savings \$46,700							Total Savings \$48,730					
		Downward substitute the proposed 0922 Manager I position to a 4233 Veterans Claims Representative Supervisor, which is currently a 4232 Veterans Claims Representative in FY 2024-25. This position is at the head of the Office of Veteran Claims within DAS and is tasked to oversee the work of 5.00 FTE 4232 Veterans Claims Representatives and 2.00 FTE clerk positions. The position has been vacant since July 2024 and would be more appropriately suited for a 4233 Veterans Claims Representative Supervisor.							Ongoing savings.						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$1,966,732	\$2,818,813	\$4,785,545
Non-General Fund	\$259,284	\$476,767	\$736,051
Total	\$2,226,016	\$3,295,580	\$5,521,596

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$7,310,225	\$7,310,225
Non-General Fund	\$0	\$496,495	\$496,495
Total	\$0	\$7,806,720	\$7,806,720

GF = General Fund
1T = One Time

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

HSA - Human Services Agency

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

Policy Recommendations

		Admin Support Division																
	0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893	x		1.00	0.00	\$224,071	\$0	\$224,071	x				
	Mandatory Fringe Benefits			\$74,437	\$0	\$74,437	x				\$78,251	\$0	\$78,251	x				
	0931 Manager III	0.00	1.00	\$0	\$201,169	(\$201,169)	x		0.00	1.00	\$0	\$208,789	(\$208,789)	x				
	Mandatory Fringe Benefits			\$0	\$72,031	(\$72,031)	x				\$0	\$75,767	(\$75,767)	x				
	0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893	x		1.00	0.00	\$224,071	\$0	\$224,071	x				
	Mandatory Fringe Benefits			\$74,437	\$0	\$74,437	x				\$78,251	\$0	\$78,251	x				
	0931 Manager III	0.00	1.00	\$0	\$201,169	(\$201,169)	x		0.00	1.00	\$0	\$208,789	(\$208,789)	x				
	Mandatory Fringe Benefits			\$0	\$72,031	(\$72,031)	x				\$0	\$75,767	(\$75,767)	x				
	HSA-21		Total Savings \$34,260								Total Savings \$35,532							
		Consider denying the proposed upward substitution of 2.00 FTE 0931 Manager III positions to 2.00 FTE 0932 Manager IV positions in the Admin Support Division. According to the Department, both positions are currently filled as 0932 Manager IV positions. These proposed substitutions would increase the number of higher-level managerial positions in the Department.								Ongoing savings								
	1825 Principal Administrative Analyst II	1.00	0.00	\$189,931	\$0	\$189,931	x		1.00	0.00	\$197,126	\$0	\$197,126	x				
	Mandatory Fringe Benefits			\$63,773	\$0	\$63,773	x				\$66,924	\$0	\$66,924	x				
	1824 Principal Administrative Analyst	0.00	1.00	\$0	\$173,385	(\$173,385)	x		0.00	1.00	\$0	\$179,952	(\$179,952)	x				
	Mandatory Fringe Benefits			\$0	\$60,567	(\$60,567)	x				\$0	\$63,496	(\$63,496)	x				
	1825 Principal Administrative Analyst II	1.00	0.00	\$189,931	\$0	\$189,931	x		1.00	0.00	\$197,126	\$0	\$197,126	x				
	Mandatory Fringe Benefits			\$63,773	\$0	\$63,773	x				\$66,924	\$0	\$66,924	x				
	1824 Principal Administrative Analyst	0.00	1.00	\$0	\$173,385	(\$173,385)	x		0.00	1.00	\$0	\$179,952	(\$179,952)	x				
	Mandatory Fringe Benefits			\$0	\$60,567	(\$60,567)	x				\$0	\$63,496	(\$63,496)	x				
	HSA-22		Total Savings \$39,504								Total Savings \$41,204							
			Consider denying the proposed upward substitution of 2.00 FTE 1824 Principal Administrative Analyst positions to 2.00 FTE 1825 Principal Administrative Analyst II positions in the Contracts department. According to the Department, both positions are currently filled as 1825 Administrative Analyst II positions. These proposed substitutions would increase the number of higher-level analyst positions in the Department.								Ongoing savings							

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

HSA - Human Services Agency

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

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

HSA - Human Services Agency

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

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$1,000,000	\$265,986	\$1,265,986
Non-General Fund	\$0	\$103,439	\$103,439
Total	\$1,000,000	\$369,425	\$1,369,425

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$277,075	\$277,075
Non-General Fund	\$0	\$107,752	\$107,752
Total	\$0	\$384,827	\$384,827

Reserve Recommendations

		Admin Support												
	Other Current Expenses - Bdgt			\$19,300,000	\$9,400,000	\$9,900,000	x	x					\$0	
HSA-26		<p>Place \$9,900,000 in the proposed non-personnel services budget for other current expenses on reserve. The proposed FY 2025-26 budget moves the City's Street Ambassador programs from OEWD to DEM with the goal of consolidating all street ambassador programs under DEM's management. However, according to DEM staff, DEM does not have the administrative capacity to manage the ambassador contracts and associated invoicing internally. Therefore, DEM is proposing to have HSA hold and execute the ambassador contracts via work order. The total amount of the work order is \$20.7 million. Of the \$20.7 million workorder, \$19.3 million is budgeted in HSA's Other Current Expenses account.</p> <p>There are three OEWD contracts for ambassador services that expire at the end of FY 2024-25, and DEM is negotiating six-month agreements with the three organizations to begin July 1, 2025 under Chapter 21B of the City's Administrative Code. Those three organizations are the North of Market/Tenderloin Community Benefit Corporation, Ahsing Solutions, and Urban Alchemy. As of this time, the agreements are still being negotiated.</p> <p>In FY 2025-26, DEM intends to initiate a competitive procurement process for longer term community ambassador contracts by issuing a Request for Proposals. We recommend the Board of Supervisors place \$9.9 million of HSA's \$20.7 million work order expenditure on Budget and Finance Committee Reserve until DEM has finished the competitive procurement process for the longer-term ambassador contracts. This recommendation is in coordination with recommendation DEM-8.</p>						One-time savings.						

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

HSA - Human Services Agency

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

FY 2025-26			
Total Reserve Recommendations			
	One-Time	Ongoing	Total
General Fund	\$9,900,000	\$0	\$9,900,000
Non-General Fund	\$0	\$0	\$0
Total	\$9,900,000	\$0	\$9,900,000

FY 2026-27			
Total Reserve Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

HSA - Human Services Agency

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: JUV – JUVENILE PROBATION

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: JUV – JUVENILE PROBATION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

JUV - Juvenile Probation

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

Fiscal Recommendations

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

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$42,560	\$150,000	\$192,560
Non-General Fund	\$0	\$0	\$0
Total	\$42,560	\$150,000	\$192,560

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$150,000	\$150,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$150,000	\$150,000

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

ADP - Adult Probation Department

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

Fiscal Recommendations

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

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$150,000	\$0	\$150,000
Non-General Fund	\$0	\$0	\$0
Total	\$150,000	\$0	\$150,000

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

Policy Recommendations

ADP-3		ADP Adult Probation													
	0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760	x		1.00	0.00	\$180,342	\$0	\$180,342	x	
	Mandatory Fringe Benefits			\$67,107	\$0	\$67,107	x				\$70,571	\$0	\$70,571	x	
		Total Savings \$240,867							Total Savings \$250,913						
		Delete 1.0 FTE vacant 0922 Manager I position. This position has been vacant since December 2021 and will serve as the 8588 Sworn Division Director. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY24-25 with a net operating surplus of \$1.8 million in salary and benefits savings. The Department had salary surpluses in FY23-24, FY22-23 and FY21-22. The Department has not provided sufficient justification for a need for the position. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.							Ongoing savings.						

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

ADP - Adult Probation Department

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ADP-4	0931 Manager III	0.80	0.00	\$159,849	\$0	\$159,849	x		1.00	0.00	\$208,789	\$0	\$208,789	x	
	Mandatory Fringe Benefits			\$57,797	\$0	\$57,797	x				\$75,749	\$0	\$75,749	x	
		Total Savings \$217,646							Total Savings \$284,538						
		Deny 1.0 FTE new 0931 Manager III. The Department states that there is a need for a new 1.0 FTE 0931 Manager III to oversee reentry programming, including the Mobile Probation Services program. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.							Ongoing savings.						

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$458,513	\$458,513
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$458,513	\$458,513

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$535,451	\$535,451
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$535,451	\$535,451

ADP - Adult Probation

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: FIR – FIRE

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

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

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

FY 2025-26

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

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

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

FY 2026-27

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

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

DEPARTMENT:

FIR – FIRE

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

FIR - Fire

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

Fiscal Recommendations

FIR-1		FIR Operations													
	Attrition Savings - Fire			(\$20,997,245)	(\$21,187,655)	\$190,410	X	X							
	Mandatory Fringe Benefits			(\$6,571,255)	(\$6,630,845)	\$59,590	X	X							
		Total Savings \$250,000							Total Savings \$0						
	Increase Attrition Savings to align with Department hiring plans.							One-time savings.							
FIR-2		FIR Support Services													
	DT Technology Projects			\$360,074	\$260,074	\$100,000	X				\$360,074	\$260,074	\$100,000	X	
		Reduce workorder due to carryforward balances. The Department maintains a workorder with the Department of Technology for direct purchases of technology services and supplies on their behalf. The Budget Analyst is recommending reductions in select workorders in several departments after reviewing expenditure history, balances, General Fund impact, and proposed budget amounts.							Ongoing savings.						
FIR-3		FIR Prevention													
	Attrition Savings - Misc			(\$428,931)	(\$478,931)	\$50,000	X				(\$428,931)	(\$498,931)	\$70,000	X	
	Mandatory Fringe Benefits			(\$171,623)	(\$191,629)	\$20,006	X				(\$176,646)	(\$205,474)	\$28,828	X	
		Total Savings \$70,006							Total Savings \$98,828						
	Increase Attrition Savings to align with Department hiring plans. The Mayor's proposed budget decreases total attrition savings in Fire Prevention across uniform and civilian salaries without justification.							Ongoing savings.							
FIR-4		FIR Administration													
	Attrition Savings - Misc			(\$481,689)	(\$556,689)	\$75,000	X				(\$481,689)	(\$556,689)	\$75,000	X	
	Mandatory Fringe Benefits			(\$192,818)	(\$222,840)	\$30,022	X				(\$198,463)	(\$229,364)	\$30,901	X	
		Total Savings \$105,022							Total Savings \$105,901						
	Increase Attrition Savings to align with Department hiring plans. The Mayor's proposed budget decreases attrition savings in Fire Administration without justification.							Ongoing savings.							

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$250,000	\$275,028	\$525,028
Non-General Fund	\$0	\$0	\$0
Total	\$250,000	\$275,028	\$525,028

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$304,729	\$304,729
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$304,729	\$304,729

GF = General Fund
1T = One Time

FIR - Fire

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

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

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

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

FY 2025-26

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

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

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

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

FY 2026-27

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

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

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

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

Current Year Savings

DPA - Police Accountability

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

Current Year Savings

Total Recommended Reductions

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

GF = General Fund

1T = One Time

DPA - Police Accountability

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

The Department does not have any revenues.

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

The Department does not have any revenues.

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

DEPARTMENT: SDA—SHERIFF ACCOUNTABILITY

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

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

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

FY 2025-26

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

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

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

FY 2026-27

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

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

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

DEPARTMENT: **SDA—SHERIFF ACCOUNTABILITY**

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

SDA- Sheriff Accountability

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

Fiscal Recommendations

SDA Inspector General															
SDA-1	Materials & Supplies-Budget			\$4,821	\$2,821	\$2,000	x				\$4,700	\$2,821	\$1,879	x	
		Reduce the Materials & Supplies budget to reflect decreased operational needs. Following the layoff of the department secretary by the Mayor, only one budgeted FTE position remains, which is currently vacant. With reduced staffing, this recommendation lowers the Materials & Supplies budget to \$2,821.							Ongoing savings.						
SDA-2	Attrition Savings			(\$1,148,849)	(\$1,202,822)	\$53,973	x	x					\$0		
	Mandatory Fringe Benefits			(\$459,899)	(\$469,568)	\$9,669	x	x					\$0		
				Total Savings	\$63,642						Total Savings	\$0			
		Increase attrition savings to more accurately reflect realistic hiring timelines. This recommendation reflects the amount of total savings that can be achieved by funding one 0961 Department Head I position at 0.75 FTE instead of 1.0 FTE.							One-time savings.						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$63,642	\$2,000	\$65,642
Non-General Fund	\$0	\$0	\$0
Total	\$63,642	\$2,000	\$65,642

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$1,879	\$1,879
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$1,879	\$1,879

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: SHF—SHERIFF

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: SHF—SHERIFF

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

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

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

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

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$525,000	\$143,828	\$668,828
Non-General Fund	\$500,000	\$0	\$0
Total	\$1,025,000	\$143,828	\$1,168,828

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$143,828	\$143,828
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$143,828	\$143,828

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: PDR – PUBLIC DEFENDER

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: PDR – PUBLIC DEFENDER

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

PDR - Public Defender

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Fiscal Recommendations															
PDR-1		PDR Public Defender													
	Materials & Supplies-Budget			\$60,471	\$55,471	\$5,000	x	x					\$0		
		Reduce Materials and Supplies budget to reflect expected Department expenditures and actual need. The Department has consistently underspent on this account.							One-time savings						
PDR-2	Attrition Savings	(20.88)		(\$2,839,794)	(\$2,862,613)	\$22,819	x	x					\$0		
	Mandatory Fringe Benefits			(\$1,136,505)	(\$1,145,158)	\$8,653	x	x					\$0		
		Total Savings \$31,472							Total Savings \$0						
		Increase Attrition Savings to reflect anticipated 2-month delay in hiring a vacant 1.0 FTE 2920 Medical Social Worker position. This position is being upward substituted from 1.0 FTE 8173 Legal Assistant to a 1.0 FTE 2920 Medical Social Worker position.							One-time savings						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$36,472	\$0	\$36,472
Non-General Fund	\$0	\$0	\$0
Total	\$36,472	\$0	\$36,472

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

PDR - Public Defender

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: **DAT – DISTRICT ATTORNEY**

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: DAT – DISTRICT ATTORNEY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

DAT - District Attorney

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Fiscal Recommendations															
		DAT District Attorney													
DAT-1	Programmatic Projects-Budget			\$2,921,304	\$2,896,304	\$25,000	x	x					\$0		
		According to the Department, the Independent Investigations Bureau program will have a remaining surplus of \$80,000 of unspent funds in FY 2024-25. Reduce to reflect expected FY 2025-26 Department expenditures and actual need. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY24-25 with \$0.5 million in salary and benefit savings and programmatic projects.							One-time savings						
DAT-2	Attrition Savings	(2.09)		(\$283,673)	(\$315,733)	\$32,060	x	x					\$0		
	Mandatory Fringe Benefits			(\$113,577)	(\$126,050)	\$12,473	x	x					\$0		
		Total Savings \$44,533							Total Savings \$0						
		Increase attrition savings. Department plans to fill vacant 1.0 FTE 1824 Principal Administrative Analyst, and two vacant 1.0 FTE 8129 Victim Witness Investigator I positions. Increase attrition savings to reflect anticipated 1-month delay of hiring. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY24-25 with \$0.5 million in salary and benefit savings and programmatic projects.							One-time savings						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$69,533	\$0	\$69,533
Non-General Fund	\$0	\$0	\$0
Total	\$69,533	\$0	\$69,533

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

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DANIEL LURIE

PROPOSED BUDGET

FISCAL YEARS 2025-2026 & 2026-2027



MAYOR'S OFFICE OF PUBLIC POLICY AND FINANCE

Joshua Cardenas

Daniel Cawley

Luisa Coy

Jack English

Sophia Kittler

Matthew Puckett

Eliza Pugh

Tabitha Romero-Bothi

Santiago Silva

Tiffany Young

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Mayor's Proposed Budget

FY 2025-27

June 11, 2025

June 11, 2025



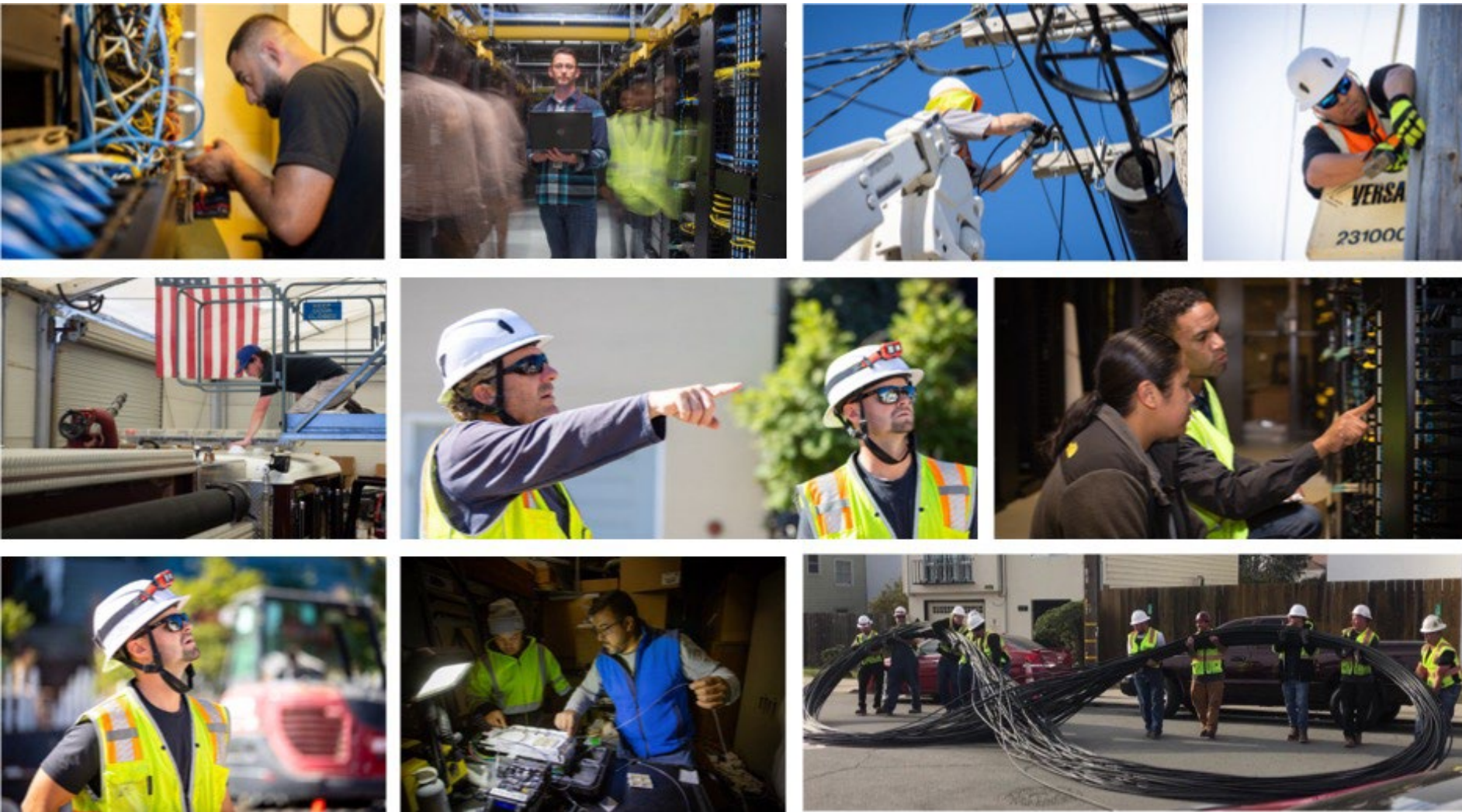
Treasurer & Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

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Office of the Treasurer & Tax Collector

Presented by Treasurer José Cisneros

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FY 25-26 Budget

BOS Budget &
Appropriations
Committee

June 11, 2025

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BOARD OF APPEALS

BOS Budget Presentation
FY26 & FY27
June 11, 2025



San Francisco Office of the City Administrator

Carmen Chu, City Administrator

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Fiscal Year 2025-27 Budget Overview

Budget and Appropriations Committee

June 11, 2025



San Francisco Health Service System Proposed Budget for FYE 2026 and 2027

Board of Supervisors
Budget and Appropriations Committee
Presentation

Presented by
Rey Guillen, Executive Director
Iftikhar Hussain, Chief Financial & Affordability Officer

June 11, 2025

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entirety of this document.

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Department of Human Resources Budget Proposal Fiscal Years 2025-26 & 26-27

Carol Isen, Human Resources Director
June 11, 2025



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Department of Elections

Proposed Budget

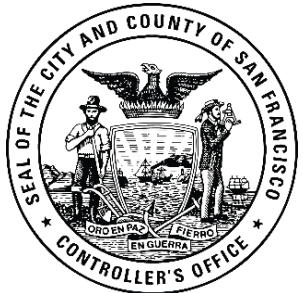
FY 2025 – 2026 and FY 2026 – 2027

Budget and Appropriations Committee Hearing

June 11, 2025



General City Responsibility (GEN)



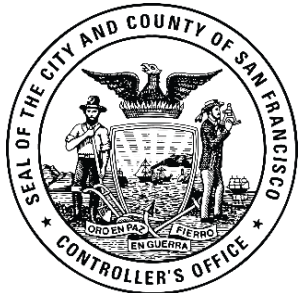
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Office of the Controller

June 12, 2024



Proposed Budget FY 2025-26 & FY 2026-27



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Office of the Controller

June 11, 2025



SAN FRANCISCO
HUMAN SERVICES AGENCY

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Human Services Agency FY 2025-26 and FY 2026-27 Proposed Budget

June 11, 2025



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PLANNING DEPARTMENT FY2025-2027 BUDGET

Rich Hillis
Planning Director, June 11, 2025



San Francisco
Planning

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Department of Building Inspection Proposed Budget FY 2025-26 and 2026-27

Patrick O’Riordan, Director



City & County of San Francisco Ethics Commission

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FY 2025-26 and FY 2026-27 Departmental Budget Presentation BOS Budget and Appropriations Committee Wednesday, June 11, 2025

Patrick Ford, Executive Director

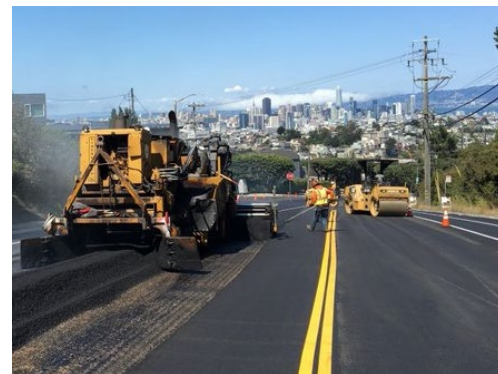
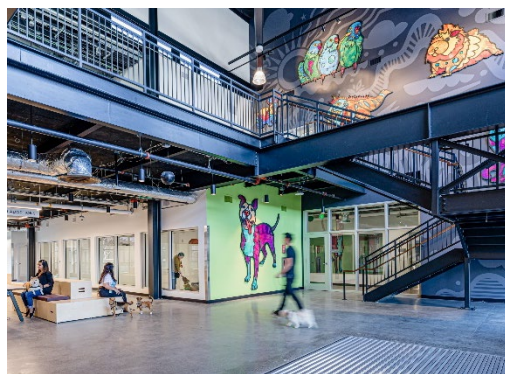


June 11, 2025

San Francisco Public Works FY26 & FY27 Budget

Carla Short
Director

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Board of Supervisors Budget & Appropriations Committee

Proposed Budget FY 2025-26 & FY 2026-27

June 11, 2025

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Asian Art Museum

City and County of San Francisco

Budget and Appropriations Committee Meeting

June 12, 2025



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DRAFT

FY 2026 FAMSF Budget Hearing

June 12, 2025

SCI FY25-26 & FY 26-27 Budget Presentation

Mathew Lau
Chief Financial Officer
California Academy of Sciences

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DRAFT

sfac san francisco
arts commission

FY 2026 & FY 2027 Proposed Budget

Budget and Finance Committee Hearing
June 12, 2025

La Rose des Vents by Jean-Michel Othoniel, 2015; Photo by Ethan Kaplan Photography

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San Francisco War Memorial & Performing Arts Center

BUDGET PRESENTATION: FY 2025-26 | FY 2026-27

Board of Supervisors' Budget and Appropriations Committee

JUNE 12, 2025

Managing Director, Kate Sofis

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Department of Child Support Services

Proposed Budget for

FY 2025-2026 and FY 2026-2027

Karen M. Roye, Department Head



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Department Budget Presentation

Board of Supervisors, Budget and Finance

June 12, 2025





San Francisco Recreation & Parks

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The San Francisco Recreation and Park Department's Mission is to provide enriching recreational activities, maintain beautiful parks and preserve the environment for the well-being of everyone in our diverse community



**BOARD OF SUPERVISORS
BUDGET & APPROPRIATIONS COMMITTEE**

June 2025

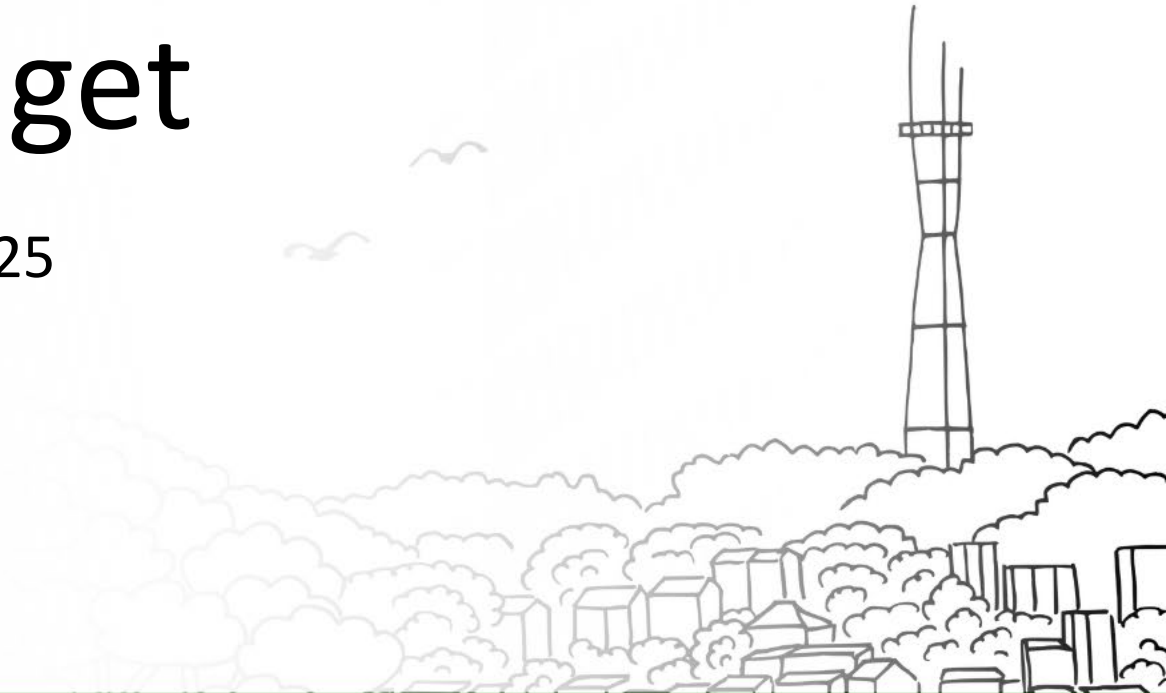


DEPARTMENT OF
HOMELESSNESS AND
SUPPORTIVE HOUSING

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FY 2025-26 & FY 2026-27 Mayor's Proposed Budget

Budget & Appropriations Committee | June 12, 2025





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DEPARTMENT OF PUBLIC HEALTH

FY 25-27 BUDGET

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Mayor's Office of Housing & Community Development and Office of the Mayor



MAYOR'S OFFICE OF
HOUSING & COMMUNITY DEVELOPMENT



OFFICE OF **MAYOR DANIEL LURIE**

Proposed Budget

June 12, 2025



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SAN FRANCISCO
HUMAN RIGHTS
COMMISSION



FY26 & FY27 Proposed Budget

Human Rights Commission

June 12, 2025

DRAFT
AS OF JUNE 6, 2025



San Francisco Department of Children, Youth and Families

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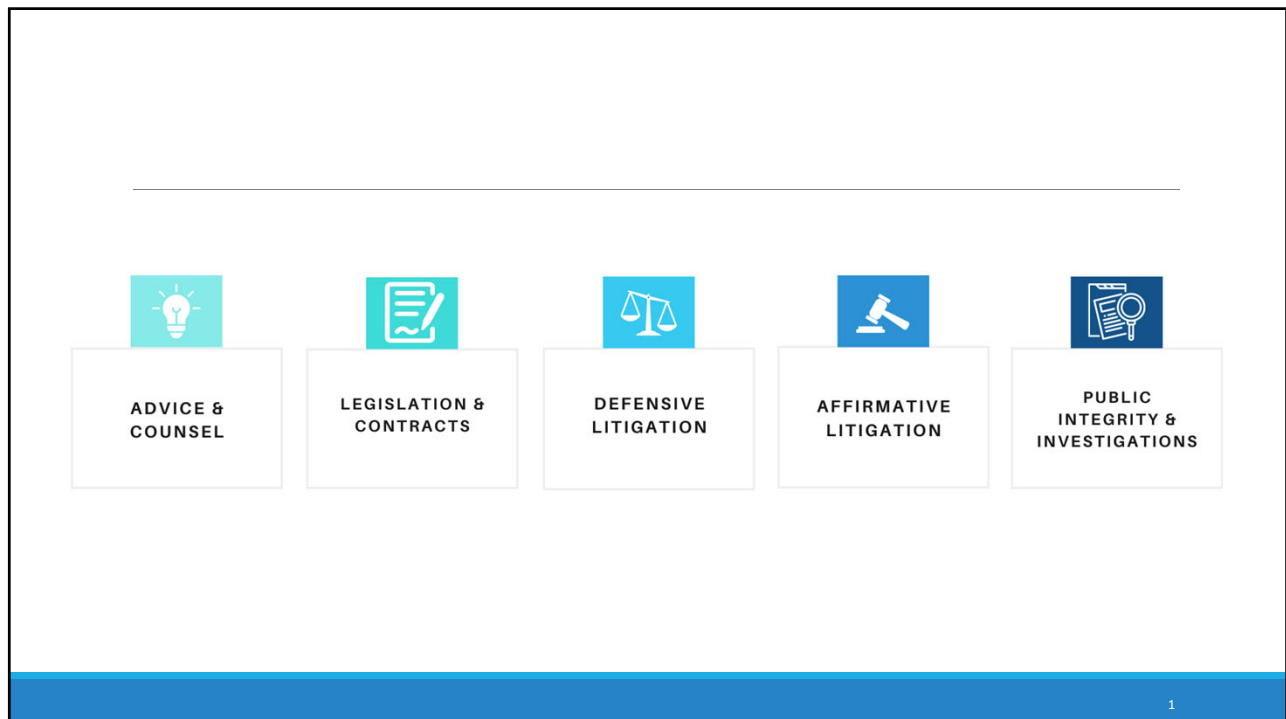
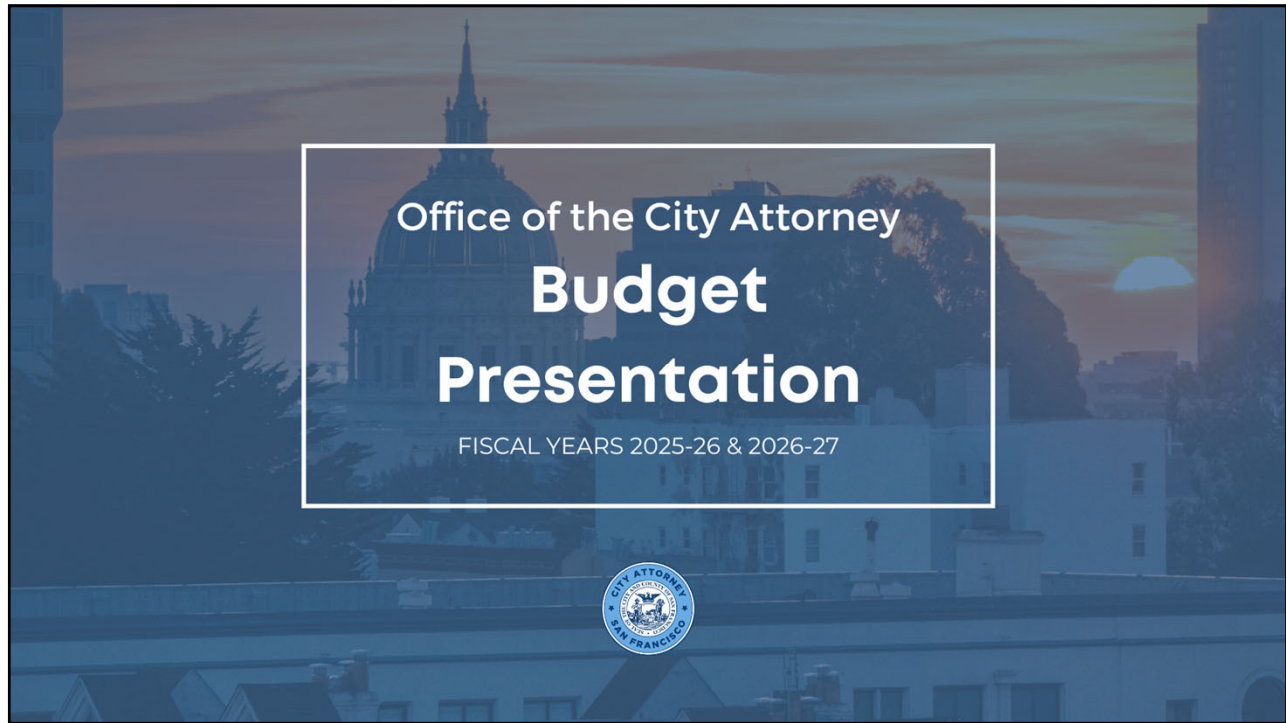
FY2025-26 and FY2026-27 Budget

Board of Supervisors
Budget and Appropriations Committee Meeting

June 12, 2025



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Budget & Appropriations Committee

June 13, 2025

Brandon E. Riley
Court Executive Officer

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FY 2025-26 & 2026-27 Proposed Budget

Budget & Appropriations Committee Hearing

June 13, 2025

Tyrone Jue, Director

SAN FRANCISCO
ENVIRONMENT
DEPARTMENT

SINCE



1870

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SAN FRANCISCO LAW LIBRARY

Providing the judiciary, the public, the bar, and city, county, and state officials free access and use of legal reference materials in order that they may conduct their legal affairs and preserve their legal rights.

<https://sf.gov/sflawlibrary>

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SAN FRANCISCO PUBLIC LIBRARY

SF Board of Supervisors Budget & Appropriations Committee

Fiscal Year 26 & 27 Proposed Budget

Michael Lambert
City Librarian

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San Francisco Employees' Retirement System

Department Budget Presentation

Prepared for: Budget and Appropriations Committee of the San Francisco Board of Supervisors

June 13, 2025



SFERS

San Francisco Employees' Retirement System

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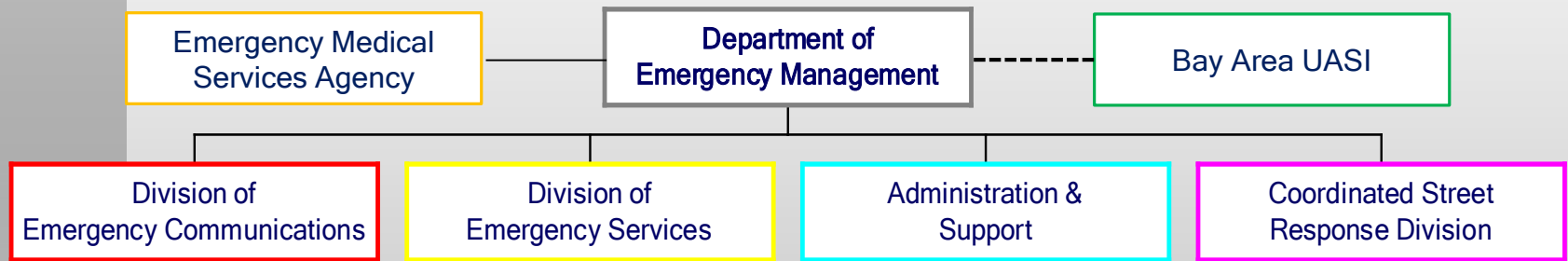
RESIDENTIAL RENT STABILIZATION & ARBITRATION BOARD

BUDGET PRESENTATION
FY 2025-2026 & FY 2026-2027
JUNE 13, 2025

DEM's FY 2025-2027 Budget Proposal

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OVERVIEW OF DEM'S DIVISIONS



Department of Emergency Management



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Juvenile Probation Department Budget Presentation FY 2024/25 & FY 2025/26

Budget & Appropriations Committee
San Francisco Board of Supervisors
June 14, 2024
Katherine W. Miller
Chief Probation Officer



San Francisco Adult Probation Department

BUDGET PROPOSAL PRESENTATION

Fiscal Years 2025-26 &
2026-27

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June 13, 2025

Cristel M. Tullock

Chief Probation Officer



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San Francisco Public Defender Mano Raju

Budget Presentation to Board of Supervisors

June 13, 2025



**SAN FRANCISCO
PUBLIC DEFENDER**

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Fiscal Year 2025-26 and 2026-27 Budget Overview

San Francisco Fire Department

Budget & Finance Committee – June 13, 2025



San Francisco Sheriff's Office

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FY 2026 & FY 2027 Budget

Budget & Appropriation Committee Presentation



June 13, 2025

Department of Police Accountability

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Budget Presentation FY2025 – 2026 & FY2026 – 2027



\$9.5M

FY 2025-26 Total Budget

35.75

Authorized FTE Positions

-40%

Staffing Change Since FY
2020-21

700+

Cases Handled Annually



SAN FRANCISCO

SHERIFF'S DEPARTMENT OF ACCOUNTABILITY



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OFFICE OF SHERIFF'S INSPECTOR GENERAL ("OSIG")

PROPOSED BUDGET FY 2025-2026

13

Original Positions (FY 2022-23)

0.74

Proposed Positions (FY 2025-26)

94%

Staff Reduction

The Office of Sheriff's Inspector General provides important oversight functions for our community. Today, we present our budget request to preserve essential administrative support for these operations.

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OFFICE OF THE DISTRICT ATTORNEY

- District Attorney Brooke Jenkins
- Budget & Appropriations Committee
- June 13, 2025



SFPD FY26 & FY27 BUDGET

BUDGET AND APPROPRIATIONS COMMITTEE

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SAN FRANCISCO POLICE DEPARTMENT
CITY & COUNTY OF SAN FRANCISCO

June 13, 2025



Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

Note: Additions are single-underline italics Times New Roman;
deletions are ~~strikethrough italics Times New Roman~~.
Board amendment additions are double underlined.
Board amendment deletions are ~~strikethrough normal~~.

AN ORDINANCE ENUMERATING POSITIONS IN THE ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR THE FISCAL YEARS ENDING JUNE 30, 2026, AND
JUNE 30, 2027 CONTINUING, CREATING, OR ESTABLISHING THESE POSITIONS;
ENUMERATING AND INCLUDING THEREIN ALL POSITIONS CREATED BY CHARTER OR
STATE LAW FOR WHICH COMPENSATIONS ARE PAID FROM CITY AND COUNTY
FUNDS AND APPROPRIATED IN THE ANNUAL APPROPRIATION ORDINANCE;
AUTHORIZING APPOINTMENTS OR CONTINUATION OF APPOINTMENTS THERETO;
SPECIFYING AND FIXING THE COMPENSATIONS AND WORK SCHEDULES THEREOF;
AND AUTHORIZING APPOINTMENTS TO TEMPORARY POSITIONS AND FIXING
COMPENSATIONS THEREFORE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY AND COUNTY OF SAN FRANCISCO.

SECTION 1. ESTABLISHMENT, CREATION AND CONTINUATION OF POSITIONS.

In accordance with the provisions of the Administrative Code and Labor & Employment Code,
the positions hereinafter enumerated under the respective departments are hereby created,
established, or continued for the fiscal year ending June 30, 2026. Positions created or
authorized by Charter or State law, compensations for which are paid from City and County
funds and appropriated in the Annual Appropriation Ordinance, as that ordinance may be
modified during the fiscal year in supplemental appropriation or de-appropriation ordinances

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

(together "Annual Appropriation Ordinance"), are enumerated and included herein.

The word "position" or "positions" as used in the ordinance shall be construed to include office or offices, and the word "employee" or "employees" shall be construed to include officer or officers. The terms "requisition" and "request to fill" are intended to be synonymous and shall be construed to mean a position authorization that is required by the Charter.

Section 1.1. APPOINTMENTS AND VACANCIES - PERMANENT POSITIONS.

Section 1.1A. Appointing officers as specified in the Charter are hereby authorized, subject to the provisions of this ordinance, to make or continue appointments as needed during the fiscal year to permanent positions enumerated in their respective sections of this ordinance. Such appointments shall be made in accordance with the provisions of the Charter. Appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Controller. Provided further, that if the Mayor declares an intent to approve requests to fill due to unanticipated financial reasons, appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Mayor. Provided further, that if changes occur to the classification, compensation, or duties of a permanent position, appointing officers shall not make an appointment to a vacancy in such position until the request to fill for such position is approved by the Department of Human Resources. Provided further, that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of a request to fill, if funds are available to pay the compensation of such emergency appointee.

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1
2 Provided that if the proposed employment is for inter-departmental service, the Controller
3 shall approve as to conformity with the following inter-departmental procedure.

4 Appointing officers shall not authorize or permit employees to work in inter-departmental
5 service unless the following provisions are satisfied. The payment of compensation for
6 the employment of persons in inter-departmental service shall be within the limit of the
7 funds made available by certified inter-departmental work orders and such compensation
8 shall be distributed to the inter-departmental work orders against which they constitute
9 proper detailed charges.

10
11 A. If the appointing officer is unable to employ a qualified person to cover the work
12 schedule of a position herein established or authorized, the appointing officer, subject
13 to the provisions of this ordinance and the Annual Appropriation Ordinance and with
14 the approval of the Department of Human Resources, may in the appointing officer's
15 discretion employ more than one person on a lesser work schedule but the combined
16 salaries shall not exceed the compensation appropriated for the position, or may
17 appoint one person on a combined work schedule but subject to the limitation of the
18 appropriation and the compensation schedule for the position and without
19 amendment to this ordinance.

20
21 B. Where a vacancy exists in a position, the Human Resources Director may and is
22 hereby authorized to approve a temporary (diverted) request to fill in a different class,
23 provided that the Controller certifies that funds are available to fill that vacancy on this
24 basis, and provided that no action taken as a result of the application of this section
25 will affect the classification of the position concerned as established in the Annual

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1 Appropriation Ordinance and this ordinance.

2
3 An appointing officer, subject to the provisions of this ordinance, the Annual
4 Appropriation Ordinance, the Controller's certification of funds, and Civil Service
5 certification procedures, may employ more than one person on a combined work
6 schedule not to exceed the permanent full-time equivalent, or may combine the
7 appropriations for more than one permanent part-time position in order to create a single
8 full-time equivalent position limited to classifications of positions herein established or
9 authorized and their respective compensation schedules. Such changes shall be
10 reported to the Department of Human Resources and the Controller's office. No full-time
11 equivalent position which is occupied by an employee shall be reduced in hours without
12 the voluntary consent of the employee, if any, holding that position. However, the
13 combined salaries for part-time positions created shall not exceed the compensation
14 appropriated for the full-time position, nor will the salary of a single full-time position
15 created exceed the compensation appropriated for part-time positions. Each permanent
16 part-time employee shall receive the same benefits as existing permanent part-time
17 employees. The funding of additional fringe benefit costs subject to availability of funds
18 will be from any legally available funds.

19
20 Section 1.1B. The Human Resources Director is solely authorized to administratively
21 adjust the terms of this ordinance as follows:

22
23 A. To change the classification of a position provided that the rate of pay is the
24 same or less and the services are in the same functional area.

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1 B. To adjust the compensation of a position pursuant to an approved Memorandum
2 of Understanding or ordinance.

3
4 C. To reflect the initial rates of compensation for a newly established classification,
5 excluding classes covered under Administrative Code Sections 2A.76 and 2A.90.

6
7 D. To add positions funded in accordance with section 10.22 of the Annual
8 Appropriation Ordinance, regarding Professional Service Contracts, and section 26
9 of the Annual Appropriation Ordinance, regarding work order appropriations.

10
11 The Department of Human Resources shall promptly notify the Controller, the Clerk of the
12 Board, the Mayor's Office and the affected department(s) if the Human Resources Director
13 takes such actions as authorized above.

14
15 Section 1.1C. Provided further, that if requests to fill for vacant permanent positions issued by
16 departments where the appointing officers are elected officials enumerated in Article II and
17 Section 6.100 of the Charter (the Board of Supervisors, Assessor-Recorder, City Attorney,
18 District Attorney, Public Defender, Sheriff, and Treasurer) are approved by the Controller and
19 are not approved or rejected by the Mayor and the Department of Human Resources within 15
20 working days of submission, the requests to fill shall be deemed approved. If such requests
21 to fill are rejected by the Mayor and/or the Department of Human Resources, the appointing
22 officers listed above may appeal that rejection in a hearing before the Budget and Finance
23 and/or Budget and Appropriations Committee of the Board of Supervisors, and the Board of
24 Supervisors in its discretion may then grant approval of said requests to fill.

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1 Section 1.1D. The Human Resources Director is authorized to make permanent exempt
2 appointments for a period of up to 6 months to permit simultaneous employment of an existing
3 City employee who is expected to depart City employment and a person who is expected to
4 be appointed to the permanent position previously held by the departing employee when such
5 an appointment is necessary to ensure implementation of successful succession plans and to
6 facilitate the transfer of mission-critical knowledge within City departments.

7
8 Section 1.1E. The Human Resources Director, with concurrence of the Controller, is
9 authorized to adjust the terms of this ordinance to reflect the conversion of temporary
10 positions to a permanent position(s) when sufficient funding is available and conversion is
11 needed either (A) to maintain services when elimination of temporary positions is consistent
12 with the terms of Memoranda of Understanding, or (B) to address City staffing needs created
13 by the San Francisco Housing Authority's changing scope of work, or (C) when the Human
14 Resources Director determines the conversion is warranted and the Controller certifies that
15 the conversion will not require additional salary appropriations in that fiscal year.

16 17 Section 1.2. APPOINTMENTS - TEMPORARY POSITIONS.

18
19 Section 1.2A. Temporary appointments to positions defined by Charter Section 10.104(16) as
20 seasonal or temporary positions may be made by the respective appointing officers in excess
21 of the number of permanent positions herein established or enumerated and such other
22 temporary services as required at rates not in excess of salary schedules if funds have been
23 appropriated and are available for such temporary service. Such appointments shall be
24 limited in duration to no more than 1040 hours in any fiscal year. No appointment to such
25 temporary or seasonal position shall be made until the Controller has certified the availability

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

of funds, and the request to fill for such service is approved by the Controller and the Department of Human Resources. Provided further that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of the request to fill, if funds are available to pay the compensation of such emergency appointee. No such appointment shall continue beyond the period for which the Controller has certified the availability of funds. Provided that if the proposed employment is for inter-departmental service, the Controller shall approve as to conformity with the following inter-departmental procedure. Appointing officers shall not authorize or permit employees to work in inter-departmental service unless the following provisions are complied with. The payment of compensation for the employment of persons in inter-departmental service shall be within the limit of the funds made available by certified inter-departmental work orders and such compensation shall be distributed to the inter-departmental work orders against which they constitute proper detailed charges.

Section 1.2B. Temporary Assignment, Different Department. When the needs and the best interests of the City require, appointing officers are authorized to arrange among themselves the assignment of personnel from one department to another department on a temporary basis. Such temporary assignments shall not be treated as transfers, and may be used to alleviate temporary seasonal peak load situations, complete specific projects, provide temporary transitional work programs to return injured employees to work, or other circumstances in which employees from one department can be effectively used on a temporary basis in another department. All such temporary assignments between departments shall be reviewed and approved by the Department of Human Resources.

Section 1.3. EXCEPTIONS TO NORMAL WORK SCHEDULES FOR WHICH NO EXTRA

1 COMPENSATION IS AUTHORIZED.

2
3 Employees appointed to salaried classifications (i.e., designated –Z symbol) shall work such
4 hours as may be necessary for the full and proper performance of their duties and shall
5 receive no additional compensation for work on holidays or in excess of eight hours per day
6 for five days per week, but may be granted compensatory time off under the provisions of any
7 applicable Memorandum of Understanding or ordinance. Provided that, subject to the fiscal
8 provisions of the Charter and the availability of funds, the Human Resources Director may
9 suspend the provisions of this section to allow overtime payment. Approval of overtime
10 payments shall be limited to extraordinary circumstances in which employees are required to
11 work a significant number of hours in excess of their regular work schedules for a prolonged
12 period of time, with a limited ability to use compensatory time off. Further, such payment shall
13 be consistently applied to all personnel in a class.

14
15 SECTION 2. COMPENSATION PROVISIONS.

16
17 Section 2.1. PUC EMPLOYEES ASSIGNED TO HETCH HETCHY AND RECREATION
18 AND PARKS EMPLOYEES PERMANENTLY ASSIGNED TO CAMP MATHER.

19
20 The Public Utilities Commission and Recreation and Parks Department will pay a stipend
21 of \$558.72 per month to employees residing in designated zip code areas enrolled in the
22 Health Services System with employee plus two or more dependents where HMOs are not
23 available and such employees are limited to enrollment to the City Plan I. The Public
24 Utilities Commission and Recreation and Parks Department will pay a stipend of \$162.67
25 per month to employees residing in designated zip code areas enrolled in the Health

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

Services System with employee plus one dependent where HMOs are not available and such employees are limited to enrollment to City Plan I. These rates may be adjusted by the Health Service System Board to reflect the increase in premiums effective January 1, 2025. The City reserves the right to either reimburse the affected employees or provide an equivalent amount directly to the Health Services System.

Section 2.2. MOVING EXPENSES.

Where needed to recruit employees to fill Department Head, Deputy Director or Manager Level IV or higher (Manager V or higher for SFMTA) positions, an appointing authority may authorize the expenditure of pre-offer recruitment expenses, such as interview travel expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary housing and other relocation costs, not to exceed \$27,004. Reimbursement will be made for actual expenses documented by receipts. As an alternative, the Controller may authorize advance payment of approved expenses. Payments under this section are subject to approval by the Controller and the Human Resources Director (except for SFMTA, where the approval is the Controller and Director of Transportation). This amount shall be indexed to the growth rate in the Consumer Price Index – All Urban Consumers (CPI-U), as reported by the Bureau of Labor Statistics for the San Francisco Metropolitan Statistical Area from February to February of the preceding fiscal year.

Section 2.3. SUPPLEMENTATION OF MILITARY PAY.

A. In accordance with Charter Section A8.400(h) and in addition to the benefits provided pursuant to Section 395.01 and 395.02 of the California Military and Veterans Code and

1 the Civil Service Rules, any City employee who is a member of the reserve corps of the
2 United States Armed Forces, National Guard or other uniformed service organization of
3 the United States and is called into active military service in response to the September
4 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary
5 circumstances, or to provide medical or logistical support to federal, state, or local
6 government responses to the COVID-19 pandemic shall have the benefits provided for in
7 subdivision (B).

8
9 B. Any employee to whom subdivision (A) applies, while on military leave, shall receive
10 from the City the following supplement to their military pay and benefits:

11
12 1. The difference between the amount of the individual's gross military pay and the
13 amount of gross pay the individual would have received as a City employee, had the
14 employee worked the employee's regular work schedule (excluding overtime unless
15 regularly scheduled as part of the employee's regular work schedule).

16
17 2. Retirement service credit consistent with Section A8.520 of the Charter.

18
19 3. All other benefits to which the employee would have been entitled had the employee
20 not been called to eligible active military service, except as limited under state law or
21 the Charter.

22
23 C. As set forth in Charter Section A8.400(h), this section shall be subject to the following
24 limitations and conditions:

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1 1. The employee must have been called into active service for a period greater than 30
2 consecutive days.

3
4 2. The purpose for such call to active service shall have been to respond to the
5 September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related
6 extraordinary circumstances, or to the COVID-19 pandemic, and shall not include
7 scheduled training, drills, unit training assemblies or similar events.

8
9 3. The amounts authorized under this section shall be offset by amounts required to be
10 paid pursuant to any other law, so there are no double payments to the employee.

11
12 4. Any employee receiving compensation under this section shall execute an
13 agreement providing that if the employee does not return to City service within 60 days
14 of release from active duty (or if the employee is not fit for employment at that time,
15 within 60 days of a determination that the employee is fit for employment), then the
16 compensation described in Sections (B)(1) through (B)(3) shall be treated as a loan
17 payable with interest at a rate equal to the greater of (i) the rate received for the
18 concurrent period by the Treasurer's Pooled Cash Account or (ii) the minimum amount
19 necessary to avoid imputed income under the Internal Revenue Code of 1986, as
20 amended from time to time, and any successor statute. Interest shall begin to accrue
21 90 days after the employee's release from active service or return to fitness for
22 employment. Such loan shall be payable in equal monthly installments over a period
23 not to exceed 5 years, commencing 90 days after the individual's release from active
24 service or return to fitness for employment.

1 5. This section shall not apply to any active duty served voluntarily after the time that
2 the employee is called to active service.

3
4 Section 2.4 CITY EMPLOYEES SERVING ON CHARTER-MANDATED BOARDS AND
5 COMMISSIONS, OR BOARDS, COMMISSIONS AND COMMITTEES CREATED BY
6 INITIATIVE ORDINANCE.

7
8 A. City employees serving on Charter-mandated boards and commissions, or boards,
9 commissions and committees created by initiative ordinance, shall not be compensated for
10 the number of hours each pay period spent in service of these boards and commissions,
11 based on a 40-hour per week compensation assumption.

12
13 B. City employees covered by this provision shall submit to the Controller each pay period
14 a detailed description of the time spent in service, including attending meetings, preparing
15 for meetings, meeting with interested stakeholders or industry, and writing or responding to
16 correspondence. There is a rebuttable presumption that such employees spend 0.25 of
17 their time in service of these duties. This information shall be made publicly available
18 pursuant to the Sunshine Ordinance.

19
20 C. This provision shall not apply to City employees whose service is specified in the
21 Charter or by initiative ordinance, nor shall it apply to City employees serving on
22 interdepartmental or other working groups created by initiative of the Mayor or Board of
23 Supervisors, nor shall it apply to City employees who serve on the Health Service Board,
24 Retiree Health Care Trust Fund Board, or Retirement Board

1 Section 2.5 STIPEND FOR PLANNING COMMISSIONERS FOR ATTENDANCE AT
2 PLANNING COMMISSION MEETINGS.

3
4 Each commissioner serving on the Planning Commission may receive full stipend for that
5 commissioner's attendance at each meeting of the Commission, as enumerated and included
6 herein, if the commissioner is present at the beginning of the first action item on the agenda
7 for such meeting for which a vote is taken until the end of the public hearing on the last
8 calendared item. A commissioner of the Planning Commission who attends a portion of a
9 meeting of the Planning Commission, but does not qualify for full stipend, may receive one-
10 quarter of the stipend available for the commissioner's attendance at each meeting of the
11 commission, as enumerated and included herein.

12
13 Section 2.6 FIRE CHIEF RESIDENCE.

14
15 In connection with employment as Fire Chief, the Fire Chief is authorized to use residential
16 areas in the building known as the Dennis T. Sullivan Memorial Fire Chief's Home, located at
17 870 Bush Street, as a personal residence, subject to the terms of a lease between the Chief
18 and the Real Estate Division.

19
20
21
22 APPROVED AS TO FORM:
DAVID CHIU, City Attorney

23
24 By: /s/
CECILIA MANGOBA
25 Deputy City Attorney

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

EXPLANATION OF SYMBOLS.

The following symbols used in connection with the rates fixed herein have the significance and meaning indicated.

B. Biweekly.

C. Contract rate.

D. Daily.

E. Salary fixed by Charter.

F. Salary fixed by State law.

G. Salary adjusted pursuant to ratified Memorandum of Understanding.

H. Hourly.

I. Intermittent.

J. Rate set forth in budget.

K. Salary based on disability transfer.

L. Salary paid by City and County and balance paid by State.

M. Monthly.

O. No funds provided.

P. Premium rate.

Q. At rate set under Charter Section A8.405 according to prior service.

W. Weekly.

Y. Yearly.

Note: Additions are *single-underline italics Times New Roman*;
deletions are ~~*strikethrough italics Times New Roman*~~.
Board amendment additions are double underlined.
Board amendment deletions are ~~strikethrough normal~~.

AN ORDINANCE ENUMERATING POSITIONS IN THE ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR THE FISCAL YEARS ENDING JUNE 30, 202~~5~~6, AND
JUNE 30, 202~~7~~6 CONTINUING, CREATING, OR ESTABLISHING THESE POSITIONS;
ENUMERATING AND INCLUDING THEREIN ALL POSITIONS CREATED BY CHARTER OR
STATE LAW FOR WHICH COMPENSATIONS ARE PAID FROM CITY AND COUNTY
FUNDS AND APPROPRIATED IN THE ANNUAL APPROPRIATION ORDINANCE;
AUTHORIZING APPOINTMENTS OR CONTINUATION OF APPOINTMENTS THERETO;
SPECIFYING AND FIXING THE COMPENSATIONS AND WORK SCHEDULES THEREOF;
AND AUTHORIZING APPOINTMENTS TO TEMPORARY POSITIONS AND FIXING
COMPENSATIONS THEREFORE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY AND COUNTY OF SAN FRANCISCO.

SECTION 1. ESTABLISHMENT, CREATION AND CONTINUATION OF POSITIONS.

In accordance with the provisions of the Administrative Code and Labor & Employment Code,
the positions hereinafter enumerated under the respective departments are hereby created,
established, or continued for the fiscal year ending June 30, 202~~6~~5. Positions created or
authorized by Charter or State law, compensations for which are paid from City and County
funds and appropriated in the Annual Appropriation Ordinance, as that ordinance may be
modified during the fiscal year in supplemental appropriation or de-appropriation ordinances

(together “Annual Appropriation Ordinance”), are enumerated and included herein.

The word “position” or “positions” as used in the ordinance shall be construed to include office or offices, and the word “employee” or “employees” shall be construed to include officer or officers. The terms “requisition” and “request to fill” are intended to be synonymous and shall be construed to mean a position authorization that is required by the Charter.

Section 1.1. APPOINTMENTS AND VACANCIES - PERMANENT POSITIONS.

Section 1.1A. Appointing officers as specified in the Charter are hereby authorized, subject to the provisions of this ordinance, to make or continue appointments as needed during the fiscal year to permanent positions enumerated in their respective sections of this ordinance. Such appointments shall be made in accordance with the provisions of the Charter. Appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Controller. Provided further, that if the Mayor declares an intent to approve requests to fill due to unanticipated financial reasons, appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Mayor. Provided further, that if changes occur to the classification, compensation, or duties of a permanent position, appointing officers shall not make an appointment to a vacancy in such position until the request to fill for such position is approved by the Department of Human Resources. Provided further, that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of a request to fill, if funds are available to pay the compensation of such emergency appointee.

1
2 Provided that if the proposed employment is for inter-departmental service, the Controller
3 shall approve as to conformity with the following inter-departmental procedure.

4 Appointing officers shall not authorize or permit employees to work in inter-departmental
5 service unless the following provisions are satisfied. The payment of compensation for
6 the employment of persons in inter-departmental service shall be within the limit of the
7 funds made available by certified inter-departmental work orders and such compensation
8 shall be distributed to the inter-departmental work orders against which they constitute
9 proper detailed charges.
10

11 A. If the appointing officer is unable to employ a qualified person to cover the work
12 schedule of a position herein established or authorized, the appointing officer, subject
13 to the provisions of this ordinance and the Annual Appropriation Ordinance and with
14 the approval of the Department of Human Resources, may in the appointing officer's
15 discretion employ more than one person on a lesser work schedule but the combined
16 salaries shall not exceed the compensation appropriated for the position, or may
17 appoint one person on a combined work schedule but subject to the limitation of the
18 appropriation and the compensation schedule for the position and without
19 amendment to this ordinance.
20

21 B. Where a vacancy exists in a position, the Human Resources Director may and is
22 hereby authorized to approve a temporary (diverted) request to fill in a different class,
23 provided that the Controller certifies that funds are available to fill that vacancy on this
24 basis, and provided that no action taken as a result of the application of this section
25 will affect the classification of the position concerned as established in the Annual

Appropriation Ordinance and this ordinance.

An appointing officer, subject to the provisions of this ordinance, the Annual Appropriation Ordinance, the Controller's certification of funds, and Civil Service certification procedures, may employ more than one person on a combined work schedule not to exceed the permanent full-time equivalent, or may combine the appropriations for more than one permanent part-time position in order to create a single full-time equivalent position limited to classifications of positions herein established or authorized and their respective compensation schedules. Such changes shall be reported to the Department of Human Resources and the Controller's office. No full-time equivalent position which is occupied by an employee shall be reduced in hours without the voluntary consent of the employee, if any, holding that position. However, the combined salaries for part-time positions created shall not exceed the compensation appropriated for the full-time position, nor will the salary of a single full-time position created exceed the compensation appropriated for part-time positions. Each permanent part-time employee shall receive the same benefits as existing permanent part-time employees. The funding of additional fringe benefit costs subject to availability of funds will be from any legally available funds.

Section 1.1B. The Human Resources Director is solely authorized to administratively adjust the terms of this ordinance as follows:

A. To change the classification of a position provided that the rate of pay is the same or less and the services are in the same functional area.

B. To adjust the compensation of a position pursuant to an approved Memorandum of Understanding or ordinance.

C. To reflect the initial rates of compensation for a newly established classification, excluding classes covered under Administrative Code Sections 2A.76 and 2A.90.

D. To add positions funded in accordance with section 10.22 of the Annual Appropriation Ordinance, regarding Professional Service Contracts, and section 26 of the Annual Appropriation Ordinance, regarding work order appropriations.

The Department of Human Resources shall promptly notify the Controller, the Clerk of the Board, the Mayor's Office and the affected department(s) if the Human Resources Director takes such actions as authorized above.

Section 1.1C. Provided further, that if requests to fill for vacant permanent positions issued by departments where the appointing officers are elected officials enumerated in Article II and Section 6.100 of the Charter (the Board of Supervisors, Assessor-Recorder, City Attorney, District Attorney, Public Defender, Sheriff, and Treasurer) are approved by the Controller and are not approved or rejected by the Mayor and the Department of Human Resources within 15 working days of submission, the requests to fill shall be deemed approved. If such requests to fill are rejected by the Mayor and/or the Department of Human Resources, the appointing officers listed above may appeal that rejection in a hearing before the Budget and Finance and/or Budget and Appropriations Committee of the Board of Supervisors, and the Board of Supervisors in its discretion may then grant approval of said requests to fill.

1 Section 1.1D. The Human Resources Director is authorized to make permanent exempt
2 appointments for a period of up to 6 months to permit simultaneous employment of an existing
3 City employee who is expected to depart City employment and a person who is expected to
4 be appointed to the permanent position previously held by the departing employee when such
5 an appointment is necessary to ensure implementation of successful succession plans and to
6 facilitate the transfer of mission-critical knowledge within City departments.

7
8 Section 1.1E. The Human Resources Director, with concurrence of the Controller, is
9 authorized to adjust the terms of this ordinance to reflect the conversion of temporary
10 positions to a permanent position(s) when sufficient funding is available and conversion is
11 needed either (A) to maintain services when elimination of temporary positions is consistent
12 with the terms of Memoranda of Understanding, or (B) to address City staffing needs created
13 by the San Francisco Housing Authority's changing scope of work, or (C) when the Human
14 Resources Director determines the conversion is warranted and the Controller certifies that
15 the conversion will not require additional salary appropriations in that fiscal year.

16
17 Section 1.2. APPOINTMENTS - TEMPORARY POSITIONS.

18
19 Section 1.2A. Temporary appointments to positions defined by Charter Section 10.104(16) as
20 seasonal or temporary positions may be made by the respective appointing officers in excess
21 of the number of permanent positions herein established or enumerated and such other
22 temporary services as required at rates not in excess of salary schedules if funds have been
23 appropriated and are available for such temporary service. Such appointments shall be
24 limited in duration to no more than 1040 hours in any fiscal year. No appointment to such
25 temporary or seasonal position shall be made until the Controller has certified the availability

of funds, and the request to fill for such service is approved by the Controller and the Department of Human Resources. Provided further that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of the request to fill, if funds are available to pay the compensation of such emergency appointee. No such appointment shall continue beyond the period for which the Controller has certified the availability of funds. Provided that if the proposed employment is for inter-departmental service, the Controller shall approve as to conformity with the following inter-departmental procedure. Appointing officers shall not authorize or permit employees to work in inter-departmental service unless the following provisions are complied with. The payment of compensation for the employment of persons in inter-departmental service shall be within the limit of the funds made available by certified inter-departmental work orders and such compensation shall be distributed to the inter-departmental work orders against which they constitute proper detailed charges.

Section 1.2B. Temporary Assignment, Different Department. When the needs and the best interests of the City require, appointing officers are authorized to arrange among themselves the assignment of personnel from one department to another department on a temporary basis. Such temporary assignments shall not be treated as transfers, and may be used to alleviate temporary seasonal peak load situations, complete specific projects, provide temporary transitional work programs to return injured employees to work, or other circumstances in which employees from one department can be effectively used on a temporary basis in another department. All such temporary assignments between departments shall be reviewed and approved by the Department of Human Resources.

Section 1.3. EXCEPTIONS TO NORMAL WORK SCHEDULES FOR WHICH NO EXTRA

1 COMPENSATION IS AUTHORIZED.

2
3 Employees appointed to salaried classifications (i.e., designated –Z symbol) shall work such
4 hours as may be necessary for the full and proper performance of their duties and shall
5 receive no additional compensation for work on holidays or in excess of eight hours per day
6 for five days per week, but may be granted compensatory time off under the provisions of any
7 applicable Memorandum of Understanding or ordinance. Provided that, subject to the fiscal
8 provisions of the Charter and the availability of funds, the Human Resources Director may
9 suspend the provisions of this section to allow overtime payment. Approval of overtime
10 payments shall be limited to extraordinary circumstances in which employees are required to
11 work a significant number of hours in excess of their regular work schedules for a prolonged
12 period of time, with a limited ability to use compensatory time off. Further, such payment shall
13 be consistently applied to all personnel in a class.

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17 Section 2.1. PUC EMPLOYEES ASSIGNED TO HETCH HETCHY AND RECREATION
18 AND PARKS EMPLOYEES PERMANENTLY ASSIGNED TO CAMP MATHER.

19
20 The Public Utilities Commission and Recreation and Parks Department will pay a stipend
21 of ~~—\$55498.7248~~ per month to employees residing in designated zip code areas enrolled
22 in the Health Services System with employee plus two or more dependents where HMOs
23 are not available and such employees are limited to enrollment to the City Plan I. The
24 Public Utilities Commission and Recreation and Parks Department will pay a stipend ~~of~~
25 \$of \$16249.674 per month to employees residing in designated zip code areas enrolled in

1 the Health Services System with employee plus one dependent where HMOs are not
2 available and such employees are limited to enrollment to City Plan I. These rates may be
3 adjusted by the Health Service System Board to reflect the increase in premiums effective
4 January 1, 202~~5~~⁴. The City reserves the right to either reimburse the affected employees
5 or provide an equivalent amount directly to the Health Services System.

6
7 Section 2.2. MOVING EXPENSES.

8
9 Where needed to recruit employees to fill Department Head, Deputy Director or Manager
10 Level IV or higher (Manager V or higher for SFMTA) positions, an appointing authority may
11 authorize the expenditure of pre-offer recruitment expenses, such as interview travel
12 expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary
13 housing and other relocation costs, not to exceed \$2~~7,0046,294~~⁷. Reimbursement will be
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15 authorize advance payment of approved expenses. Payments under this section are
16 subject to approval by the Controller and the Human Resources Director (except for
17 SFMTA, where the approval is the Controller and Director of Transportation). This amount
18 shall be indexed to the growth rate in the Consumer Price Index – All Urban Consumers
19 (CPI-U), as reported by the Bureau of Labor Statistics for the San Francisco Metropolitan
20 Statistical Area from February to February of the preceding fiscal year.

21
22 Section 2.3. SUPPLEMENTATION OF MILITARY PAY.

23
24 A. In accordance with Charter Section A8.400(h) and in addition to the benefits provided
25 pursuant to Section 395.01 and 395.02 of the California Military and Veterans Code and

1 the Civil Service Rules, any City employee who is a member of the reserve corps of the
2 United States Armed Forces, National Guard or other uniformed service organization of
3 the United States and is called into active military service in response to the September
4 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary
5 circumstances, or to provide medical or logistical support to federal, state, or local
6 government responses to the COVID-19 pandemic shall have the benefits provided for in
7 subdivision (B).

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9 B. Any employee to whom subdivision (A) applies, while on military leave, shall receive
10 from the City the following supplement to their military pay and benefits:

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12 1. The difference between the amount of the individual's gross military pay and the
13 amount of gross pay the individual would have received as a City employee, had the
14 employee worked the employee's regular work schedule (excluding overtime unless
15 regularly scheduled as part of the employee's regular work schedule).

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17 2. Retirement service credit consistent with Section A8.520 of the Charter.

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19 3. All other benefits to which the employee would have been entitled had the employee
20 not been called to eligible active military service, except as limited under state law or
21 the Charter.

22
23 C. As set forth in Charter Section A8.400(h), this section shall be subject to the following
24 limitations and conditions:

1. The employee must have been called into active service for a period greater than 30 consecutive days.

2. The purpose for such call to active service shall have been to respond to the September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary circumstances, or to the COVID-19 pandemic, and shall not include scheduled training, drills, unit training assemblies or similar events.

3. The amounts authorized under this section shall be offset by amounts required to be paid pursuant to any other law, so there are no double payments to the employee.

4. Any employee receiving compensation under this section shall execute an agreement providing that if the employee does not return to City service within 60 days of release from active duty (or if the employee is not fit for employment at that time, within 60 days of a determination that the employee is fit for employment), then the compensation described in Sections (B)(1) through (B)(3) shall be treated as a loan payable with interest at a rate equal to the greater of (i) the rate received for the concurrent period by the Treasurer's Pooled Cash Account or (ii) the minimum amount necessary to avoid imputed income under the Internal Revenue Code of 1986, as amended from time to time, and any successor statute. Interest shall begin to accrue 90 days after the employee's release from active service or return to fitness for employment. Such loan shall be payable in equal monthly installments over a period not to exceed 5 years, commencing 90 days after the individual's release from active service or return to fitness for employment.

1 5. This section shall not apply to any active duty served voluntarily after the time that
2 the employee is called to active service.

3
4 Section 2.4 CITY EMPLOYEES SERVING ON CHARTER-MANDATED BOARDS AND
5 COMMISSIONS, OR BOARDS, COMMISSIONS AND COMMITTEES CREATED BY
6 INITIATIVE ORDINANCE.

7
8 A. City employees serving on Charter-mandated boards and commissions, or boards,
9 commissions and committees created by initiative ordinance, shall not be compensated for
10 the number of hours each pay period spent in service of these boards and commissions,
11 based on a 40-hour per week compensation assumption.

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13 B. City employees covered by this provision shall submit to the Controller each pay period
14 a detailed description of the time spent in service, including attending meetings, preparing
15 for meetings, meeting with interested stakeholders or industry, and writing or responding to
16 correspondence. There is a rebuttable presumption that such employees spend 0.25 of
17 their time in service of these duties. This information shall be made publicly available
18 pursuant to the Sunshine Ordinance.

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20 C. This provision shall not apply to City employees whose service is specified in the
21 Charter or by initiative ordinance, nor shall it apply to City employees serving on
22 interdepartmental or other working groups created by initiative of the Mayor or Board of
23 Supervisors, nor shall it apply to City employees who serve on the Health Service Board,
24 Retiree Health Care Trust Fund Board, or Retirement Board
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1 Section 2.5 STIPEND FOR PLANNING COMMISSIONERS FOR ATTENDANCE AT
2 PLANNING COMMISSION MEETINGS.

3
4 Each commissioner serving on the Planning Commission may receive full stipend for that
5 commissioner's attendance at each meeting of the Commission, as enumerated and included
6 herein, if the commissioner is present at the beginning of the first action item on the agenda
7 for such meeting for which a vote is taken until the end of the public hearing on the last
8 calendared item. A commissioner of the Planning Commission who attends a portion of a
9 meeting of the Planning Commission, but does not qualify for full stipend, may receive one-
10 quarter of the stipend available for the commissioner's attendance at each meeting of the
11 commission, as enumerated and included herein.

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13 Section 2.6 FIRE CHIEF RESIDENCE.

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15 In connection with employment as Fire Chief, the Fire Chief is authorized to use residential
16 areas in the building known as the Dennis T. Sullivan Memorial Fire Chief's Home, located at
17 870 Bush Street, as a personal residence, subject to the terms of a lease between the Chief
18 and the Real Estate Division.

19
20
21
22 APPROVED AS TO FORM:
DAVID CHIU, City Attorney

23
24 By: /s/ CECILIA MANGOKATE KIMBERLIN
25 Deputy City Attorney

EXPLANATION OF SYMBOLS.

The following symbols used in connection with the rates fixed herein have the significance and meaning indicated.

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RECEIVED Ak
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM04:21

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Interim Exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance

Dear Madam Clerk,

I herein present exceptions to the Annual Salary Ordinance (ASO) and Annual Appropriations Ordinance (AAO) for consideration by the Budget and Appropriations Committee of the Board of Supervisors. The City's standard practice is to budget new positions beginning in pay period 7, at 0.79 FTE. Where there is justification for expedited hiring and spending, however, the Board may authorize exceptions to the Interim ASO and AAO, which allow new positions to be filled, prior to final adoption of the budget.

Exceptions are being requested for the following positions:

General Fund Positions (56.3 FTE)

- **Office of the Controller (CON)**
1688 Inspector General, Controller's Office (1.0 FTE). This position was created by voters through the passage of Proposition C in November 2024.
- **Department of Human Resources (HRD)**
1042 IS Engineer-Journey (3.0 FTE); 1053 IS Business Analyst (1.0 FTE); 1824 Principal Administrative Analyst (1.0 FTE). These filled positions have been previously funded through project-based funding and are critical to support ongoing Hiring Modernization projects approved by the Committee on Information Technology (COIT).
- **Department of Public Health (DPH)**
2230 Physician Specialist (0.4 FTE); 0932 Manager IV (1.0 FTE); 1636 Health Care Billing Clerk II (1.0 FTE); 1824 Principal Administrative Analyst (1.0 FTE); 1932 Assistant Storekeeper (1.0 FTE); 2232 Senior Physician Specialist (1.0 FTE); 2593 Health Program Coordinator III (1.0 FTE); 2909 Hospital Eligibility Worker Supervisor (1.0 FTE); 2920 Medical Social Worker (1.0 FTE); P103 Special Nurse (1.4 FTE); 2328 Nurse Practitioner (1.5 FTE); 2932 Senior Behavioral Health Clinician (2.0 FTE); 2588 Health Worker IV (2.0 FTE); 2586 Health Worker II (3.0 FTE); 2587 Health Worker III (3.0 FTE); 2312 Licensed Vocational Nurse (6.0 FTE); 2320 Registered Nurse (10.0 FTE); 2930 Behavioral Health Clinician (13.0 FTE). These positions are part of the City's investment in transformed behavioral health and homelessness response, with greater accountability, integrated service delivery, and prioritization of compassionate care.

Non-General Fund Positions (10.5 FTE)

- **Office of the Public Defender (PDR)**
8177 Attorney (Civil/Criminal) (1.0 FTE). An interim exception is required as this is a

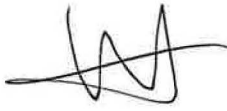
new grant for an existing Clean Slate Attorney position at PDR.

- **Department of Public Health (DPH)**

2320 Registered Nurse (0.5 FTE); 2586 Health Worker II (1.0 FTE); 2587 Health Worker III (2.0 FTE); 2588 Health Worker IV (2.0 FTE); 2930 Behavioral Health Clinician (2.0 FTE); 2932 Senior Behavioral Health Clinician (2.0 FTE). These positions are part of the City's investment in transformed behavioral health and homelessness response, with greater accountability, integrated service delivery, and prioritization of compassionate care.

Please do not hesitate to contact me if you have any questions regarding the requested interim exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance.

Sincerely,

A handwritten signature in black ink, appearing to be 'SK' or similar, with a horizontal line extending to the left.

Sophia Kittler
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller

OFFICE OF THE MAYOR
SAN FRANCISCO



DANIEL LURIE
MAYOR

RECEIVED **AK**
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM04:20

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Minimum Compensation Ordinance and the Mayor's FY 2025-26 and FY 2026-27
Proposed Budget

Madam Clerk,

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for nonprofit corporations will be \$21.55 as of July 1, 2025, eventually reaching \$23.00 by January 1, 2026.

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for public entities will be \$22.50 as of July, 1, 2025, eventually reaching \$23.00 by January 1, 2026.

This letter provides notice to the Board of Supervisors that the Mayor's proposed budget for Fiscal Years (FY) FY 2025-26 and FY 2026-27 contains funding to support these minimum compensation age levels for nonprofit corporations and public entities.

If you have any questions, please contact my office.

Sincerely,

A handwritten signature in blue ink, appearing to be "SK", with a stylized flourish at the end.

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller



RECEIVED **AK**
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM 04:20

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Notice of Transfer of Functions under Charter Section 4.132

This memorandum constitutes notice to the Board of Supervisors under Charter Section 4.132 of transfers of functions between departments within the Executive Branch. All positions are regular positions unless otherwise specified. The positions include the following:

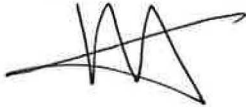
- One position (1.0 FTE 1093 IT Operations Support Administrator III) from the War Memorial (WAR) to the Department of Technology (TIS) in response to TIS's proposal to take on IT management responsibilities.
- Two positions (1.0 FTE 1054 IS Business Analyst-Principal; 1.0 FTE 1052 IS Business Analyst) to be transferred from the Department of Children, Youth, and Their Families (CHF) to TIS to streamline IT service provision citywide, consolidating IT functions under the Department of Technology to improve efficiency and service delivery..
- Two positions (1.0 FTE 0922 Manager I; 1.0 FTE 1823 Senior Administrative Analyst) from the Human Rights Commission (HRC) to the Police Department (POL), which make up the Sexual Harassment and Assault Response and Prevention (SHARP) team, to be transferred from HRC to POL as the final move to transition SHARP to POL.
- Four positions (2.0 FTE 1777 Media/Security Systems Specialist; 2.0 FTE 1781 Media/Security Systems Supervisor) to be transferred from the Office of the City Administrator to TIS to align functions under the most appropriate teams. Currently, A/V services are split between Media Services and SFGovTV. Consolidating all A/V responsibilities under SFGovTV would improve service delivery, increase staffing flexibility, and better align technical expertise. Media Services also oversees security systems in Real Estate-managed buildings, and this responsibility would remain with Real Estate as part of its facilities management role.
- Fifteen positions, including all 7 Commissioners, (0.7 FTE 0111 Board/Commission Members, Group II; 0.09 FTE 0931 Manager III; 0.51 FTE 1823 Administrative Analyst; 2.0 FTE 2998 Representatives, Commission on the Status of Women; 1.0 FTE 0961 Department Head; 1.0 FTE 1840 Junior Management Assistant; 1.0 FTE 1822 Administrative Analyst; 1.0 FTE 1824 Principal Administrative Analyst from the Department on the Status of Women (WOM) to HRC). This list includes six General Fund and two Non-General Fund positions. These changes are made through the Department and do not affect the Commission on the Status of Women. The changes are made at the Mayor's request to consolidate the two Departments into a singular agency to

share financial resources that will benefit the communities of San Francisco and allow the Commissions to effectively follow their Charter mandates.

- Eleven positions (1.0 FTE 2593 Health Program Coordinator III; 1.0 FTE 2932 Senior Behavioral Health Clinician; 2.0 FTE Behavioral Health Clinician; 7.0 FTE 2587 Health Worker III) from the Department of Homelessness and Supportive Services (HOM) to the Department of Public Health (DPH) to integrate staff providing physical and mental health support to people experiencing homelessness or transitioning out of homelessness as part of Whole Person Integrated Care.

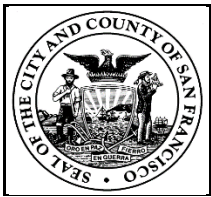
If you have any questions, please feel free to contact my office.

Sincerely,

A handwritten signature in black ink, appearing to be 'SK', with a long horizontal stroke extending to the right.

Sophia Kittler
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller



BUILDING INSPECTION COMMISSION (BIC)

Department of Building Inspection

49 South Van Ness Avenue, 5th Floor San Francisco, California 94103

Voice (628) 652 -3510

March 11, 2025

Daniel Lurie
Mayor

COMMISSION

Alysabeth
Alexander-Tut
President

Evita Chavez
Catherine Meng
Bianca Neumann
Kavin Williams

Sonya Harris
Secretary

Monique Mustapha
Asst. Secretary

Patrick O'Riordan,
C.B.O., Director

Ms. Angela Calvillo
Clerk of the Board
Board of Supervisors, City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4694

Dear Honorable Supervisors:

RE: Building Inspection Commission's official recommendation on Positions and Code Enforcement Grants included in DBI's Proposed Budget

The Building Inspection Commission (BIC) respectfully submits this letter as a supplemental request regarding staff positions and clarification of the BIC's official position regarding the general fund line in our budget that currently funds code enforcement outreach efforts in apartments and single room occupancy (SRO) buildings.

Positions:

The BIC commends Mayor Lurie for his bold leadership in enacting a hiring and contracting freeze to address the historic General Fund deficit. It is in the spirit of economic recovery and homelessness prevention that the BIC submits these requests for your consideration.

As an enterprise department, DBI staff and programs are funded by our fee revenue and service charges, our hiring does not impact the General Fund deficit.

The work done by the department is critical to economic recovery, health and safety, emergency preparedness, and emergency response. The department does this work by reviewing and approving plans for everything from a single family home renovation to a new hospital, by holding landlords to account for unsafe living conditions, through the soft story program, high-rise window inspections, and responding when disaster strikes; It is DBI's responsibility to ensure the safety and habitability of our City.

The BIC requests your support to fill the positions requested in DBI's budget submission to maintain, and increase the efficiency of providing core public services.

Please approve DBI's positions as requested in the proposed budget.

Code Enforcement Grants (Currently General Fund line)

The BIC passed one motion that approved forwarding the staff's budget to the Mayor and Board of Supervisors *with the recommendation that the Code Enforcement Grants be fully funded*. The BIC considered two pathways for funding this budget line by restoring FY 25-26 10% reduction and the FY 26-27 additional 15% reduction:

1. General Fund: The Mayor and Board of Supervisors could restore the Code Enforcement Grants to full funding using the General Fund; or
2. 1.5% Fee Increase: DBI could increase fees across the board by 1.5% as part of its fee legislation to compensate for the proposed General Fund reductions in support.

For decades, DBI funded community-based enforcement programming. However, most recently the General Fund has supported these programs. This change in funding source was, in part, a result of a budget shortfall.

The work of these Code Enforcement Grants is important and supports the core mission of DBI. These programs reach residents that are living in unsafe living conditions that do not know where to start or are too afraid to report. They are often the most vulnerable SRO residents, immigrant families, and low-income seniors. The BIC supports and recognizes the value of the work done by these programs and the necessity for culturally competent, multi-lingual, direct services to vulnerable populations. These providers go to the tenants as well as take complaints. Reduction in outreach services will not mean a reduction in need, it will mean more tenants leave inhabitable apartments and end up homeless or people will suffer health conditions as a result of uninhabitable housing.

Thank you for your time and consideration of these two important elements to keep city services running. We appreciate your time and attention to these services.

Sincerely,

Building Inspection Commissioners

Alysabeth Alexander-Tut

Evita Chavez

Catherine Meng

Bianca Neumann

Kavin Williams

cc: Patrick O'Riordan, Director
Mayor Daniel Lurie
Board of Supervisors



June 3, 2025

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Legislative Research Center to view the
entirety of Public Correspondence received.

Budget and Appropriations Committee
Supervisors Connie Chan
Matt Dorsey
Joel Engardio
Shamann Walton
Rafael Mandelman

Dear Budget and Appropriations Committee:

It has come to my attention that the Legacy Business program is in jeopardy of losing its Program Manager position. From the very beginning, Richard Kurylo has exemplified his role in the program and has identified over 400 legacy businesses in San Francisco.

Due to Rick's advocacy, there are currently 13 legacy businesses in Japantown, and we are presently working on identifying additional businesses. Rick has been very instrumental in supporting our legacy small businesses and we could not have accomplished this arduous task without his dedicated support.

We understand that the current budget crisis is staggering but we urge you to please consider retaining this important position that will help keep San Francisco one of the top tourist destinations in the country especially as we rebuild the city's economic future.

Sincerely,

Richard Hashimoto
President

Cc: Supervisor Bilal Mahmood



To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Mayor's FY 2025-26 and FY 2026-27 Budget Submission

RECEIVED AK
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM04:18

Madam Clerk,

In accordance with City and County of San Francisco Charter, Article IX, Section 9.100, the Mayor's Office hereby submits the Mayor's proposed budget by May 30th, corresponding legislation, and related materials for Fiscal Year (FY) 2025-26 and FY 2026-27.

In addition to the Mayor's Proposed FY 2025-26 and FY 2026-27 Budget Book, the following items are included in the Mayor's submission:

- Proposed Interim Budget and Annual Appropriation Ordinance (AAO)
- Proposed Interim Annual Salary Ordinance (ASO)
- Proposed Budget and Annual Appropriation Ordinance (AAO)
- Proposed Annual Salary Ordinance (ASO)
- Administrative Provisions for both, but separate documents of the AAO and ASO, in tracked changes, and on pleading paper
- Proposed Budget for the Office of Community Investment and Infrastructure
- A Transfer of Function letter detailing the transfer of positions from one City department to another
- An Interim Exception letter to the ASO
- PUC Capital Amendment and Debt Authorization
- Prop J Certification Letters
- A letter addressing funding levels for consumer price index increases for nonprofit corporations or public entities for the coming two fiscal years
- 40 pieces of trailing legislation
- Memo to the Board President requesting for 30-day rule waivers on ordinances

Please note the following:

- Technical adjustments to the June 1 budget are being prepared, but are not submitted with this set of materials.

Sincerely,

A handwritten signature in blue ink, appearing to read "SK", with a horizontal line extending to the right.

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

No	DEPT	Item	Description	Type of Legislation	File #
1	ADM	Code Amendment	Amending the Administrative Code to modify the fees for the use of City Hall	Ordinance	250591
2	ADM	Code Amendment	Amending the Administrative Code to transfer responsibilities for oversight of the collection of sexual orientation and gender identity data from the City Administrator to the Human Rights Commission and removing obsolete reporting requirements	Ordinance	250593
3	ADM	Code Amendment	Amending the Administrative Code to clarify the status of the Treasure Island Development Authority ("TIDA") as a City department	Ordinance	250594
4	ADM	Continuing Prop J	Convention Facilities Management	Resolution	250615
5	ADM	Continuing Prop J	Security Services for RED Buildings	Resolution	250615
6	ADM	Continuing Prop J	Custodial Services for RED Buildings	Resolution	250615
7	ADM	Continuing Prop J	Security Guard Service at Central Shops	Resolution	250615
8	BOS	Continuing Prop J	Budget and Legislative Analyst Services	Resolution	250615
9	CON	Access Line Tax	Resolution concurring with the Controller's establishment of the Consumer Price Index for 2025, and adjusting the Access Line Tax by the same rate.	Resolution	250612
10	CON	Code Amendment	Amending the Administrative Code to eliminate the Budget Savings Incentive Fund	Ordinance	250595
11	CON	Neighborhood Beautification and Graffiti Clean-up Fund Tax	Adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2025	Ordinance	250596
12	DBI	DBI Fee Changes	Amending the Building, Subdivision, and Administrative Codes to adjust fees charged by the Department of Building Inspection and to establish Subfunds within the Building Inspection Fund; and affirming the Planning Department's determination under the California Environmental Quality Act	Ordinance	250592
13	DEC	Early Care and Education	Modifying the baseline funding requirements for early care and	Ordinance	250597

		Commercial Rents Tax Baseline	education programs in Fiscal Years (FYs) 2025-2026 and 2026-2027, to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax for those baseline programs		cont'd 250597
14	DPH	State Recurring Grants FY25-36	Authorizing the acceptance and expenditure of Recurring State grant funds by the San Francisco Department of Public Health for Fiscal Year (FY) 2025-2026	Resolution	250618
15	DPH	CCE Expansion Grant	Grant Agreement - California Department of Social Services - Community Care Expansion Program - Anticipated Revenue to the City \$9,895,834	Resolution	250619
16	DPH	Code Amendment	Various Codes - Environmental Health Permit, Fee, and Penalties Revisions	Ordinance	250606
17	DPH	HHIP Grant	Delegation of 9.118 Authority - Accept and Expend Grant - San Francisco Health Authority, a local governmental entity doing business as the San Francisco Health Plan ("Health Plan" or "SFHP") - Housing and Homelessness Incentive Program ("HHIP") Expanding San Francisco Department of Public Health Recuperative Care Community Supports - \$2,489,698.63	Resolution	250620
18	DPH	IPP Grant	Delegation of 9.118 Authority - Accept and Expend Grant - San Francisco Health Authority, a local governmental entity doing business as the San Francisco Health Plan ("Health Plan" or "SFHP") - Incentive Payment Program ("IPP") San Francisco Department of Public Health Epic Enhancement Implementation Project - \$6,000,000	Resolution	250621
19	DPH	Patient Revenues	Amending the Health Code to set patient rates for services provided by the Department of Public Health (DPH), for Fiscal Years 2025-2026 and 2026-2027; and authorizing DPH to waive or reduce fees to meet the needs of low-income patients through its	Resolution Ordinance	250607

			provision of charity care and other discounted payment programs		cont'd 250607
20	DPH	Continuing Prop J	Healthcare Security at Primary Care Clinics	Resolution	250615
21	DPW	DPW Fee Changes	Public Works, Subdivision Codes - Fee Modification and Waiver	Ordinance	250608
22	DPW	Continuing Prop J	Yard Operations and Street Tree Nursery	Resolution	250615
23	HOM	Continuing Prop J	Security Services	Resolution	250615
24	HOM	Continuing Prop J	Homelessness and Supportive Housing security services	Resolution	250615
25	HOM	Homelessness and Supportive Housing Fund	Approving the FYs 2025-2026 and 2026-2027 Expenditure Plan for the Department of Homelessness and Supportive Housing Fund	Resolution	250613
26	HOM	Our City, Our Home Homelessness Gross Receipts Tax	Funding Reallocation - Our City, Our Home Homelessness Gross Receipts Tax - Services to Address Homelessness - \$88,495,000 Plus Future Revenue Through FY 2027-28	Ordinance	250609
27	LIB	Friends of the Library A&E	Annual Accept & Expend legislation for the SFPL's Friends of the Library Fund	Resolution	250614
28	MOHCD	Continuing Prop J	Treeline Security Inc services for City-owned properties in predevelopment for affordable housing sites	Resolution	250615
29	OCII	OCII Budget Resolution	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2025-26 Budget	Resolution	250611
30	OCII	OCII Interim Budget Resolution	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2025-26 Interim Budget	Resolution	250610
31	PDR	Crankstart Foundation Grant A&E	Accept and Expend Grant - Retroactive - Immigration Defense Unit - Crankstart Foundation - Amendment to the Annual Salary Ordinance for FYs 2024-25 and 2025-26 - \$3,400,000	Ordinance	250598
32	POL	Code Amendment	Registration Fees and Fingerprint ID Fund	Ordinance	250599
33	PUC	Fixed Budget Amendment	Continues waiving certain small business first-year permit, license, and business registration fees	Ordinance	250602

34	REC	Bobo Estate A&E	Accept and Expend Bequest - Estate of William Benjamin Bobo - Benches, Park Furnishings and Park Improvements Across San Francisco - \$3,600,000	Resolution	250616
35	REC	Code Amendment	Amending the Park Code to authorize the Recreation and Park Department to charge fees for reserving tennis/pickleball courts at locations other than the Golden Gate Park Tennis Center; and affirming the Planning Department's determination under the California Environmental Quality Act	Ordinance	250603
36	REC	Authorizing Paid Parking in Golden Gate Park	Authorizing the Municipal Transportation Agency (SFMTA) to set parking rates in Golden Gate Park in accordance with Park Code provisions that authorize SFMTA rate-setting on park property; and affirming the Planning Department's determination under the California Environmental Quality Act	Resolution	250617
37	REC	Code Amendment	PUC Cost Recovery Fee	Ordinance	250604
38	REC	Code Amendment	Scholarship Recovery Fee	Ordinance	250605
39	REG	Continuing Prop J	Assembly and mailing of vote-by-mail ballot packets	Resolution	250615
40	SHF	Continuing Prop J	Jail Food Service	Resolution	250615