

CITY AND COUNTY OF SAN FRANCISCO
BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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June 16, 2023

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 2023-2024 to Fiscal Year 2024-2025 Budget.

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YEAR ONE: FY 2023-24**Budget Changes**

The Department's \$151,565,347 budget for FY 2023-24, as proposed by the Mayor, is \$8,880,821 or 6.2%% more than the original FY 2022-23 budget of \$142,684,526.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 208.75 FTEs, which are 15.57 FTEs more than the 193.18 FTEs in the original FY 2022-23 budget. This represents an 8.1% increase in FTEs from the original FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$130,795,166 in FY 2023-24 are \$6,725,520 or 5.4% more than FY 2022-23 revenues of \$124,069,646.

YEAR TWO: FY 2024-25**Budget Changes**

The Department's \$150,603,687 budget for FY 2024-25, as proposed by the Mayor, is \$961,660 or 0.6% less than the Mayor's proposed FY 2023-24 budget of \$151,565,347.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 203.72 FTEs, which are 5.03 FTEs less than the 208.75 FTEs in the Mayor's proposed FY 2023-24 budget. This represents a 2.4% decrease in FTEs from the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$134,129,237 in FY 2024-25 are \$3,334,071 or 2.5% more than FY 2023-24 estimated revenues of \$130,795,166.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: HRD – HUMAN RESOURCES

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
Human Resources	\$111,929,472	\$108,030,770	\$118,046,396	\$142,684,526	\$151,565,347
FTE Count	172.40	177.28	203.17	193.18	208.75

The Department's budget increased by \$39,635,875 or 35.4% from the adopted budget in FY 2019-20 to the Mayor's proposed budget in FY 2023-24. The Department's FTE count increased by 36.35 or 21.1% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor's proposed FY 2023-24 budget for the Department has increased by \$8,880,821 primarily due to costs related to negotiating labor agreements, hosting the SF Fellows program, and salaries and benefits. Other increases include technology investments to improve citywide hiring practices.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by \$961,660 largely due to reductions in allocations for labor relations.

Budget Reductions

The Department reports that the Mayor proposed \$1.6 million in reductions in FY 2023-24, which are summarized in the table attached to this report. Please note that these reductions may not be reflected in the overall change in the Department's budget due to offsetting enhancements.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: HRD – HUMAN RESOURCES

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$805,491 in FY 2023-24. Of the \$805,491 in recommended reductions, \$438,923 are ongoing savings and \$366,568 are one-time savings. These reductions would still allow an increase of \$8,880,821 or 6.2% in the Department’s FY 2023-24 budget.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$446,587 in FY 2024-25, which are ongoing savings.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

HRD - Human Resources															
Rec #	Account Title	FY 2023-24							FY 2024-25						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
HRD-1	Administration														
	Attrition Savings			(\$496,050)	(\$568,165)	\$72,115	x					(\$496,051)	(\$568,165)	\$72,114	x
	Mandatory Fringe Benefits			(\$196,834)	(\$225,449)	\$28,615	x					(\$197,811)	(\$226,568)	\$28,757	x
		Total Savings: \$100,730													
	The Department decreased budgeted attrition in FY 2023-24. Our recommendation is to return budgeted attrition to the FY 2022-23 amount, which provides the Department with a sufficient budget to fill positions and meet operational need. The Department had year end salary savings in the General Fund annual account across all divisions of more than \$600,000 in FY 2021-22 and projects high year end salary savings in the General Fund annual account across all divisions in FY 2022-23, based on actual salary spending through May 2023.														
	Programmatic Project			1,075,729	\$911,576	\$164,153	x	x							
HRD-2	Corresponds to a reduction in the Controller's budget (CON-11)														
	Equal Employment Opportunity														
	EEO Programs Senior Specialist	1.00	0.00	\$166,210	\$0	\$166,210	x		1.00	0.00	\$171,132	\$0	\$171,132	x	
	Mandatory Fringe Benefits			\$56,623	\$0	\$56,623	x				\$57,412	\$0	\$57,412	x	
	Attrition Savings			(\$145,087)	(\$290,000)	\$144,913	x	x						x	
	Mandatory Fringe Benefits			(\$57,571)	(\$115,073)	\$57,502	x	x						x	
Total Savings: \$425,248															
HRD-2	Delete one EEO Programs Senior Specialist position that has been vacant since 2015 and increase budgeted attrition to account for vacant positions. The Department had year end salary savings in the General Fund annual account across all divisions of more than \$600,000 in FY 2021-22 and projects high year end salary savings in the General Fund annual account across all divisions in FY 2022-23, based on actual salary spending through May 2023.														
	Ongoing Savings.														

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

HRD - Human Resources

Rec #	Account Title	FY 2023-24						FY 2024-25							
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
HRD-7		Recruitment, Assessment & Client Services													
	Manager III	1.00	0.00	\$187,141		\$187,141	x				\$192,683		\$192,683	x	
	Mandatory Fringe Benefits			\$66,858		\$66,858	x				\$68,739		\$68,739	x	
	Principal Human Resources Analyst	0.00	1.00		\$187,706	(\$187,706)	x					\$193,264	(\$193,264)	x	
	Mandatory Fringe Benefits				\$60,579	(\$60,579)	x					\$61,886	(\$61,886)	x	
	Manager III	1.00	0.00	\$187,141		\$187,141	x				\$192,683		\$192,683	x	
	Mandatory Fringe Benefits			\$66,858		\$66,858	x				\$68,739		\$68,739	x	
	Principal Human Resources Analyst	0.00	1.00		\$187,706	(\$187,706)	x					\$193,264	(\$193,264)	x	
	Mandatory Fringe Benefits				\$60,579	(\$60,579)	x					\$61,886	(\$61,886)	x	
	Manager III	1.00	0.00	\$187,141		\$187,141	x				\$192,683		\$192,683	x	
Mandatory Fringe Benefits			\$66,858		\$66,858	x				\$68,739		\$68,739	x		
	Principal Human Resources Analyst	0.00	1.00		\$187,706	(\$187,706)	x					\$193,264	(\$193,264)	x	
	Mandatory Fringe Benefits				\$60,579	(\$60,579)	x					\$61,886	(\$61,886)	x	
						Total Savings: \$17,142				Total Savings \$18,816					
		Deny three requested upward substitutions of Principal Human Resources Analysts to Manager III. This division has 85 authorized positions, of which seven are management positions, consisting of the Deputy Director III, four Manager IV, one Manager III, and one Manager I position, for a management to staff ratio of 1:1.1. Two of the manager positions - one Manager IV and one Manager III - were approved by the Board of Supervisors as new positions in FY 2022-23. The Department is requesting upward substitution of eight positions in this division and we are recommending approval of five.													
		Ongoing Savings.													

Recommendations of the Budget and Legislative Analyst

HRD - Human Resources																		
Rec #	Account Title	FY 2023-24							FY 2024-25									
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T			
		From	To	From	To				From	To	From	To						
		Employee Relations																
HRD-8	Attrition Savings				(\$68,684)	(\$104,000)	\$35,316	x							(\$68,684)	(\$104,000)	\$35,316	x
	Mandatory Fringe Benefits				(\$27,254)	(\$41,267)	\$14,013	x							(\$27,390)	(\$41,473)	\$14,083	x
		Total Savings: \$49,329							Total Savings \$49,399									
		Increase budgeted attrition to offset vacant positions and projected salary savings in FY 2022-23. This recommendation will still give the Department sufficient budgeted salaries to meet operational needs.																
		Workforce Development																
HRD-9	Attrition Savings				(\$65,000)	(\$100,000)	\$35,000	x							(\$65,000)	(\$100,000)	\$35,000	x
	Mandatory Fringe Benefits				(\$25,793)	(\$39,682)	\$13,889	x							(\$25,920)	(\$39,877)	\$13,957	x
		Total Savings: \$48,889							Total Savings \$48,957									
		Increase budgeted attrition to offset vacant positions and projected salary savings in FY 2022-23. This recommendation will still give the Department sufficient budgeted salaries to meet operational needs. The Department had year end salary savings in the General Fund annual account across all divisions of more than \$600,000 in FY 2021-22 and projects high year end salary savings in the General Fund annual account across all divisions in FY 2022-23, based on actual salary spending through May 2023.																
FY 2023-24																		
Total Recommended Reductions																		
One-Time Ongoing Total																		
General Fund \$366,568 \$438,923 \$805,491																		
Non-General Fund \$0 \$0 \$0																		
Total \$366,568 \$438,923 \$805,491																		
FY 2024-25																		
Total Recommended Reductions																		
One-Time Ongoing Total																		
General Fund \$0 \$446,587 \$446,587																		
Non-General Fund \$0 \$0 \$0																		
Total \$0 \$446,587 \$446,587																		

HRD - Human Resources
 Budget and Legislative Analyst Information Request
 BLA #16 Mayoral Proposed Reductions

Project	Project Title	FY2023-24	FY 2024-25
10035015	HOUSING AUTHORITY TRANSITION	\$ (74,055)	\$ (74,055)
10026742	HR Administration (Cesar Chavez Lease)	\$ -	\$ (493,902)
10026742	HR Administration (Materials & Supplies)	\$ -	\$ (8,065)
10026742	HR Administration (Interdepartmental Workorders)	\$ (1,486,420)	\$ (3,784,671)
10026743	HR Workforce Development (Materials & Supplies)	\$ -	\$ (4,731)
10026742	HR Administration (Software)	\$ -	\$ (5,082)
10026742	HR Administration (Training)	\$ -	\$ (14,289)
10026743	HR Workforce Development (Training)	\$ -	\$ (1,800)
Grand Total		\$ (1,560,475)	\$ (4,386,595)

YEAR ONE: FY 2023-24Budget Changes

The Department's \$167,271,857 budget for FY 2023-24, as proposed by the Mayor, is \$13,852,157 or 9.0% more than the original FY 2022-23 budget of \$153,419,700.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 259.50 FTEs, which are 7.85 FTEs more than the 251.65 FTEs in the original FY 2022-23 budget. This represents a 3.1% increase in FTEs from the original FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$159,643,468 in FY 2023-24 are \$12,457,026 or 8.5% more than FY 2022-23 revenues of \$147,186,442.

YEAR TWO: FY 2024-25Budget Changes

The Department's \$171,019,125 budget for FY 2024-25, as proposed by the Mayor, is \$3,747,268 or 2.2% more than the Mayor's proposed FY 2023-24 budget of \$167,271,857.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 261.28 FTEs, which are 1.78 FTEs more than the 259.50 FTEs in the Mayor's proposed FY 2023-24 budget. This represents a 0.7% increase in FTEs from the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$163,865,119 in FY 2024-25 are \$4,221,651 or 2.6% more than FY 2023-24 estimated revenues of \$159,643,468.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: TIS – TECHNOLOGY

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
Department of Technology	140,490,276	131,472,645	153,023,074	153,419,700	167,271,857
FTE Count	220.42	223.75	229.27	251.65	259.50

The Department’s budget increased by \$26,781,581 or 19.1% from the adopted budget in FY 2019-20 to the Mayor’s proposed budget in FY 2023-24. The Department’s FTE count increased by 39.08 or 17.7% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor’s proposed FY 2023-24 budget for the Department has increased by \$13,852,157 largely due to increased cost of salary and benefits, software contracts, and services of other departments.

FY 2024-25

The Mayor’s proposed FY 2024-25 budget for the Department has increased by \$3,747,268 largely due to increases in salary and benefits.

Budget Reductions

The Department reports that the Mayor proposed \$3,266,544 in reductions in FY 2023-24, which are summarized in the table attached to this report. The \$3,266,544 reductions in FY 2023-24 are net of contractual increases. The realized savings result from contract renegotiations, reduction of services no longer needed and use of prior year carryforward balances to fund operational expenditures. Additional reductions include the use of fund balance and attrition in the amounts of \$6,145,758 and \$750,000, respectively. FY 2024-25 department savings are realized largely from the use of fund balance totaling \$5,499,562.

Please note that these reductions may not be reflected in the overall change in the Department’s budget due to offsetting enhancements.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: TIS – TECHNOLOGY

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$446,956 in FY 2023-24. Of the \$446,956 in recommended reductions, \$226,857 are ongoing savings and \$220,099 are one-time savings. These reductions would still allow an increase of \$13,405,201 or 8.7% in the Department’s FY 2023-24 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$348,099.74, for total General Fund savings of \$348,099.74.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$226,857 in FY 2024-25. Of the \$226,857 in recommended reductions, \$226,857 are ongoing savings. These reductions would still allow an increase of \$3,520,411 or 2.1% in the Department’s FY 2024-25 budget.

Recommendations of the Budget and Legislative Analyst

TIS - Department of Technology

Rec #	Account Title	FY 2023-24				FY 2024-25			
		FTE		Amount		FTE		Amount	
		From	To	From	To	From	To	From	To
		DT JUSTIS							
	Systems Consulting Services			\$112,927	\$62,927	\$50,000	x	x	
TIS-1		Reduce budgeted amount for Systems Consulting Services due to insufficient justification. The recommended reduction would still fund the entire \$37,927 in requested funding for the creation of department-specific project interfaces, and it would fund \$25,000 of the \$75,000 requested for converting the system coding language. The Department did not provide a further breakdown of System Consulting Services costs or provide vendor contracts.							
	Dp-Wp Equipment Maint			\$380,224	\$359,824	\$20,400	x		\$20,400 x
TIS-2		Reduce budgeted amount for Equipment Maintenance based on historic underspending. This recommendation will still allow the Department to fund equipment maintenance at the level of costs incurred in FY 2023-24.							
	Attrition Savings	(0.57)		(\$71,883)	(\$130,471)	\$58,588	x	x	
	Mandatory Fringe Benefits			(\$28,523)	(\$38,063)	\$9,540	x	x	
TIS-3		<i>Total Savings \$68,128</i> Increase attrition savings to reflect historic levels of salary savings. The recommended increase in attrition savings would still allow for sufficient funding to meet operational need.							
	1053 IS Business Analyst - Senior	1.58	1.58	\$0	\$0	\$0	x		\$0
	Mandatory Fringe Benefits					\$0	x		\$0
		<i>Total Savings \$0</i> Deny the requested permanent positions and instead approve two two-year limited-term positions. The Department is adding two off-budget 1053 IS Business Analyst - Senior positions, funded through the COIT Data Center of Excellence (DCOE) project. The positions are intended to develop new functionalities in support of the JUSTIS DCOE project, which has a limited duration.							
TIS-4		DT INFRASTRUCTURE AND OPERATIONS							
	Programmatic Projects-Budget			\$1,369,500	\$1,317,529	\$51,971	x	x	
TIS-5		Reduce budget for Programmatic Projects due to realistic hiring timeline for two new positions funded by this account. The Department is adding two off-budget 1053 IS Business Analyst - Senior positions, funded through the COIT Data Center of Excellence project. The positions are funded at 0.79 FTE each for FY 2023 but are unlikely to have start dates prior to November of 2023, based on the timeline of a FY 2022-23 hire in this job class. This recommended savings represents the difference between 0.79 FTE each and 0.67 FTE each and would still allow for these positions to be funded starting November 1, 2023.							

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

TIS - Department of Technology

Rec #	Account Title	FY 2023-24							FY 2024-25						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		DT COMMUNICATIONS SFGOVTV													
	Division Overhead			\$1,135,692	\$929,235	\$206,457	x					\$1,135,692	\$929,235	\$206,457	x
TIS-6		Reduce budgeted amount for Division Overhead due to insufficient justification. The recommended reduction would still allow an increase of \$140,257 over FY 2022-23 budgeted funding, which the Department says is needed to increased Countywide Cost Allocation Plan (COWCAP) overhead costs.													
	Prof & Specialized Svcs-Bdgt			\$254,383	\$204,383	\$50,000	x	x	Ongoing savings.						
TIS-7		Reduce budgeted amount for Professional and Specialized Services due to available funds. The Department has \$25,000 from the Public Education Government (PEG) Cable fund that can be carried over for SFGovTV use in 2023-24 and can utilize same amount of FY 2023-24 funding from the PEG Cable fund for SFGovTV Professional and Specialized Services.													
		One-time savings.													

FY 2023-24

Total Recommended Reductions

		One-Time	Ongoing	Total
General Fund		\$220,099	\$226,857	\$446,956
Non-General Fund		\$0	\$0	\$0
Total		\$220,099	\$226,857	\$446,956

FY 2024-25

Total Recommended Reductions

		One-Time	Ongoing	Total
General Fund		\$0	\$226,857	\$226,857
Non-General Fund		\$0	\$0	\$0
Total		\$0	\$226,857	\$226,857

TIS - TECHNOLOGY

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
551133	2021	232332	10020	15861	MALTBY ELECTRIC SUPPLY CO INC	10033388	\$137
586444	2021	207921	10020	10057	T & S TRADING & ENTERPRISE CO	10030964	\$156
586444	2021	207921	10020	10057	T & S TRADING & ENTERPRISE CO	10030964	\$222
258342	2018	207929	10020	19749	GALINDO INSTALLATION & MOVING SERVICE	10024812	\$314
551133	2021	232332	10020	15861	MALTBY ELECTRIC SUPPLY CO INC	10033388	\$366
569490	2021	232332	10020	27710	PARTHEX	10033388	\$750
580640	2021	207938	10000	23462	CAMERA BOUTIQUE INC	10024777	\$750
46007	2017	207937	10020	24832	AZCO SUPPLY INC	10014029	\$992
570171	2021	232332	10020	10057	T & S TRADING & ENTERPRISE CO	10037678	\$1,099
554333	2021	207921	10020	10057	T & S TRADING & ENTERPRISE CO	10006421	\$1,144
575024	2021	207929	10020	10057	T & S TRADING & ENTERPRISE CO	10033389	\$1,434
46007	2017	207937	10020	24832	AZCO SUPPLY INC	10014029	\$1,973
46007	2017	207937	10020	24832	AZCO SUPPLY INC	10014029	\$2,950
560651	2021	207938	10000	27890	The Captioning Group Inc.	10024777	\$3,117
586444	2021	207921	10020	10057	T & S TRADING & ENTERPRISE CO	10030964	\$3,228
46007	2017	207937	10020	24832	AZCO SUPPLY INC	10014029	\$3,801
403478	2020	207929	10020	8003	XTECH	10033314	\$9,204
403478	2020	207929	10020	8003	XTECH	10033314	\$9,204
403478	2020	207929	10020	8003	XTECH	10033314	\$17,650
546659	2021	207937	10020	3153	PACIFIC GAS & ELECTRIC CO	10014029	\$48,274
360872	2019	207929	10020	19718	Gartner, Inc.	10033318	\$80,000
572326	2021	210657	10020	18574	I B M CORP	10022312	\$161,334
Total							\$348,099.74

FY23-24		FY22-23					FY23-24					EXPLANATION/DESCRIPTION OF SERVICES	REASON FOR REDUCTION and EXPLANATION OF CHANGES	DESCRIPTION OF SERVICE REDUCTION IMPACT
DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	ACCOUNT	FY 2022-23 ORIGINAL	FY 2022-23 REVISED	ACTUAL EXPENDITURES/ ENCUMBRANCES	FY 2023-24 ORIGINAL	FY 2023-24 MYR PROPOSED NET OF Adj (savings only)	FY 2023-24 MYR PROPOSED	FY 23-24 MYR PROPOSED vs FY 22-23 ORIGINAL			
207916	DT Adm CIO	28070	ISTIF Annual Authority Ctrl	5210	\$812,150	\$1,074,648	\$885,567	\$1,162,150	\$697,850	\$697,850	(\$114,300)	(\$464,300)	Savings of \$464K identified to meet target resulting from renegotiating better terms for shared licenses, postponing some initiatives, offset by base budget restored from FY23; which was transferred to fund one-time initiatives for other DT divisions.	Delay or reduce small departments costs and initiatives
207939	DT Communications Pub Info Ofc	28070	ISTIF Annual Authority Ctrl	5210	\$57,238	\$78,341	\$42,270	\$57,238	\$54,823	\$8,623	(\$48,615)	(\$2,415)	Savings of \$2.4K identified to meet target by using an alternative no-cost tool that provides similar functions	None
207931	DT EA DBMS	28070	ISTIF Annual Authority Ctrl	5210	\$627,610	\$707,629	\$285,382	\$385,210	\$338,210	\$338,210	(\$289,400)	(\$47,000)	Savings of \$47K identified to meet target by removing services and tools and related software licensing that are no longer needed	None
207922	DT EA GIS & DaaS	28070	ISTIF Annual Authority Ctrl	5210	\$731,941	\$1,422,449	\$1,118,471	\$731,941	\$585,553	\$639,134	(\$92,807)	(\$146,388)	Savings of \$146K identified to meet target by reducing contractor services due to in-house hiring	None
210689	DT EA Platforms	28070	ISTIF Annual Authority Ctrl	5210	\$618,929	\$1,090,014	\$1,072,793	\$618,929	\$572,135	\$572,135	(\$46,794)	(\$46,794)	Savings of \$47K identified to meet target by adjusting budget to actual consumption levels and reduced costs due to contract renegotiation	None
210657	DT JUSTIS	10020	GF Continuing Authority Ctrl	5210	\$1,267,176	\$1,805,415	\$1,628,223	\$1,336,237	\$1,149,164	\$1,149,164	(\$118,012)	(\$187,073)	Savings of \$187K identified to meet target by reducing consulting services no longer needed resulting from mainframe retirement	None
207941	DT SS Premier Solutions	28070	ISTIF Annual Authority Ctrl	5210	\$4,497,184	\$5,810,193	\$4,083,652	\$4,558,566	\$3,858,566	\$4,394,766	(\$102,418)	(\$700,000)	One-time savings of \$700K identified to meet target from prior year carryforward	None
207942	DT SS Service Desk	28070	ISTIF Annual Authority Ctrl	5210	\$656,108	\$1,276,406	\$770,502	\$698,260	\$198,260	\$203,203	(\$452,905)	(\$500,000)	One-time savings of \$500K identified to meet target from prior year carryforward	None
207930	DT I&O Network Svcs	28070	ISTIF Annual Authority Ctrl	5210	\$7,350,325	\$11,093,390	\$8,495,706	\$7,241,690	\$6,601,143	\$6,192,716	(\$1,157,609)	(\$640,547)	Savings of \$641K to meet target by eliminating utility costs no longer needed as well as reducing prof svc and software licensing due to change in technology, and realignments to new dept for Network Data Center offset by contractual increases	None
207930	DT I&O Network Svcs	28070	ISTIF Annual Authority Ctrl	5400	\$717,000	\$1,211,438	\$854,711	\$1,117,000	\$917,000	\$117,000	(\$600,000)	(\$200,000)	Savings of \$200K identified to meet target cut by using current stock on hand and if necessary, delay purchases to subsequent fiscal year as well as realignment to new dept code for Network Data Center.	None
207940	DT PMO	28070	ISTIF Annual Authority Ctrl	5210	\$242,928	\$598,529	\$597,792	\$242,928	\$92,928	\$92,928	(\$150,000)	(\$150,000)	Savings target of \$150K identified to meet target cut by reducing contractor services needs due to in-house hiring	None
207933	DT PS Radio	28070	ISTIF Annual Authority Ctrl	5210	\$2,891,223	\$3,019,196	\$2,919,652	\$3,169,828	\$2,816,478	\$2,946,351	\$55,128	(\$353,350)	Savings of \$353K identified to meet target cut by reducing PG&E pole replacement cost and eliminating non-Motorola equipment repair needs.	None
207938	DT Communications SFGovTV	10000	GF Annual Account Ctrl	5210	\$505,166	\$655,115	\$345,836	\$505,166	\$405,166	\$405,646	(\$99,520)	(\$100,000)	Savings of \$100K identified to meet target cut by converting to Automated AI close captioning service.	None
210700	DT I&O Telecom Svcs	28070	ISTIF Annual Authority Ctrl	5210	\$200,000	\$200,000	\$152,277	\$200,000	\$172,000	\$172,000	(\$28,000)	(\$28,000)	Savings of \$28k identified to meet target cut.	None
210700	DT I&O Telecom Svcs	28070	ISTIF Annual Authority Ctrl	5400	\$152,084	\$152,084	\$4,576	\$152,084	\$130,792	\$130,792	(\$21,292)	(\$21,292)	Savings of \$21k identified to meet target cut.	None

FY23-24		FY22-23			FY23-24						EXPLANATION/DESCRIPTION OF SERVICES	REASON FOR REDUCTION and EXPLANATION OF CHANGES	DESCRIPTION OF SERVICE REDUCTION IMPACT				
DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	ACCOUNT	FY 2022-23 ORIGINAL	FY 2022-23 REVISED	ACTUAL EXPENDITURES/ ENCUMBRANCES	FY 2023-24 ORIGINAL	FY 2023-24 MYR PROPOSED NET of Adj (savings only)	FY 2023-24 MYR PROPOSED				FY 23-24 MYR PROPOSED vs FY 22-23 ORIGINAL	FY 2023-24 REALIZED SAVINGS		
232341	DT Adm Administration	28070	ISTIF Annual Authority Ctrl	5010								(\$750,000)	Attrition Savings	Additional \$750K attrition effected by MBO	Reduced ability to hire, adverse impact to operation		
232341	DT Adm Administration	28070	ISTIF Annual Authority Ctrl	499999	(\$3,220,670)			(\$3,196,196)	(\$6,145,977)	(\$6,145,977)	(\$2,925,307)	(\$2,949,781)	Fund balance	Additional \$2.96M fund balance used to meet MBO target and balance operating fund.	None		
FY24-25		207917	DT Adm Telephone Billing	28100	ISTIF NON PROJECT CONTROLLED	5210	\$23,499,689	\$24,491,174	\$24,433,881	\$23,523,979	\$22,983,177	\$22,983,177	(\$516,512)	(\$540,802)	Utilities/Software Licensing / PBX Maintenance	MBO approved city-wide cellular usage reduction	Departments will need to monitor and reduce their cellular consumption
232341	DT Adm Administration	28070	ISTIF Annual Authority Ctrl	499999	(\$3,220,670)						(\$5,499,781)	(\$5,499,781)	(\$2,279,111)	(\$5,499,781)	Fund balance	Additional \$5.50M fund balance used to meet MBO target and balance operating fund.	None

YEAR ONE: FY 2023-24Budget Changes

The Department's \$37,414,141 budget for FY 2023-24, as proposed by the Mayor, is \$2,255,761 or 6.4% more than the original FY 2022-23 budget of \$35,158,380.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 171.42 FTEs, which are 0.71 FTEs more than the 170.71 FTEs in the original FY 2022-23 budget. This represents a 0.4% increase in FTEs from the original FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$5,258,213 in FY 2023-24 are \$2,276,184 or 30.2% less than FY 2022-23 revenues of \$7,534,397.

YEAR TWO: FY 2024-25Budget Changes

The Department's \$38,048,647 budget for FY 2024-25, as proposed by the Mayor, is \$634,506 or 1.7% more than the Mayor's proposed FY 2023-24 budget of \$37,414,141.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 177.21 FTEs, which are 5.79 FTEs more than the 171.42 FTEs in the Mayor's proposed FY 2023-24 budget. This represents a 3.4% increase in FTEs from the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$4,932,288 in FY 2024-25 are \$325,925 or 6.2% less than FY 2023-24 estimated revenues of \$5,258,213.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: ASR – ASSESSOR / RECORDER

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
Assessor / Recorder	42,101,367	39,105,431	36,178,991	35,158,380	37,414,141
FTE Count	170.93	161.69	164.17	170.71	171.42

The Department's budget decreased by \$4,687,226 or 11.1% from the adopted budget in FY 2019-20 to the Mayor's proposed budget in FY 2023-24. The Department's FTE count increased by 0.49 or 0.3% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor's proposed FY 2023-24 budget for the Department has increased by \$2,255,761 largely due to increases in non-personnel services and salaries. These increases are partially offset by reductions in programmatic projects and services of other departments.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by \$634,506 largely due to increases in salaries and fringe benefits. These increases are partially offset by reductions in programmatic projects and materials and supplies.

Budget Reductions

The Department reports that the Mayor proposed \$1,589,134 in reductions in FY 2023-24, which are summarized in the table attached to this report. However, these reductions are offset by increases in other areas, as noted above in the Department's overall budget increase of \$2,255,761.

The Department's major budget changes were adjustments made to maintain the baseline budget. General Fund support decreased by \$759,264 in FY 2023-24 due to shifting staff to self-supporting funds to address the projected revenue shortfall. Additional reductions in interdepartmental services and materials and supplies were made to align with the prior year's actuals. General Fund support was reduced in salaries (\$485,208), fringe benefits (\$258,831), services of other departments (\$138,552), and materials and supplies (\$12,597). These reductions are partially offset by increases in General Fund support to non-personnel expenses (\$135,924).

Please note that these reductions may not be reflected in the overall change in the Department's budget due to offsetting enhancements.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: ASR – ASSESSOR / RECORDER

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$236,250 in FY 2023-24. Of the \$236,250 in recommended reductions, \$101,242 are ongoing savings and \$135,008 are one-time savings. These reductions would still allow an increase of \$2,019,511 or 5.7% in the Department's FY 2023-24 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$18,653, for total General Fund savings of \$254,903.

Our policy recommendations total \$16,008 in FY 2023-24, all of which are ongoing.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$104,304 in FY 2024-25. All of the \$104,304 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$530,202 or 1.4% in the Department's FY 2024-25 budget.

Our policy recommendations total \$16,571 in FY 2023-24, all of which are ongoing.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

ASR - Assessor / Recorder

Rec #	Account Title	FY 2023-24						FY 2024-25							
		FTE		Amount		GF	1T	FTE		Amount		GF	1T		
		From	To	From	To			From	To	From	To				
		ASR Public Service													
ASR-1	9993 Attrition Savings			(\$254,598)	(\$336,934)		X							\$0	
	Mandatory Fringe Benefits			(\$101,026)	(\$133,698)		X							\$0	
		Total Savings		\$115,008				Total Savings		\$0					
		Increase Attrition Savings to reflect 3.00 FTE 4213 Assessor-Recorder Office Assistant positions that were vacated in June 2023. This Attrition Savings represents an estimated hiring date of November 1, 2023 rather than July 1, 2023. One-time savings													
		ASR Standards Mapping Analysis													
ASR-2	9993 Attrition Savings			(\$173,888)	(\$218,448)		X				(\$183,202)	(\$228,495)		\$45,293	
	Mandatory Fringe Benefits			(\$69,000)	(\$86,682)		X				(\$73,056)	(\$91,117)		\$18,061	
		Total Savings		\$62,242				Total Savings		\$63,354					
		Increase Attrition Savings to more accurately reflect vacancies within the Standards Mapping Analysis Division. This Attrition Savings represents a 13.8 percent attrition rate rather than the proposed 9.0 percent attrition rate. Ongoing savings													
		ASR Real Property													
ASR-3	9993 Attrition Savings			(\$1,448,146)	(\$1,465,328)		X				(\$1,535,069)	(\$1,553,085)		\$18,016	
	Mandatory Fringe Benefits			(\$574,628)	(\$581,446)		X				(\$612,142)	(\$619,326)		\$7,184	
		Total Savings		\$24,000				Total Savings		\$25,200					
		Increase Attrition Savings to more accurately reflect vacancies within the Real Property Division. This Attrition Savings represents a 16.8 percent attrition rate rather than the proposed 16.7 percent attrition rate. Ongoing savings													
		ASR Administration													
ASR-4	Training - Budget			\$45,450	\$35,450		X							\$0	
		Reduce Training to reflect historical underspending in this area. One-time savings													

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

ASR - Assessor / Recorder

Rec #	Account Title	FY 2023-24						FY 2024-25						
		FTE		Amount				FTE		Amount				
		From	To	From	To	Savings	GF 1T	From	To	From	To	Savings	GF 1T	
ASR-5	Travel-Budget			\$11,380	\$6,380	\$5,000	X	X				\$0		
		Reduce Travel to reflect historical underspending in this area.												
	Other Current Expenses - Bdgt			\$16,001	\$11,001	\$5,000	X	X				\$0		
ASR-6		Reduce Other Current Expenses to reflect historical underspending in this area.												
	STEPM_C Step Adjustments, Miscellaneous			(\$103,715)	(\$115,556)	\$11,841	X				(\$104,626)	(\$117,207)	\$12,581	X
	Mandatory Fringe Benefits			(\$27,668)	(\$30,827)	\$3,159	X				(\$26,354)	(\$29,523)	\$3,169	X
ASR-7		Total Savings \$15,000						Total Savings \$15,750						
		Increase step adjustments to reflect upward substitution of 1.00 FTE 0923 Manager II to 0931 Manager III (see Policy Recommendation ASR-8 below). Employee is paid above top-step at the 0923 Manager II classification and would not be paid above top-step at the 0931 Manager III classification. Disregard this recommendation if Policy Recommendation ASR-8 is accepted.												
		Ongoing savings												

FY 2023-24

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund	\$135,008	\$101,242	\$236,250
Non-General Fund	\$0	\$0	\$0
Total	\$135,008	\$101,242	\$236,250

FY 2024-25

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund	\$0	\$104,304	\$104,304
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$104,304	\$104,304

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

ASR - Assessor / Recorder

Rec #	Account Title	FY 2023-24				FY 2024-25			
		FTE		Amount		FTE		Amount	
		From	To	From	To	From	To	From	To
					Savings	GF	1T		Savings
									GF
									1T

Policy Recommendations

ASR-8	ASR Administration													
	0931 Manager III	1.00	0.00	\$187,141	\$0	\$187,141	X	1.00	0.00	\$192,683	\$0	\$192,683	X	
	Mandatory Fringe Benefits			\$66,864	\$0	\$66,864	X			\$68,742	\$0.00	\$68,742	X	
	0923 Manager II	0.00	1.00	\$0	\$173,536	(\$173,536)	X	0.00	1.00	\$0	\$178,676	(\$178,676)	X	
	Mandatory Fringe Benefits			\$0	\$64,460	(\$64,460)	X			\$0	\$66,175	(\$66,175)	X	
		Total Savings				\$16,010		Total Savings						\$16,574
		Over the last three years, growth in manager and deputy director positions across the City has outpaced total position growth by nearly three-fold (12.4% vs. 4.5%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.												
		The Department is proposing an upward substitution of 1.00 FTE 0923 Manager II position to an 0931 Manager III position at an added cost of \$16,008 in FY 2023-24. As shown in Recommendation ASR-7 above, the employee currently is paid above top-step at the 0923 Manager II classification.												
		Given the high cost of this position and the high growth of such positions in recent years, we consider approval of this proposed upward substituted position to be a policy matter for the Board of Supervisors.												
		Ongoing savings												

FY 2023-24

Total Policy Recommendations

		One-Time	Ongoing	Total
General Fund		\$0	\$16,010	\$16,010
Non-General Fund		\$0	\$0	\$0
Total		\$0	\$16,010	\$16,010

FY 2024-25

Total Policy Recommendations

		One-Time	Ongoing	Total
General Fund		\$0	\$16,574	\$16,574
Non-General Fund		\$0	\$0	\$0
Total		\$0	\$16,574	\$16,574

ASR - Assessor/Recorder

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
185409	2018	229014	10000	9642	THE PIRAS GROUP LLC	10001634	\$4,650
222116	2018	229011	10000	16536	LAVI INDUSTRIES	10001635	\$4,175
456279	2020	229015	10000	16536	LAVI INDUSTRIES	10001636	\$3,960
555323	2021	229014	10000	21313	DIVERSIFIED MANAGEMENT GROUP	10001634	\$2,488
488700	2020	229014	10000	8003	XTECH	10001634	\$1,593
456279	2020	229015	10000	16536	LAVI INDUSTRIES	10001636	\$1,485
222116	2018	229011	10000	16536	LAVI INDUSTRIES	10001635	\$302
Total							\$18,653

ASR - Assessor/Recorder

Budget and Legislative Analyst Information Request

BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	ACCOUNT	ACCOUNT TITLE	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MYR PROPOSED	FY 22/23 ORIGINAL VS FY 23/24 PROPOSED	EXPLANATION/DESCRIPTION OF SERVICES/REASON FOR REDUCTION
196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517	AS Transactions	513010	Retire City Misc	201,955	201,955	143,750	-	186,980	(14,975)	Fringe benefit reductions due to Controller adjustments.
196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517	AS Transactions	517010	Unemployment Insurance	1,132	1,132	759	-	-	(1,132)	
196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517	AS Transactions	519120	Long Term Disability Insurance	4,372	4,372	1,924	-	4,287	(85)	
196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517	AS Transactions	522000	Training - Budget	1,650	1,650	-	-	1,450	(200)	Reduced training budget to reflect actual cost for CAASA Annual Conference in FY23-24.
196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514	AS Exemptions	513010	Retire City Misc	80,304	80,304	74,887	-	75,014	(5,290)	Fringe benefit reductions due to Controller adjustments.
196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514	AS Exemptions	515710	Dependent Coverage	48,681	48,681	-	-	46,065	(2,616)	
196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514	AS Exemptions	517010	Unemployment Insurance	458	458	393	-	-	(458)	
196646	ASR Public Service	10000	GF Annual Account Ctrl	10026674	AS Customer Service	517010	Unemployment Insurance	1,243	1,243	1,239	-	-	(1,243)	
196646	ASR Public Service	10000	GF Annual Account Ctrl	10026674	AS Customer Service	519110	Flexible Benefit Package	9,350	9,350	18,104	-	5,051	(4,299)	
210811	ASR Standards Mapping Analysis	10000	GF Annual Account Ctrl	10038560	AS Standards Mapping Analysis	501010	Perm Salaries-Misc-Regular	1,800,926	1,800,926	874,470	-	1,774,547	(26,379)	Reduction in salaries due to increase in attrition for the Standards and Mapping division.
210811	ASR Standards Mapping Analysis	10000	GF Annual Account Ctrl	10038560	AS Standards Mapping Analysis	513010	Retire City Misc	323,351	323,351	193,144	-	269,101	(54,250)	Fringe benefit reductions due to Controller adjustments.
210811	ASR Standards Mapping Analysis	10000	GF Annual Account Ctrl	10038560	AS Standards Mapping Analysis	514010	Social Security (OASDI & HI)	108,757	108,757	62,011	-	107,562	(1,195)	
210811	ASR Standards Mapping Analysis	10000	GF Annual Account Ctrl	10038560	AS Standards Mapping Analysis	514020	Social Sec-Medicare(HI Only)	26,194	26,194	14,917	-	25,981	(213)	
210811	ASR Standards Mapping Analysis	10000	GF Annual Account Ctrl	10038560	AS Standards Mapping Analysis	515020	Retiree Health-Match-Prop B	11,192	11,192	9,600	-	11,102	(90)	
210811	ASR Standards Mapping Analysis	10000	GF Annual Account Ctrl	10038560	AS Standards Mapping Analysis	515030	RetireeHlthCare-CityMatchPropC	6,871	6,871	1,079	-	6,817	(54)	
210811	ASR Standards Mapping Analysis	10000	GF Annual Account Ctrl	10038560	AS Standards Mapping Analysis	517010	Unemployment Insurance	1,807	1,807	1,029	-	-	(1,807)	
229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635	AS Assessments	513010	Retire City Misc	1,120,645	1,120,645	910,184	-	1,107,045	(13,600)	
229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635	AS Assessments	517010	Unemployment Insurance	6,371	6,371	4,860	-	-	(6,371)	
229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635	AS Assessments	521000	Travel-Budget	8,900	8,900	-	-	3,900	(5,000)	Moved \$5K budget to Standards and Mapping team for ground travel, airfare, meals, and lodging to attend the Chief Appraiser's conference.
229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635	AS Assessments	527990	Other Professional Services	65,000	65,000	7,256	32,000	33,000	(32,000)	Reduced budget for Constructive Resolutions Associates (\$7K) and AAB Findings of Fact (\$25K) to align with FY21-22 actuals.
229012	ASR Personal Property	10000	GF Annual Account Ctrl	10032516	AS Personal Property	513010	Retire City Misc	491,192	491,192	434,237	-	431,583	(59,609)	Fringe benefit reductions due to Controller adjustments.
229012	ASR Personal Property	10000	GF Annual Account Ctrl	10032516	AS Personal Property	517010	Unemployment Insurance	2,755	2,755	2,318	-	-	(2,755)	
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	517010	Unemployment Insurance	2,868	2,868	2,692	-	-	(2,868)	
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	521000	Travel-Budget	11,900	11,900	2,953	229	11,380	(520)	Reduced travel budget to align with the number staff projected to attend conferences in FY23-24.

ASR - Assessor/Recorder
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	ACCOUNT	ACCOUNT TITLE	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MYR PROPOSED	FY 22/23 ORIGINAL VS FY 23/24 PROPOSED	EXPLANATION/DESCRIPTION OF SERVICES/REASON FOR REDUCTION
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	527990	Other Professional Services	65,000	145,988	28,810	171,946	42,000	(23,000)	ASR initially proposed an increase in professional services budget for additional resources for racial equity work. During the Mayor's phase, ASR reduced the initial request by \$36K in FY23-24 (originally \$70K) for a total reduction in professional services of \$23K.
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	531310	Office Machine Rental	30,000	47,262	18,494	8,994	25,000	(5,000)	Contract with Canon was amended and negotiated a cost reduction. Reduced budget to align with FY21-22 expenses and FY23-24 projected actuals.
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	535000	Other Current Expenses - Bdgt	24,100	24,100	-	-	16,001	(8,099)	Reduction of \$5K due to dell storage costs being moved to maintenance budget and \$4K reduction in printing budget for Public Affairs team to meet their projected FY23-24 needs.
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	535710	Subscriptions	3,680	3,680	2,041	-	2,958	(742)	Reduced subscription budget to align with FY21-22 actuals.
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	535960	Software Licensing Fees	187,238	233,724	111,482	13,315	9,228	(178,010)	Reduced software licensing Fees by \$15K in FY23-24 for MS Server License; ASR will use DT Projects work order to cover this expense. \$160K software licenses expenses consolidated and moved to Real Property's budget.
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	540000	Materials & Supplies-Budget	64,400	64,400	36,154	10,743	61,803	(2,597)	Reduction to align with FY21-22 actuals and projected FY22-23 actuals.
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	549210	Data Processing Supplies	11,500	12,163	1,314	174	1,500	(10,000)	Moved expenses to Recorder fund budget; reduced general fund budget by \$10K in FY23-24.
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	581280	DT SFGov TV Services	7,500	16,050	11,100	-	-	(7,500)	Department of Technology reduced budget of work order to zero.
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	581650	Leases Paid To Real Estate	1,114,122	1,114,122	784,323	-	1,021,506	(92,616)	Real Estate reduced work order budget by \$92K in FY23-24.
229014	ASR Administration	10000	GF Annual Account Ctrl	10001634	AS Administration	581750	GF-Purch-General Office	155,380	155,380	-	-	-	(155,380)	Removed work order due to inactivity.
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	501010	Perm Salaries-Misc-Regular	615,428	615,428	412,656	-	20,624	(594,804)	Moved Recorder staff salaries and fringe to recorder funds to cover general fund revenue shortfall; reduced general fund budget by \$595K.
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	513010	Retire City Misc	111,112	111,112	91,344	-	3,021	(108,091)	Fringe benefit reductions due to Controller adjustments.
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	514010	Social Security (OASDI & HI)	38,806	38,806	27,938	-	1,951	(36,855)	
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	514020	Social Sec-Medicare(HI Only)	9,076	9,076	6,932	-	456	(8,620)	
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	515010	Health Service-City Match	31,234	31,234	56,396	-	4,298	(26,936)	
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	515020	Retiree Health-Match-Prop B	3,879	3,879	2,754	-	195	(3,684)	

ASR - Assessor/Recorder

Budget and Legislative Analyst Information Request

BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	ACCOUNT	ACCOUNT TITLE	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MYR PROPOSED	FY 22/23 ORIGINAL VS FY 23/24 PROPOSED	EXPLANATION/DESCRIPTION OF SERVICES/REASON FOR REDUCTION
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	515030	RetireeHlthCare-CityMatchPropC	2,380	2,380	2,245	-	119	(2,261)	
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	515710	Dependent Coverage	65,819	65,819	-	-	2,185	(63,634)	
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	516010	Dental Coverage	6,232	6,232	5,746	-	367	(5,865)	
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	517010	Unemployment Insurance	626	626	478	-	-	(626)	
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	519110	Flexible Benefit Package	4,675	4,675	15,443	-	-	(4,675)	
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	519120	Long Term Disability Insurance	1,905	1,905	1,177	-	85	(1,820)	
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	521000	Travel-Budget	4,800	4,800	2,455	-	-	(4,800)	Moved recorder staff travel costs for CRAC Annual Conference to recorder funds; reduced general fund travel budget by \$4.8K in FY23-24
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	522000	Training - Budget	900	900	820	-	-	(900)	Moved recorder staff training costs for CRAC Annual Conference to recorder funds; reduced general fund training budget by \$2.1K in FY23-24.
229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636	AS Recording	535960	Software Licensing Fees	5,610	11,055	5,188	5,445	-	(5,610)	Moved system management costs to recorder funds; reduced general fund software licenses budget by \$5.6K in FY23-24.

YEAR ONE: FY 2023-24**Budget Changes**

The Department's \$59,270,198 budget for FY 2023-24, as proposed by the Mayor, is \$4,659,235 or 7.3% less than the original FY 2022-23 budget of \$63,929,433.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 186.38 FTEs, which are 14.01 FTEs less than the 200.39 FTEs in the original FY 2022-23 budget. This represents a 7.0% decrease in FTEs from the original FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$47,449,674 in FY 2023-24 are \$3,238,145 or 6.4% less than FY 2022-23 revenues of \$50,687,819.

YEAR TWO: FY 2024-25**Budget Changes**

The Department's \$56,372,502 budget for FY 2024-25, as proposed by the Mayor, is \$2,897,696 or 4.9% less than the Mayor's proposed FY 2023-24 budget of \$59,270,198.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 185.27 FTEs, which are 1.11 FTEs less than the 186.38 FTEs in the Mayor's proposed FY 2023-24 budget. This represents a 0.6% decrease in FTEs from the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$46,697,085 in FY 2024-25 are \$752,589 or 1.6% less than FY 2023-24 estimated revenues of \$47,449,674.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: CPC – CITY PLANNING

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
City Planning	55,665,484	60,446,114	61,977,580	63,929,433	59,270,198
FTE Count	221.67	217.29	207.41	200.39	186.38

The Department's budget increased by \$3,604,714 or 6.5% from the adopted budget in FY 2019-20 to the Mayor's proposed budget in FY 2023-24. The Department's FTE count decreased by 35.29 or 15.9% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor's proposed FY 2023-24 budget for the Department has decreased by \$4,659,235 largely due to an expected decline in fee revenue, as the fee revenue has slowed over the past several years. The proposed budget aligns decreased spending with the anticipated continued decline of fee revenues. This is largely reflected in decreases in salaries and mandatory fringe benefits through the deletion of 24 vacant positions. Programmatic project spending is also decreased due to expiring one-time funding for community development efforts in the Tenderloin.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by \$2,897,696 largely due to the continued expected decrease of fee revenues. This is largely reflected in decreases in programmatic projects and services of other departments, and partially offset by increases in salary, mandatory fringe benefits, and professional services.

Budget Reductions

The Department reports that the Mayor proposed \$11,068,417 in reductions in FY 2023-24, which are summarized in the table attached to this report. Please note that these reductions may not be reflected in the overall change in the Department's budget due to offsetting enhancements.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: CPC – CITY PLANNING

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$572,363 in FY 2023-24. All of the \$572,363 in recommended reductions are ongoing savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$29,003, for total General Fund savings of \$601,366.

Our policy recommendations total \$236,597 in FY 2023-24, all of which are ongoing.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$545,903 in FY 2024-25. All of the \$245,903 in recommended reductions are ongoing savings.

Our policy recommendations total \$243,470 in FY 2024-25, all of which are ongoing.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

CPC - City Planning

Rec #	Account Title	FY 2023-24						FY 2024-25							
		FTE		Amount				FTE		Amount					
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Administration													
	Postage			\$43,000	\$21,500	\$21,500	X					\$43,000	\$21,500	\$21,500	X
CPC-1		Reduce budgeted amount for postage in the CPC Administration Division, as the Department has not spent any funds from this account in FY 2021-22 nor FY 2022-23 (as of June 1, 2023). The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.													
	Data Processing Supplies			\$288,708	\$238,000	\$50,708	X					\$259,837	\$238,000	\$21,837	X
CPC-2		Reduce budgeted amount for data processing supplies in the CPC Administration Division, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.													
	Advertising			\$106,500	\$80,000	\$26,500	X					\$106,500	\$80,000	\$26,500	X
CPC-3		Reduce budgeted amount for advertising in the CPC Administration Division, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.													
	Credit Card Processing Fees			\$20,000	\$500	\$19,500	X					\$20,000	\$1,000	\$19,000	X
CPC-4		Reduce budgeted amount for credit card processing fees in the CPC Administration Division, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.													
	Employee Recognition			\$15,000	\$8,000	\$7,000	X					\$15,000	\$8,000	\$7,000	X
CPC-5		Reduce budgeted amount for Employee Recognition in the CPC Administration Division, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.													
	Membership Fees			\$1,485	\$500	\$985	X					\$1,485	\$500	\$985	X
CPC-6		Reduce budgeted amount for membership fees in CPC Administration, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.													
	Subscriptions			\$2,030	\$500	\$1,530	X					\$2,030	\$500	\$1,530	X
CPC-7		Reduce budgeted amount for subscriptions in CPC Administration, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.													

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

CPC - City Planning

Rec #	Account Title	FY 2023-24						FY 2024-25					
		FTE		Amount				FTE		Amount			
		From	To	From	To	Savings	GF 1T	From	To	From	To	Savings	GF 1T
CPC-8	1232 Training Officer	1.00	0.00	\$135,500	\$0	\$135,500	X	1.00	0.00	\$139,513		\$139,513	X
	Mandatory Fringe Benefits			\$50,259	\$0	\$50,259	X			\$51,230		\$51,230	X
				Total Savings	\$185,759					Total Savings	\$190,743		
		Delete 1.00 FTE 1232 Training Officer, as the position has been vacant since December 26, 2018.											
CPC-9	Attrition Savings			(\$363,432)	(\$277,068)	(\$86,364)	X			(\$347,383)	(\$256,816)	(\$90,567)	X
	Mandatory Fringe Benefits			(\$144,211)	(\$109,943)	(\$34,268)	X			(\$138,526)	(\$104,995)	(\$33,531)	X
				Total Savings	(\$120,632)					Total Savings	(\$124,098)		
		Decrease Attrition Savings to reflect the deletion of 1.00 FTE 1232 Training Officer, as shown in recommendation CPC-8.											
CPC-10	Software Licensing Fees			\$1,159,679	\$859,679	\$300,000	X			\$927,743	\$627,743	\$300,000	X
		The Department has consistently underspent in this account, with actual spending in FY 2021-22 and FY 2022-23 of \$310,517 and \$418,226 (as of June 1, 2023), respectively.											
		Although, according to the Department, in FY 2023-24, the Software Licensing Fee budget will be used to fund the implementation of the City's Digital Accessibility Standard (DAIS). The City adopted the Digital Accessibility Standard (DAIS) on November 18, 2021 and last amended the standard on September 15, 2022. The Department's timeline to begin the services needed for DAIS compliance are unknown, yet the Department must be compliant by May 2024. Additionally, the Department reports an overall cost of \$3 million across three years to meet this unfunded mandate. It is unclear whether the suggested cost to comply with this mandate is justified, nor if the funds will be spent in FY 2023-24.											
		Ongoing savings.											
CPC-11	Printing			\$11,800	\$1,000	\$10,800	X			\$11,800	\$1,000	\$10,800	X
		Reduce budgeted amount for printing in CPC Citywide Planning, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.											
		Ongoing savings.											
	Subscriptions			\$17,212	\$500	\$16,712	X			\$17,212	\$500	\$16,712	X
CPC-12		Reduce budgeted amount for subscriptions in CPC Citywide Planning, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.											
		Ongoing savings.											

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

CPC - City Planning

Rec #	Account Title	FY 2023-24							FY 2024-25								
		FTE		Amount							FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T		
CPC-13	5502 Project Manager I	1.00	0.00	\$188,244	\$0	\$188,244	X		1.00	0.00	\$193,819		\$193,819	X			
	Mandatory Fringe Benefits			\$61,762	\$0	\$61,762	X				\$63,153		\$63,153	X			
				Total Savings		\$250,006				Total Savings		\$256,972					
CPC-14	Attrition Savings			(\$613,604)	(\$463,009)	(\$150,595)	X		Ongoing savings.								
	Mandatory Fringe Benefits			(\$243,477)	(\$194,067)	(\$49,410)	X				(\$307,520)	(\$256,998)	(\$50,522)	X			
				Total Savings		(\$200,005)				Total Savings		(\$205,578)					
CPC-15	Subscriptions			\$2,500	\$500	\$2,000	X		Ongoing savings.								
											\$2,500	\$500	\$2,000	X			
		Reduce budgeted amount for subscriptions in CPC Environmental Planning, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.															

FY 2023-24

Total Recommended Reductions			Total
One-Time	Ongoing		
General Fund	\$0	\$572,363	\$572,363
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$572,363	\$572,363

FY 2024-25

Total Recommended Reductions			Total
One-Time	Ongoing		
General Fund	\$0	\$545,903	\$545,903
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$545,903	\$545,903

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

CPC - City Planning

Rec #	Account Title	FY 2023-24					FY 2024-25				
		FTE		Amount			FTE		Amount		
		From	To	From	To		From	To	From	To	
						Savings	1T				GF
											1T

Policy Recommendations

		Citywide Planning											
		1.00	0.00	\$173,536	\$0	\$173,536		1.00	0.00	\$180,834		\$180,834	
0923 Manager II													
Mandatory Fringe Benefits				\$63,061	\$0	\$63,061				\$62,636		\$62,636	
		Total Savings				\$236,597		Total Savings				\$243,470	
CPC-16		The Department is proposing to maintain 1.00 FTE for a vacant 0923 Manager II position in FY 2023-24 at a cost of \$236,597. The position has been vacant since October 30, 2021, and the Department opened applications for this position June 13, 2023.											
		Over the last three years, growth in manager and deputy director positions across the City has outpaced total position growth by nearly three-fold (12.4% vs. 4.5%). 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.											
		Given the high cost of this position and the high growth of such positions in recent years, we consider maintaining this vacant of this position to be a policy matter for the Board of Supervisors. The Board could consider reclassifying the position to a lower level, such as an 0922 Manager I, or deleting the position due to prolonged vacancy.											
		Ongoing savings.											

Ongoing savings.

FY 2023-24

Total Policy Recommendations			
One-Time	Ongoing	Total	
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$236,597	\$236,597
Total	\$0	\$236,597	\$236,597

FY 2024-25

Total Policy Recommendations			
One-Time	Ongoing	Total	
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$243,470	\$243,470
Total	\$0	\$243,470	\$243,470

CPC - City Planning

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
221136	2020	229235	10000	25169	ARCHITECTURAL RESOURCES GROUP	10001648	\$4,135
311150	2019	229236	10000	20303	FARALLON GEOGRAPHICS INC	10001645	\$30
533995	2021	229236	10020	25169	ARCHITECTURAL RESOURCES GROUP	10023010	\$3,450
542337	2021	229235	10000	43152	FOCACCIA MARKET & BAKERY	10001648	\$636
542486	2021	229234	10000	10343	STRATEGIC ECONOMICS INC	10001647	\$20,678
573351	2021	229236	10000	11543	SAN FRANCISCO MUSEUM OF MODERN ART	10001645	\$50
573369	2021	229236	10000	9664	THE MUSEUM OF THE AFRICAN DIASPORA	10001645	\$24
Total							\$29,003

CPC - City Planning
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRAN CES	FY 2023-24 MYR PROPOSED	Difference	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	501010	\$ 4,504,954		\$ 2,974,455		\$ 4,413,278	\$ (191,676)	Environmental Planning	Environmental review	To bring anticipated expenditures in line with anticipated revenue	Less review will be performed
109733	CPC Environmental Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	513010	\$ 816,847		\$ 679,867		\$ 671,782	\$ (145,065)	Environmental Planning	Environmental review	To bring anticipated expenditures in line with anticipated revenue	Less review will be performed
210706	CPC Community Equity	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	501010	\$ 140,455		\$ 92,486		\$ -	\$ (140,455)	Community Equity	Equity division	To bring anticipated expenditures in line with anticipated revenue	No material impact
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	506070	\$ 4,188,000	\$ 1,638,000	\$ 233,108		\$ -	\$ (4,188,000)	Tenderloin neighborhood work	One-time funding for Tenderloin neighborhood work	One-time funding	Project will have been completed
210706	CPC Community Equity	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	506070	\$ 200,000				\$ 100,000	\$ (100,000)	Tenderloin neighborhood work	One-time funding for Tenderloin neighborhood work	One-time funding	Project will have been completed
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	501010	\$ 1,842,827		\$ 1,123,016		\$ 1,229,207	\$ (613,620)	Executive Office	Department management	To bring anticipated expenditures in line with anticipated revenue	No material impact
210707	CPC Executive Office	10000	GF Annual Account Ctrl	10037366	CP Executive Office	10000	Operating	513010	\$ 327,796		\$ 247,230		\$ 187,647	\$ (140,149)	Executive Office	Department management	To bring anticipated expenditures in line with anticipated revenue	No material impact
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	501010	\$ 2,158,161		\$ 1,517,418		\$ 1,793,463	\$ (364,698)	Citywide Planning	Long-range planning	To bring anticipated expenditures in line with anticipated revenue	Less review will be performed
229234	CPC Citywide Planning	10000	GF Annual Account Ctrl	10001647	CP Citywide Planning	10000	Operating	513010	\$ 381,370		\$ 513,708		\$ 272,314	\$ (109,056)	Citywide Planning	Long-range planning	To bring anticipated expenditures in line with anticipated revenue	Less review will be performed
229234	CPC Citywide Planning	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	501010	\$ 181,515		\$ 130,055		\$ 42,396	\$ (139,119)	Citywide Planning	Long-range planning	One-time project funding	No material impact
229235	CPC Current Planning	10000	GF Annual Account Ctrl	10001649	CP Environmental Planning	10000	Operating	501010	\$ 517,650		\$ 199,217		\$ 289,910	\$ (227,740)	Citywide Planning	Long-range planning	To bring anticipated expenditures in line with anticipated revenue	Less review will be performed
229235	CPC Current Planning	10020	GF Continuing Authority Ctrl	10009479	PC Neighborhood Profiles Proje	11479	PC Neighborhood Profiles Proje	501010	\$ 128,287	\$ 235,690	\$ 30,719		\$ -	\$ (128,287)	Citywide Planning	Long-range planning	One-time project funding	Project will have been completed
109733	CPC Environmental Planning	10680	SR Neighborhood Dev Grants Sta	10038670	CPC FY23 CAHCD REAP	10001	Grants	506070	\$ 838,537		\$ 838,537		\$ -	\$ (838,537)	Various projects	Long-range planning	One-time grant	Projects will have been completed
154644	CPC Zoning Admin & Compliance	10840	SR Planning Code Enforcement	10023007	Short Term Rental Program	16956	CP Short Term Rental Program	501010	\$ 286,515	\$ 870,475	\$ 136,235		\$ 173,536	\$ (112,979)	Current Planning	Office of short-term rentals	To bring anticipated expenditures in line with anticipated revenue	No material impact
229234	CPC Citywide Planning	10670	SR Eastern Neighborhood CI	10023235	Eastern Neighbrrhd Infrastructu	17063	GE Eastern Neighbrrhd Infrastru	506070	\$ 459,466		\$ 323,795		\$ 259,466	\$ (200,000)	Citywide Planning	Long-range planning	To bring anticipated expenditures in line with anticipated revenue	No material impact
229234	CPC Citywide Planning	10680	SR Neighborhood Dev Grants Sta	10038671	CPC FY23 CA Coastal Conservanc	10001	Grants	506070	\$ 1,000,000				\$ -	\$ (1,000,000)	Citywide Planning	Long-range planning	One-time grant	No material impact
229234	CPC Citywide Planning	10770	SR Neighborhood Dev Grants	10038674	CPC FY23 MTC PDA/TA	10001	Grants	506070	\$ 1,900,000				\$ -	\$ (1,900,000)	Citywide Planning	Long-range planning	One-time grant	No material impact
229234	CPC Citywide Planning	14020	SR TC Grants/Continuing	10038673	CPC FY23 SFCTA PROP K	10001	Grants	506070	\$ 200,000		\$ 200,000		\$ -	\$ (200,000)	Citywide Planning	Long-range planning	One-time grant	No material impact
229235	CPC Current Planning	10770	SR Neighborhood Dev Grants	10037361	CPC FY23 CA OFFICE OF HISTORIC	10001	Grants	506070	\$ 200,000		\$ 200,000		\$ -	\$ (200,000)	Current Planning	Historic preservation grant	One-time grant	No material impact
229235	CPC Current Planning	10840	SR Planning Code Enforcement	10023000	CP Sign/Code Enforcement	16949	CP Sign Code Enforcement	501010	\$ 496,662		\$ 384,840		\$ 367,626	\$ (129,036)	Current Planning	Enforcement activities	To bring anticipated expenditures in line with anticipated revenue	No material impact

YEAR ONE: FY 2023-24Budget Changes

The Department's \$23,013,712 budget for FY 2023-24, as proposed by the Mayor, is \$292,566 or 1.3% less than the original FY 2022-23 budget of \$23,306,278.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 55.11 FTEs, which are 3.31 FTEs less than the 58.42 FTEs in the original FY 2022-23 budget. This represents a 5.7% decrease in FTEs from the original FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$294,229 in FY 2023-24 are \$295,062 or 50.1% less than FY 2022-23 revenues of \$589,291.

YEAR TWO: FY 2024-25Budget Changes

The Department's \$26,405,267 budget for FY 2024-25, as proposed by the Mayor, is \$3,391,555 or 14.7% more than the Mayor's proposed FY 2023-24 budget of \$23,013,712.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 59.07 FTEs, which are 3.96 FTEs more than the 55.11 FTEs in the Mayor's proposed FY 2023-24 budget. This represents a 7.2% increase in FTEs from the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$738,909 in FY 2024-25 are \$444,680 or 151.1% more than FY 2023-24 estimated revenues of \$294,229.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: REG – ELECTIONS

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
Elections	26,681,119	24,388,329	30,671,997	23,306,278	23,013,712
FTE Count	75.97	61.20	79.95	58.42	55.11

The Department's budget decreased by \$3,667,407 or 13.7% from the adopted budget in FY 2019-20 to the Mayor's proposed budget in FY 2023-24. The Department's FTE count decreased by 20.86 or 27.5% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor's proposed FY 2023-24 budget for the Department has decreased by \$292,566 largely due to a reduced need for temporary election staff, reflected in decreases in salaries and mandatory fringe benefits. The decrease of the FY 2023-24 budget proposal results from the passage of Proposition H in the November 2022 election, through which San Francisco voters amended the City Charter to move local elections to even-numbered years. Accordingly, the proposed budget reflects the expenses the Department will incur for conducting one election, namely the March 2024 Presidential Primary Election, rather than two elections funded during the last year's budget cycle.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by \$3,391,555 largely due to anticipated election costs, reflected in increases in non-personnel services, salaries, and fringe benefits. During this fiscal year, Elections will conduct one election, the November 5, 2024 Consolidated General Election.

Budget Reductions

The Department reports that the Mayor proposed \$1,975,007 in reductions in FY 2023-24, which are summarized in the table attached to this report. Please note that these reductions may not be reflected in the overall change in the Department's budget due to offsetting enhancements.

According to Department staff, the budget reductions impact several areas of the Department's operations, including: (1) a decrease in partnership grant funding for supplemental outreach to vulnerable populations; (2) a decrease in additional vote-by-mail ballot drop-off boxes; and (3) a decrease in funds for professional development of Department personnel.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT:

REG – ELECTIONS

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$70,763 in FY 2023-24. All of the \$70,763 in recommended reductions are ongoing savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$637,012, for total General Fund savings of \$707,775.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$60,337 in FY 2024-25. All of the \$60,337 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$3,331,218 or 14.5% in the Department's FY 2024-25 budget.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

REG - Elections

Rec #	Account Title	FY 2023-24						FY 2024-25					
		FTE		Amount		GF	1T	FTE		Amount		GF	1T
		From	To	From	To			From	To	From	To		
REG-1	Copy Machine			\$46,500	\$40,000	\$6,500	X			\$46,500	\$40,000	\$6,500	X
		Reduce budgeted amount for copy machines in Election Services, as the Department has consistently underspent this account. The suggested reduction reflects actual spending from FY 2021-22 and FY 2022-23.											
				\$104,263	\$90,000	\$14,263	X			\$93,837	\$90,000	\$3,837	X
REG-2	Minor Data Processing Equipment												
		Reduce budgeted amount for minor data processing equipment in Election Services, as the Department has consistently underspent this account. The suggested reduction reflects actual spending from FY 2021-22 and FY 2022-23.											
				\$3,135,100	\$3,085,100	\$50,000	X			\$3,135,100	\$3,085,100	\$50,000	X
REG-3	Other Professional Services												
		Reduce budgeted amount for Other Professional Services in Election Services, as the Department has consistently underspent in this account. The Department also carried forward \$150,000 in FY 2020-21 and \$997,894 in FY 2021-22. As of June 1, 2023, the Department spent \$2,389,861 of the \$3,414,407 "Other Professional Services" budget.											

FY 2023-24

Total Recommended Reductions

	One-Time		Ongoing	Total
	General Fund	Non-General Fund		
	\$0	\$0	\$70,763	\$70,763
Total	\$0	\$0	\$70,763	\$70,763

FY 2024-25

Total Recommended Reductions

	One-Time		Ongoing	Total
	General Fund	Non-General Fund		
	\$0	\$0	\$60,337	\$60,337
Total	\$0	\$0	\$60,337	\$60,337

REG - Elections

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
172934	2018	232302	10000	16241	LINDA KITTLITZ & ASSOC	10026787	\$101
180320	2018	232302	10000	18871	HERC RENTALS INC	10026787	\$90
214953	2018	232302	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026787	\$18
225267	2018	232302	10000	18871	HERC RENTALS INC	10026787	\$78
416862	2020	232302	10000	11876	RUNBECK ELECTION SERVICES INC	10026787	\$367
456094	2020	232302	10000	26079	AGURTO CORPORATION DBA PESTEC	10026787	\$140
458140	2020	232302	10000	22527	COMCAST SPOTLIGHT	10026787	\$85
463766	2020	232302	10000	24872	AUTUMN PRESS INC	10026787	\$1,907
464765	2020	232302	10000	23145	CENTER HARDWARE CO INC	10026787	\$94
464765	2020	232302	10000	23145	CENTER HARDWARE CO INC	10026787	\$2,377
469254	2020	232302	10000	22527	COMCAST SPOTLIGHT	10026787	\$41
473600	2020	232302	10000	22744	CIVIC CENTER PLAZA GARAGE	10026787	\$63
475757	2020	232302	10000	22527	COMCAST SPOTLIGHT	10026787	\$18
481071	2020	232302	10000	24872	AUTUMN PRESS INC	10026787	\$12
535967	2021	232302	10000	20623	ENTERPRISE RENT-A-CAR COMPANY OF SF L	10026787	\$1,323
539757	2021	232302	10000	23145	CENTER HARDWARE CO INC	10026787	\$142
539764	2021	232302	10000	17230	K & H INTEGRATED PRINT SOLUTIONS	10026787	\$36,505
544450	2021	232302	10000	8952	UNITED SITE SERVICES OF CALIFORNIA INC	10026787	\$22
555606	2021	232302	10000	14702	MULTICULTURAL RADIO BROADCASTING	10026787	\$2,880
558752	2021	232302	10000	47584	EFFECTV	10026787	\$1,359
573863	2021	232302	10000	46471	Q2 DATA & RESEARCH	10026787	\$150,000
575310	2021	232302	10000	47554	Toppan Merrill LLC	10026787	\$430,092
577287	2021	232302	10000	8055	WORLD JOURNAL	10026787	\$4,050
583924	2021	232302	10000	17317	JRM EQUIPMENT LLC	10026787	\$61
584882	2021	232302	10000	47554	Toppan Merrill LLC	10026787	\$5,186
Total							\$637,012

REG - Elections
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	460136	57881	57881	54276.5	0	42819	County Candidate Filing Fee	Candidate filing fees collected by the Department to appear on the ballot	The March 2024 election will have fewer contests which result in less candidate filing fees collected.	N/A
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	560000	41700	57396.31	15696.31	0	21726	Equipment Purchase-Budget	Purchase of equipment	The Department was approved for the two servers and a floor sweeper in FY23 but is only requested two servers in FY24.	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	538000	300000	300000	34828.1	0	100000	CBO Services - Budget	Grant funding for organizations who provide outreach to members of the City's hard-to-reach and vulnerable populations.	Mayoral policy decision	The reduction in grant funding to supplement the Department's efforts to educate San Franciscans about key election topics will result in fewer outreach partnerships with local community-based organizations. These partnerships assist the Department in reaching the city's hard-to-reach and vulnerable populations with elections information.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	516010	35717	35717	36843.47	0	36874	Dental Coverage	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	515020	46180	46180	50354.35	0	45239	Retiree Health-Match-Prop B	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	515030	28345	28345	11408.3	0	27781	RetireeHlthCare-CityMatch PropC	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	515710	376127	376127	6670.72	0	339500	Dependent Coverage	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	519120	12983	12983	10698.93	0	12904	Long Term Disability Insurance	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	513010	721874	721874	845778.75	0	583752	Retire City Misc	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	514010	452239	452239	365368.02	0	445439	Social Security (OASDI & HI)	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	514020	108064	108064	88499.24	0	105851	Social Sec-Medicare(HI Only)	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	517010	7451	7451	6039.32	0	0	Unemployment Insurance	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.

REG - Elections
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	542210	621	2363.7	116543.63	109396.37	13500	Hardware	Additional Ballot Drop Boxes	Mayoral policy decision	The Department had planned to expand the VBM ballot drop box infrastructure that currently includes 34 ballot drop boxes installed to 51 boxes across the City, or one ballot box for every 10,000 voters, creating higher densities of drop off boxes in neighborhoods with lower than average voter turnout. Although the entire funding for this initiative was decreased, the Department will still be able to provide three more ballot boxes, including a ballot box on the main campus of any California State University within the jurisdiction (the Department may also request permission to maintain a ballot box on any University of California campus within the jurisdiction).
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	549510	319707	539183.09	28446.69	27975.06	250000	Other Office Supplies	Office Supplies and Polling Place supplies	Budget Savings	The Department aims to reuse as many supplies as possible when supplying polling places in the upcoming elections. The Department had planned to procure polling place signage in additional languages but will now keep its existing signs produced in four languages.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	528110	37000	75347.8	10079.36	0	27000	Security	Security Services at SFUSD Polling Place sites	Budget Savings	This reduction will necessitate the Department to use fewer school sites as polling places and instead locate new polling places less familiar to voters.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	535610	1305605	1371712.16	459858.02	548985.32	606188	Postage	Postage for outgoing and incoming ballots, voter information pamphlets, and other election mail	Budget Savings	This reduction will necessitate the Department to stop mailing Voter Information Pamphlets for late registrants and instead mail them a notice with instructions on how to access a digital pamphlet or request a paper copy.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	535710	22858	99983	49185	94239.79	18258	Subscriptions	Subscriptions to online programs	Budget Savings	No impact
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	527990	3414407	4412301.24	2389860.91	7711.99	3135100	Other Professional Services	Production and translation of the voter information pamphlet	Budget Savings	This reduction will necessitate the Department to produce large print voter pamphlet and facsimile ballots in house rather than contracting with the vendor.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	530310	1911515	1970329.47	1522610.55	0	1708222	Misc Facilities Rental	Rental fees for the Department's Warehouse and SFUSD sites that serve as polling places	Budget Savings	This reduction will necessitate the Department to use fewer school sites as polling places and instead locate new polling places less familiar to voters.
232302	REG Elections Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	522020	75000	75000	27120	0	0	Training Costs Paid To Vendors	Trainings provided to employees	Budget Savings	This reduction will lead to reduced opportunities for Department staff to attend workshops dedicated to professional development, personal well-being, inclusion and bias prevention.

REG - Elections
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232302	REG Elections-Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	501010	3985064	3985064	1929951.14	0	3796456	Perm Salaries-Misc-Regular	Salaries for Permanent/ Long term staff	Mayoral policy decision	This reduction will result in unfilled positions in the Department. With the upcoming high voter turnout elections, the Department will need to have all of its key positions filled. With this reduction, the Department now needs to consider how to consolidate the responsibilities of the unfilled positions with the responsibilities of current staff.
232302	REG Elections-Services	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	581067	43110	59997.34	0	0	12875	Sr-DPW-Building Repair	Installation of an office trailer at the Department's warehouse and assistance installing ballot drop off boxes	Budget Savings	No impact, fewer services needed from DPW.
246641	REG Elections-Commission	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	513010	8956	8956	6819.21	0	7962	Retire City Misc	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.
246641	REG Elections-Commission	10000	GF Annual Account Ctrl	10026787	RG Elections	10000	Operating	517010	49	49	18.17	0	0	Unemployment Insurance	Fringe Benefit	Mayoral policy decision	This reduction commensurate reduction in perm salaries.

YEAR ONE: FY 2023-24Budget Changes

The Department's \$51,479,503 budget for FY 2023-24, as proposed by the Mayor, is \$8,382,642 or 19.5% more than the original FY 2022-23 budget of \$43,096,861.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 154.22 FTEs, which are 30.37 FTEs more than the 123.85 FTEs in the original FY 2022-23 budget. This represents a 24.5% increase in FTEs from the original FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$51,479,503 in FY 2023-24 are \$8,866,559 or 20.8% more than FY 2022-23 revenues of \$42,612,944.

YEAR TWO: FY 2024-25Budget Changes

The Department's \$54,104,920 budget for FY 2024-25, as proposed by the Mayor, is \$2,625,417 or 5.1% more than the Mayor's proposed FY 2023-24 budget of \$51,479,503.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 163.62 FTEs, which are 9.40 FTEs more than the 154.22 FTEs in the Mayor's proposed FY 2023-24 budget. This represents a 6.1% increase in FTEs from the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$54,104,920 in FY 2024-25 are \$2,625,417 or 5.1% more than FY 2023-24 estimated revenues of \$51,479,503.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: RET – RETIREMENT SYSTEM

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
Retirement System	127,947,637	39,716,333	41,360,618	43,096,861	51,479,503
FTE Count	105.48	106.83	111.98	123.85	154.22

The Department’s budget decreased by \$76,468,134 or 59.8% from the adopted budget in FY 2019-20 to the Mayor’s proposed budget in FY 2023-24. The Department’s FTE count increased by 48.74 or 46.2% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor’s proposed FY 2023-24 budget for the Department has increased by \$8,382,642 largely due to the addition of new positions and previously negotiated city-wide pay adjustments, reflected in increases in salaries and mandatory fringe benefits. The Department’s primary initiative this fiscal year is to add positions in the Retirement Services Division to account for increased complexity of the Plan, increase in membership, and increased demand for services from the members.

FY 2024-25

The Mayor’s proposed FY 2024-25 budget for the Department has increased by \$2,625,417 largely due to the addition of new positions and previously negotiated city-wide pay adjustments, reflected in increases in salaries and mandatory fringe benefits. The Department’s primary initiative this fiscal year is to add positions in the Retirement Services Division to account for increased complexity of the Plan, increase in membership, and increased demand for services from the members.

Budget Reductions

The Department reports that the Mayor made \$165,845 in expenditure reductions in FY 2023-24, which are summarized in the table attached to this report. Please note that these reductions may not be reflected in the overall change in the Department's budget due to offsetting enhancements.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: RET – RETIREMENT SYSTEM

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$499,110 in FY 2023-24. Of the \$499,110 in recommended reductions, \$479,110 are ongoing savings and \$20,000 are one-time savings. These reductions would still allow an increase of \$7,883,532 or 18.3% in the Department’s FY 2023-24 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$1,379,514, for total General Fund savings of \$1,379,514.

Our policy recommendations total \$634,307 in FY 2023-24, all of which are ongoing savings.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$693,982 in FY 2024-25. All of the \$693,982 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$1,931,435 or 3.8% in the Department’s FY 2024-25 budget.

Our policy recommendations total \$719,525 in FY 2024-25, all of which are ongoing savings.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

RET - Retirement

Rec #	Account Title	FY 2023-24							FY 2024-25						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF 1T	From	To	From	To	Savings	GF 1T		
		Retirement Services													
RET-1	Materials & Supplies - Budget			\$100,000	\$50,000	\$50,000				\$100,000	\$50,000	\$50,000			
		Reduce budgeted amount for materials and supplies budget in the RET Retirement Services Division, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.													
	Training - Budget			\$62,050	\$40,000	\$22,050				\$62,050	\$40,000	\$22,050			
RET-2		Reduce the training budget in the RET Retirement Services Division, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.													
	Prof & Specialized Svcs			\$855,442	\$800,000	\$55,442				\$855,500	\$800,000	\$55,500			
RET-3		Reduce budgeted amount for the professional and specialized services budget in the RET Retirement Services Division, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.													
	1812 Assistant Retirement Analyst	0.79	0.00	\$86,993	\$0	\$86,993		1.00	0.00	\$113,275		\$113,275			
	Mandatory Fringe Benefits			\$34,651	\$0	\$34,651				\$45,128		\$45,128			
				Total Savings		\$121,644			Total Savings		\$158,403				
RET-4		Deny 0.79 FTE new 1812 Assistant Retirement Analyst. The responsibilities of this position could be carried out by existing personnel. As of May 31, 2023, the Department has 16.68 total filled 1812 FTEs, of the 18.00 authorized permanent FTEs.													
		In FY 2023-24 and FY 2024-25, the Department is proposing 4.74 and 8.37 new FTE 1812 Assitant Retirement Analysts, respectively. We recommend denying 1.58 FTE of the proposed new 4.74 FTE in FY 2023-24.													
		Ongoing savings.													

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

RET - Retirement

Rec #	Account Title	FY 2023-24						FY 2024-25					
		FTE		Amount		GF	1T	FTE		Amount		GF	1T
		From	To	From	To			From	To	From	To		
RET-5	1812 Assistant Retirement Analyst	0.79	0.00	\$86,993	\$0	\$86,993		1.00	0.00	\$113,275		\$113,275	
	Mandatory Fringe Benefits			\$34,651	\$0	\$34,651				\$45,128		\$45,128	
		Total Savings \$121,644					Total Savings \$158,403						
		Deny 0.79 FTE new 1812 Assistant Retirement Analyst. The responsibilities of this position could be carried out by existing personnel. As of May 31, 2023, the Department has 16.68 total filled 1812 FTEs, of the 18.00 authorized permanent FTEs.											
RET-6	1209 Benefits Technician	0.79	0.00	\$68,823	\$0	\$68,823		1.00	0.00	\$89,614		\$89,614	
	Mandatory Fringe Benefits			\$29,507	\$0	\$29,507				\$39,511		\$39,511	
		Total Savings \$98,330					Total Savings \$129,125						
		Deny 0.79 FTE new 1209 Benefits Technician. The responsibilities of this position could be carried out by existing personnel.											
RET-6		In FY 2023-24 and FY 2024-25, the Department is proposing 1.58 and 4.37 new FTE 1209 Benefits Technicians, respectively. Based on the Department's current staffing levels and the proposed significant increase in FTEs for this position, we recommend denying 0.79 FTE of the proposed new 1.58 FTE in FY 2023-24. We also recommend denying 1.79 FTE of the proposed new 4.37 FTE in FY 2024-25.											
		As of May 31, 2023, the Department has 3.65 FTE vacant 1209 Benefits Technician. According to the Department, three 1209 positions have been vacant since March 2021 and one position has been vacant since June 2022, as the Department has been holding the positions for the Retirement Benefits Trainee Program. Although, according to the information received from the Department in the previous budget year, two of the positions have been held vacant for the trainee program since October 2020, and one has been held vacant for the trainee program since July 2020.											
		Ongoing savings.											
		Ongoing savings.											

RET - Retirement

GF = General Fund
1T = One Time

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

RET - Retirement

Rec #	Account Title	FY 2023-24						FY 2024-25					
		FTE		Amount				FTE		Amount			
		From	To	From	To	Savings	GF 1T	From	To	From	To	Savings	GF 1T
		SF Deferred Compensation Program											
	Prof & Specialized Svcs			\$210,000	\$200,000	\$10,000	X						
RET-10		Reduce budgeted amount for the professional and specialized services budget in the RET SF Deferred Compensation Program Division, as the Department has consistently underspent this account. The suggested reduction reflects actual and projected spending from FY 2021-22 and FY 2022-23.											

FY 2023-24

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund		\$0	\$0
Non-General Fund		\$20,000	\$479,110
Total		\$20,000	\$479,110

FY 2024-25

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund		\$0	\$0
Non-General Fund		\$0	\$693,982
Total		\$0	\$693,982

Recommendations of the Budget and Legislative Analyst

RET - Retirement

Rec #	Account Title	FY 2023-24						FY 2024-25							
		FTE		Amount				FTE		Amount					
		From	To	From	To	Savings	GF	IT	From	To	From	To	Savings	GF	IT
		Policy Recommendations													
		Investment													
	0922 Manager I	0.79	0.00	\$161,657	\$0	\$161,657			1.00	0.00	\$166,444			\$166,444	
	Mandatory Fringe Benefits			\$47,869	\$0	\$47,869					\$63,379			\$63,379	
		Total Savings				\$209,526		Total Savings				\$229,823			
RET-11	The Department is proposing 0.79 FTE for one new 0922 Manager I position in FY 2023-24 at a cost of \$209,526. The Department provided that this is a front-line position tasked with vetting, recommending, and implementing investment of the trust fund assets. Over the last three years, growth in manager and deputy director positions across the City has outpaced total position growth by nearly three-fold (12.4% vs. 4.5%). 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. Given the high cost of this position and the high growth of such positions in recent years, we consider approval of this proposed new position to be a policy matter for the Board of Supervisors. Ongoing savings.														

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

RET - Retirement

Rec #	Account Title	FY 2023-24						FY 2024-25					
		FTE		Amount		GF	1T	FTE		Amount		GF	1T
		From	To	From	To			From	To	From	To		
RET-12	0923 Manager II	0.79	0.00	\$137,219	\$0			1.00	0.00	\$178,676			
	Mandatory Fringe Benefits			\$50,965	\$0					\$66,175			
				Total Savings						Total Savings			
					\$188,184						\$244,851		
		The Department is proposing 0.79 FTE for one new 0923 Manager II position in FY 2023-24 at a cost of \$188,184. The Department provided the same justification for this position, as the 0922 Manager I position in the recommendation above, RET-12. The Department provided that this is a front-line position tasked with vetting, recommending, and implementing investment of the trust fund assets.. Over the last three years, growth in manager and deputy director positions across the City has outpaced total position growth by nearly three-fold (12.4% vs. 4.5%). 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. Given the high cost of this position and the high growth of such positions in recent years, we consider approval of this proposed new position to be a policy matter for the Board of Supervisors. The Board could consider reclassifying this position to a lower level, such as 0922 Manager I or deleting the position. ☒											
Ongoing savings													

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

RET - Retirement

Rec #	Account Title	FY 2023-24						FY 2024-25					
		FTE		Amount		GF	1T	FTE		Amount		GF	1T
		From	To	From	To			From	To	From	To		
		1.00	0.00	\$173,536	\$0	\$173,536	\$0	1.00	0.00	\$178,676	\$66,175	\$178,676	\$66,175
	Mandatory Fringe Benefits			\$63,061	\$0					\$66,175			
		Total Savings				\$236,597		Total Savings				\$244,851	
RET-13		The Department is proposing to maintain 1.00 FTE for a vacant 0923 Manager II position in FY 2023-24 at a cost of \$236,597. The position has been vacant since April 14, 2022.											
		Over the last three years, growth in manager and deputy director positions across the City has outpaced total position growth by nearly three-fold (12.4% vs. 4.5%). 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.											
		Given the high cost of this position and the high growth of such positions in recent years, we consider maintaining this vacant of this position to be a policy matter for the Board of Supervisors. The Board could consider reclassifying the position to a lower level, such as an 0922 Manager I, or deleting the position due to prolonged vacancy.Ⓢ											
		Ongoing savings.											

Ongoing savings.

FY 2023-24

Total Policy Recommendations

One-Time		Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$634,307	\$634,307
Total	\$0	\$634,307	\$634,307

FY 2024-25

Total Policy Recommendations

One-Time		Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$719,525	\$719,525
Total	\$0	\$719,525	\$719,525

RET - Retirement System

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
325314	2019	232319	31330	23416	CAPITAL GUARDIAN TRUST CO	10026788	\$1,000,000
438857	2020	232320	31330	20272	FEDERAL EXPRESS CORP	10026788	\$120
438857	2020	232319	31330	20272	FEDERAL EXPRESS CORP	10026788	\$100
438857	2020	232318	31330	20272	FEDERAL EXPRESS CORP	10026788	\$100
441744	2020	232320	31330	11040	SHRED WORKS	10026788	\$398
441744	2020	232320	31330	11040	SHRED WORKS	10026788	\$460
441744	2020	232320	31330	11040	SHRED WORKS	10026788	\$24
441744	2020	232320	31330	11040	SHRED WORKS	10026788	\$80
441744	2020	232320	31330	11040	SHRED WORKS	10026788	\$151
441744	2020	232320	31330	11040	SHRED WORKS	10026788	\$6
441744	2020	232320	31330	11040	SHRED WORKS	10026788	\$55
451235	2020	232320	31330	37584	Hyland Solutions of Delaware LLC	10026788	\$5,429
473978	2020	232320	31330	38002	Cenveo Worldwide Limited	10026788	\$4
473978	2020	232320	31330	38002	Cenveo Worldwide Limited	10026788	\$270
515556	2021	207981	31440	24235	BLACKROCK INSTITUTIONAL TRUST CO NA	10026788	\$11,149
535842	2021	232320	31330	23423	CANON SOLUTIONS AMERICA INC	10026788	\$1,954
535842	2021	232320	31330	23423	CANON SOLUTIONS AMERICA INC	10026788	\$1,229
535842	2021	232320	31330	23423	CANON SOLUTIONS AMERICA INC	10026788	\$914
535842	2021	232320	31330	23423	CANON SOLUTIONS AMERICA INC	10026788	\$1,379
535842	2021	232320	31330	23423	CANON SOLUTIONS AMERICA INC	10026788	\$59
535842	2021	232320	31330	23423	CANON SOLUTIONS AMERICA INC	10026788	\$1,016
535842	2021	232320	31330	23423	CANON SOLUTIONS AMERICA INC	10026788	\$1,752
535842	2021	232319	31330	23423	CANON SOLUTIONS AMERICA INC	10026788	\$1,319
535842	2021	232320	31330	23423	CANON SOLUTIONS AMERICA INC	10026788	\$954
535842	2021	232320	31330	23423	CANON SOLUTIONS AMERICA INC	10026788	\$1,650
536165	2021	232320	31330	14087	NOSSAMAN LLP	10026788	\$50,000
536475	2021	232320	31330	11040	SHRED WORKS	10026788	\$10
536475	2021	232320	31330	11040	SHRED WORKS	10026788	\$35
536475	2021	232320	31330	11040	SHRED WORKS	10026788	\$1
536475	2021	232320	31330	11040	SHRED WORKS	10026788	\$68
536475	2021	232320	31330	11040	SHRED WORKS	10026788	\$102
536475	2021	232320	31330	11040	SHRED WORKS	10026788	\$3
536475	2021	232320	31330	11040	SHRED WORKS	10026788	\$40
536634	2021	207981	31440	9657	THE NORTHERN TRUST COMPANY	10026788	\$65,200
536953	2021	207981	31440	16209	LIQUID WEB LLC	10026788	\$3,251
536953	2021	207981	31440	16209	LIQUID WEB LLC	10026788	\$15
537937	2021	232319	31330	18453	INCOME RESEARCH & MANAGEMENT	10026788	\$150,517
538328	2021	232318	31330	16349	LESLEY J ANDERSON MD PC	10026788	\$9,950
538335	2021	232318	31330	17198	KAISER PERMANENTE	10026788	\$1
541085	2021	232320	31330	13111	PITNEY BOWES GLOBAL FINANCIAL SVCS LLC	10026788	\$996
542636	2021	232320	31330	33427	Spirit Courier	10026788	\$500
563566	2021	232320	31330	41632	HUDEPOHL & ASSOCIATES, INC	10026788	\$68,106
568894	2021	232320	31330	26132	AEDESIGN	10026788	\$147
Total							\$1,379,514

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2022-'23 ORIGINAL	FY 2022-'23 REVISED /ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MYR PROPOSED	PROGRAM NAME	EXPLANATION /DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232319	Investment	31330	Employees Retirement Trust	10026788	RS Administration	10000	Operating	517010	8,963.00	8,963.00	5,943.57	-	-	Unemployment Insurance	Unemployment Insurance	Fringe benefit auto-calculated by Budget System	The department will be able to accommodate the reduced amount for FY 2024
232320	RET Administration	31330	Employees Retirement Trust	10026788	RS Administration	10000	Operating	513010	1,240,522.00	1,240,522.00	768,100.23	-	1,185,240.00	Retire City Misc	Retire City Misc	Fringe benefit auto-calculated by Budget System	Employer Retirement Contributions reduced due to the decreased contrib. rates
232320	RET Administration	31330	Employees Retirement Trust	10026788	RS Administration	10000	Operating	530000	80,000.00	107,044.00	132,997.00	5,936.08	45,000.00	Rents-Leases-Bldgs&Struct-Bdgt	Rents-Leases-Bldgs&Struct-Bdgt	Department voluntary reduction	The department will be able to accommodate the reduced amount for FY 2024
232320	RET Administration	31330	Employees Retirement Trust	10026788	RS Administration	10000	Operating	535000	1,071,500.00	1,093,379.00	583,871.00	412,084.00	1,008,200.00	Other Current Expenses - Bdgt	Other Current Expenses - Bdgt	Department voluntary reduction	The department will be able to accommodate the reduced amount for FY 2024
232320	RET Administration	31330	Employees Retirement Trust	10026788	RS Administration	10000	Operating	581450	25,300.00	25,300.00	3,300.00	-	22,000.00	SF-HR Mgmt Training	GF-HR Mgmt Training	Centrally loaded IDS - budget proposed by Performing Dept.	The department will be able to accommodate the reduced amount for FY 2024

YEAR ONE: FY 2023-24Budget Changes

The Department's \$1,809,307,870 budget for FY 2023-24, as proposed by the Mayor, is \$46,022,949 or 2.5% less than the original FY 2022-23 budget of \$1,855,330,819.

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

The Department's revenues of \$6,386,118,040 in FY 2023-24 are \$39,969,902 or 0.6% less than FY 2022-23 revenues of \$6,426,087,942.

YEAR TWO: FY 2024-25Budget Changes

The Department's \$1,515,592,724 budget for FY 2024-25, as proposed by the Mayor, is \$293,715,146 or 16.2% less than the Mayor's proposed FY 2023-24 budget of \$1,809,307,870.

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

The Department's revenues of \$6,287,561,158 in FY 2024-25 are \$98,556,882 or 1.5% less than FY 2023-24 estimated revenues of \$6,386,118,040.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
General City Responsibility	2,051,221,234	1,801,949,206	1,599,166,560	1,855,330,819	1,809,307,870
FTE Count	0.00	0.00	0.00	0.00	0.00

The Department’s budget decreased by \$241,913,364 or 11.8% from the adopted budget in FY 2019-20 to the Mayor’s proposed budget in FY 2023-24.

FY 2023-24

The Mayor’s proposed FY 2023-24 budget for the Department has decreased by \$46,022,949 largely due to reductions intended to close the budget gap, including a reduction in funding for community-based organization inflationary costs (to be funded with FY 2022-23 savings), a reduction in funding for the MOU Reserve (to be funded with FY 2022-23 savings), and a reduction in transfers from the General Fund’s operating fund to its project funds. These reductions are partially offset by an increase in debt service expenses.

FY 2024-25

The Mayor’s proposed FY 2024-25 budget for the Department has decreased by \$293,715,146 largely due to reductions to project funds, debt service, and required deposits to the General Reserve, partially offset by increases in funding for community-based organization inflationary costs and for the MOU Reserve.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$500,000 in FY 2023-24. Of the \$500,000 in recommended reductions, \$400,000 are ongoing savings and \$100,000 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing current-year inactive projects totaling \$797,189, for total General Fund savings of \$1,297,189.

Our reserve recommendations total \$10,000,000 in FY 2023-24, all of which are one-time.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$400,000 in FY 2024-25. All of the \$400,000 in recommended reductions are ongoing savings.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

GEN - General City Responsibility

Rec #	Account Title	FY 2023-24						FY 2024-25					
		FTE		Amount				FTE		Amount			
		From	To	From	To	Savings	GF 1T	From	To	From	To	Savings	GF 1T
		General City Responsibility											
	Other Current Expenses			\$4,850,000	\$4,750,000	\$100,000	X						
GEN-1		Reduce the amount budgeted for the audit reserve, which is used for audit adjustments. To date in FY 2022-23, \$2.1 million of this budget has been spent. The current balance of the fund is \$21.5 million and is available to be carried forward to FY 2023-24.											
	Crt Fees & Other Compensation			\$600,000	\$400,000	\$200,000	X			\$600,000	\$400,000	\$200,000	X
GEN-2		Reduce the amount budgeted for Indigent Defense Special Circumstances. In addition to the \$600,000 appropriated in FY 2022-23, more than \$1.5 million was carried forward in this project from FY 2021-22 to FY 2022-23, for a revised total FY 2022-23 budget of \$2.1 million. As of June 1, 2023, approximately \$560,000 of this budget had been spent, and more than \$1.5 million is available to be carried forward into FY 2023-24.											
	Reserve For Litigation			\$11,000,000	\$10,800,000	\$200,000	X			\$11,000,000	\$10,800,000	\$200,000	X
GEN-3		Reduce the amount budgeted for settlements and litigation. The Mayor's proposed budget increases the budget amount from \$10.8 million in FY 2022-23 to \$11 million in FY 2023-24 and FY 2024-25. This account is in addition to funds allocated for litigation in specific City department budgets and other funds designated for litigation.											

FY 2023-24

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$100,000	\$400,000	\$500,000
Non-General Fund	\$0	\$0	\$0
Total	\$100,000	\$400,000	\$500,000

FY 2024-25

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$0	\$400,000	\$400,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$400,000	\$400,000

Recommendations of the Budget and Legislative Analyst

GEN - General City Responsibility

[illegible]

Reserve Recommendations

		General City Responsibility													
Programmatic Projects-Budget				\$10,000,000	\$0	\$10,000,000	X	X							\$0
		Place \$10 million in one-time funding for the City's hosting of the Asia-Pacific Economic Cooperation (APEC) CEO Summit 2023 on Budget and Finance Committee Reserve. The APEC CEO Summit will be held in San Francisco in November 2023, and the Mayor's proposed budget includes \$10 million in one-time General Fund funding for the operational, logistical, and public information efforts needed to support the event. This funding could be used to cover a variety of potential costs, including: Moscone Center operations; local law enforcement overtime; law enforcement outside agency mutual aid; parking and traffic operations; public space cleanliness and repairs; and other potential operational costs. Of the potential uses, the specific uses of this \$10 million have not yet been identified.													
		The Budget and Legislative Analyst's Office recommends placing this \$10 million in funding on Budget and Finance Committee reserve pending the identification of the specific uses of the \$10 million in funding.													
		One-time recommendation.													

FY 2023-24			FY 2024-25			
Total Reserve Recommendations			Total Reserve Recommendations			
	One-Time	Ongoing	Total	One-Time	Ongoing	Total
General Fund	\$10,000,000	\$0	\$10,000,000	General Fund	\$0	\$0
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0
Total	\$10,000,000	\$0	\$10,000,000	Total	\$0	\$0

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

Current Year Savings

GEN - General City Responsibility

Rec #	Account Title	FY 2022-23				
		Amount				
		From	To	Savings	GF	1T
CY GEN-1	Programmatic Projects	\$3,099	\$0	\$3,099	X	X
		Close this project, which is no longer active, for budget savings.				
CY GEN-2	Capital Proj Budget -Cfwd	\$4,281	\$0	\$4,281	X	X
		Close this project, which is no longer active, for budget savings.				
CY GEN-3	Capital Proj Budget -Cfwd	\$7,810	\$0	\$7,810	X	X
		Close this project, which is no longer active, for budget savings.				
CY GEN-4	DT Telecommunications Svcs	\$4,883	\$0	\$4,883	X	X
		Close this project, which is no longer active, for budget savings.				
CY GEN-5	Programmatic Proj-Bdgt-Cfwd	\$293,514	\$0	\$293,514	X	X
	Programmatic Proj-Bdgt-Cfwd	(\$62,043)	\$0	(\$62,043)	X	X
	Programmatic Proj-Bdgt-Cfwd	(\$31,471)	\$0	(\$31,471)	X	X
		Close this project, which is no longer active, for budget savings.				
CY GEN-6	Loans Issued By City	\$517,771	\$0	\$517,771	X	X
		Close this project, which is no longer active, for budget savings.				
CY GEN-7	Capital Proj Budget -Cfwd	\$1,653	\$0	\$1,653	X	X
		Close this project, which is no longer active, for budget savings.				
CY GEN-8	Capital Proj Budget -Cfwd	\$57,693	\$0	\$57,693	X	X
		Close this project, which is no longer active, for budget savings.				

Current Year Savings			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$797,189	\$0	\$797,189
Non-General Fund	\$0	\$0	\$0
Total	\$797,189	\$0	\$797,189

YEAR ONE: FY 2023-24Budget Changes

The Department's \$84,177,890 budget for FY 2023-24, as proposed by the Mayor, is \$2,477,004 or 3.0% more than the original FY 2022-23 budget of \$81,700,886.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 251.14 FTEs, which are 2.23 FTEs more than the 248.91 FTEs in the original FY 2022-23 budget. This represents a 0.9% increase in FTEs from the original FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$71,625,672 in FY 2023-24 are \$1,710,871 or 2.4% more than FY 2022-23 revenues of \$69,914,801.

YEAR TWO: FY 2024-25Budget Changes

The Department's \$84,433,072 budget for FY 2024-25, as proposed by the Mayor, is \$255,182 or 0.3% more than the Mayor's proposed FY 2023-24 budget of \$84,177,890.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 252.08 FTEs, which are 0.94 FTEs more than the 251.14 FTEs in the Mayor's proposed FY 2023-24 budget. This represents a 0.4% increase in FTEs from the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$73,726,624 in FY 2024-25 are \$2,100,952 or 2.9% more than FY 2023-24 estimated revenues of \$71,625,672.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: CON – CONTROLLER

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
Controller	74,639,619	75,093,898	76,939,262	81,700,886	84,177,890
FTE Count	250.30	248.19	250.50	248.91	251.14

The Department's budget increased by \$9,538,271 or 12.8% from the adopted budget in FY 2019-20 to the Mayor's proposed budget in FY 2023-24. The Department's FTE count increased by 0.84 or 0.3% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor's proposed FY 2023-24 budget for the Department has increased by \$2,477,004 largely due to increased work order requests by other City Departments for accounting services and the addition of the new Refuse Rates Division to the Controller's Office. The proposed budget also includes a reduction in the lease budget of the Systems Division. The Department is proposing to vacate its second work location on Market Street and co-locate staff at City Hall, yielding lease savings.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by \$255,182 largely due to increases in salaries and benefits offset by non-personnel savings.

Budget Reductions

The Department reports that the Mayor proposed \$17,544,715 in reductions in FY 2023-24, which are summarized in the table attached to this report. Please note that these reductions may not be reflected in the overall change in the Department's budget due to offsetting enhancements.

The Department proposes ongoing savings with the termination of its 1155 Market Street, 6th Floor lease, reductions in its service work order with the Department of Technology, deletion of one payroll position and increased attrition savings. The changes in other accounts are primarily budget reallocations within the Department.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: CON – CONTROLLER

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$195,917 in FY 2023-24. All of the \$195,917 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$2,281,087 or 2.8% in the Department's FY 2023-24 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$10,730, for total General Fund savings of \$206,647.

Our policy recommendations total \$199,480 in FY 2023-24, all of which are ongoing.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$176,748 in FY 2024-25. All of the \$176,748 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$78,434 or 0.1% in the Department's FY 2024-25 budget.

Our policy recommendations total \$261,422 in FY 2024-25, all of which are ongoing.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

CON - Controller

Rec #	Account Title	FY 2023-24						FY 2024-25					
		FTE		Amount		FTE		Amount		FTE		Amount	
		From	To	From	To	From	To	From	To	From	To	From	To
CON-10	Citywide Systems Division												
	PEX 1053 IS Business Analyst-Senior	0.79	0.00							0.21	0.00		
													X
		Deny 0.79 FTE new 1053 IS Business Analyst - Senior. The responsibilities of this position could be carried out by the additional new 0.79 FTE 1053 IS Business Analyst that the Department is proposing for "Employee Access to their City" project. The authority for this position is listed in the Controller's Office, but the funding is provided by the Department of Human Resources. According to the Controller's Office, the total cost for the 0.79 1053 is \$164,153 with \$121,222 allocated to Salary and \$42,931 for Fringe. See HRD-2 for the recommendation of savings for the deletion of this position. The Department is proposing 1.58 FTE PEX 1053 (two new positions) to assist with the "Employee Access to their City" project. The intent of the "Employee Access to their City" project is to develop and implement a new "Employee Service Center," an intranet/extranet product to be made available to all City employees for various HR-tasks. The services included in CON-Systems' Employee portal will be migrated to the new Center, including timesheets, benefit enrollment, and expenses. Based on the description provided, the Department's need for the "Employee Access to their City" project can be provided by existing personnel and a single new 1053 IS Business Analyst-Senior position. Ongoing savings.											

FY 2023-24

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund		\$0	\$195,917
Non-General Fund		\$0	\$0
Total		\$0	\$195,917

FY 2024-25

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund		\$0	\$176,748
Non-General Fund		\$0	\$0
Total		\$0	\$176,748

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

CON - Controller

Rec #	Account Title	FY 2023-24					FY 2024-25				
		FTE		Amount			FTE		Amount		
		From	To	From	To	Savings	GF	1T	From	To	Savings

Policy Recommendations

		Budget & Analysis Division												
		0.79	0.00	\$147,841	\$0	\$147,841	X		1.00	0.00	\$192,683		\$192,683	X
0931 Manager III Mandatory Fringe Benefits				\$51,639		\$51,639	X				\$68,739		\$68,739	X
		Total Savings								Total Savings				
		\$199,480								\$261,422				
		The Department is proposing 0.79 FTE for one new 0931 Manager III position in FY 2023-24 at a cost of \$199,481. The proposed new manager position would develop and manage a new Department initiative, the SF Budget Academy. The intent of this new initiative is to address the shortage of staff with budgeting experience both in central agencies and departments. The program would provide required training for all City budget analyst staff, with the possibility of expanding the requirement to the Board's Budget & Legislative Analyst Office. Over the last three years, growth in manager and deputy director positions across the City has outpaced total position growth by nearly three-fold (12.4% vs. 4.5%). 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. Given the high cost of this position and the high growth of such positions in recent years, we consider approval of this proposed new position to be a policy matter for the Board of Supervisors. The Board could consider reclassifying the position to a lower level, such as an 0923 Manager II or deleting the position and terminating the proposed project. Ongoing savings.												

CON-11

FY 2023-24

Total Policy Recommendations			
One-Time	Ongoing	Total	
General Fund	\$0	\$199,480	\$199,480
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$199,480	\$199,480

FY 2024-25

Total Policy Recommendations			
One-Time	Ongoing	Total	
General Fund	\$0	\$261,422	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$261,422	\$0

Con - Controller

Order	Year	Dept Code	Fund	Supplier	Name	Project	Balance
443484	2020	229222	10000	21313	DIVERSIFIED MANAGEMENT GROUP	10001643	\$5,575
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$6
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$3
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$1
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$5
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$2
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$239
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$355
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$408
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$24
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$552
543228	2021	229222	10000	12182	RICOH USA INC	10001643	\$858
543228	2021	229227	10000	12182	RICOH USA INC	10001644	\$2
543228	2021	229227	10000	12182	RICOH USA INC	10001644	\$65
543228	2021	229227	10000	12182	RICOH USA INC	10001644	\$11
543228	2021	229227	10000	12182	RICOH USA INC	10001644	\$52
543228	2021	229227	10000	12182	RICOH USA INC	10001644	\$97
543228	2021	229227	10000	12182	RICOH USA INC	10001644	\$286
543228	2021	229227	10000	12182	RICOH USA INC	10001644	\$722
543228	2021	229227	10000	12182	RICOH USA INC	10001644	\$231
543228	2021	229231	10000	12182	RICOH USA INC	10001644	\$27
543228	2021	229231	10000	12182	RICOH USA INC	10001644	\$23
543228	2021	229231	10000	12182	RICOH USA INC	10001644	\$44
543228	2021	229231	10000	12182	RICOH USA INC	10001644	\$38
545781	2021	229227	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10001644	\$200
545781	2021	229227	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10001644	\$109
545787	2021	229222	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10001643	\$40
545787	2021	229222	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10001643	\$282
545790	2021	229231	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10001644	\$471
Total							\$10,730

FUND ID	FUND TITLE	DEPT ID	DEPT ID TITLE	AUTHORITY ID	AUTHORITY TITLE	PROJECT ID	PROJECT TITLE	Account Lvl 5	ACCOUNT	Account Title	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES As of May 30, 2023	ENCUMBRANCES	Pre-Encumbrance	FY 2023-24 MYR PROPOSED	Difference**	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
10000	GF Annual Account Ctrl	207672	CON Budget & Analysis	10000	Operating	10001644	CO Operations	5130	513010	Retire City Misc	358,808	358,808	233,980	0	0	318,462	(40,346)	CON Budget & Analysis		Net change of COLA and attrition savings adjustments	
10000	GF Annual Account Ctrl	207672	CON Budget & Analysis	10000	Operating	10001644	CO Operations	5130	517010	Unemployment Insurance	2,031	2,031	1,323	0	0	0	(2,031)	CON Budget & Analysis		Net change of COLA and attrition savings adjustments	
10000	GF Annual Account Ctrl	207672	CON Budget & Analysis	10000	Operating	10001644	CO Operations	5810	581210	DT Technology Infrastructure	46,288	46,288	46,288	0	0	44,810	(1,478)	CON Budget & Analysis		DT budget reduction. Centrally loaded by MBO.	
10000	GF Annual Account Ctrl	207672	CON Budget & Analysis	10000	Operating	10001644	CO Operations	5810	581280	DT SFGov TV Services	2,585	2,585	0	0	0	2,522	(63)	CON Budget & Analysis		DT budget reduction. Centrally loaded by MBO. Actual expenditure is charged to the division that incurred the cost.	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5010	505010	Temp Misc Regular Salaries	159,292	413,109	328,518	0	0	159,290	(2)	CON Administration		Net change of COLA and step adjustments	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5130	513010	Retire City Misc	802,990	794,038	683,231	0	0	722,274	(80,716)	CON Administration		Net change of COLA and step adjustments	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5130	517010	Unemployment Insurance	4,673	4,734	3,750	0	0	0	(4,673)	CON Administration		Net change of COLA and step adjustments	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5200	520990	Other Overhead Charges	-	(5,500,673)	(4,125,505)	-	-	(5,630,436)	(5,630,436)	CON Administration		Budget reallocation between budget account code and actual overhead account code loaded in Dept Phase. Net change is zero.	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5210	527000	Prof & Specialized Svcs-Bdgt	53,463	63,380	0	0	0	47,244	(6,219)	CON Administration		Budget reallocation between 527000 and 535960 within CON Admin Division.	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5210	527990	Other Professional Services	136,000	158,796	36,458	122,940	0	93,943	(42,057)	CON Administration		Step adjustments to fund the Emergency Management position change.	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5400	549210	Data Processing Supplies	50,000	64,231	52,349	11,383	0	25,000	(25,000)	CON Administration		Budget reallocation within Adm Division. Net change is zero.	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5810	581140	DT Technology Projects	45,484	499,977	0	0	0	5,484	(40,000)	CON Administration		DT budget reduction. Centrally loaded by MBO.	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5810	581170	GF-Risk Management Svcs (AAO)	15,794	15,794	14,241	0	0	15,714	(80)	CON Administration		Risk Management fee reduction. Centrally loaded by MBO.	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5810	581210	DT Technology Infrastructure	108,038	108,038	108,038	0	0	104,589	(3,449)	CON Administration		DT budget reduction. Centrally loaded by MBO.	
10000	GF Annual Account Ctrl	229222	CON Administration	10000	Operating	10001643	CO Administration	5810	581280	DT SFGov TV Services	6,436	6,436	0	0	0	6,277	(159)	CON Administration		DT budget reduction. Centrally loaded by MBO. Actual expenditure is charged to the division that incurred the cost.	
10000	GF Annual Account Ctrl	229227	CON Accounting	10000	Operating	10001644	CO Operations	5010	505010	Temp Misc Regular Salaries	193,636	193,636	1,105,417	0	0	193,458	(178)	CON Accounting		COLA adjustment	
10000	GF Annual Account Ctrl	229227	CON Accounting	10000	Operating	10001644	CO Operations	5130	513010	Retire City Misc	1,172,243	1,154,166	922,547	0	0	1,068,357	(103,886)	CON Accounting		COLA adjustment	
10000	GF Annual Account Ctrl	229227	CON Accounting	10000	Operating	10001644	CO Operations	5130	517010	Unemployment Insurance	6,849	6,849	7,440	0	0	0	(6,849)	CON Accounting		COLA adjustment	
10000	GF Annual Account Ctrl	229227	CON Accounting	10000	Operating	10001644	CO Operations	5200	520000	Overhead-Budget	1,465,343	0	0	0	0	0	(1,465,343)	CON Accounting		Budget reallocation between budget account code and actual overhead account code loaded in Dept Phase. Net change is zero.	
10000	GF Annual Account Ctrl	229227	CON Accounting	10000	Operating	10001644	CO Operations	5810	581210	DT Technology Infrastructure	222,241	222,241	222,241	0	0	215,146	(7,095)	CON Accounting		DT budget reduction. Centrally loaded by MBO.	
10000	GF Annual Account Ctrl	229227	CON Accounting	10000	Operating	10001644	CO Operations	5810	581280	DT SFGov TV Services	12,997	5,497	0	0	0	12,678	(319)	CON Accounting		DT budget reduction. Centrally loaded by MBO. Actual expenditure is charged to the division that incurred the cost.	
10000	GF Annual Account Ctrl	229231	CON Payroll	10000	Operating	10001644	CO Operations	5010	501010	Perm Salaries-Misc-Regular	2,106,085	1,751,500	1,331,510	0	0	2,079,389	(26,696)	CON Payroll		Net change of COLA, position deletion as well as step adjustments	
10000	GF Annual Account Ctrl	229231	CON Payroll	10000	Operating	10001644	CO Operations	5130	513010	Retire City Misc	381,557	381,557	297,141	0	0	324,530	(57,027)	CON Payroll		Net change of COLA, position deletion as well as step adjustments	
10000	GF Annual Account Ctrl	229231	CON Payroll	10000	Operating	10001644	CO Operations	5130	514010	Social Security (OASDI & HI)	129,734	129,734	95,466	0	0	129,585	(149)	CON Payroll		Net change of COLA, position deletion as well as step adjustments	
10000	GF Annual Account Ctrl	229231	CON Payroll	10000	Operating	10001644	CO Operations	5130	514020	Social Sec-Medicare(HI Only)	31,498	31,498	23,759	0	0	31,115	(383)	CON Payroll		Net change of COLA, position deletion as well as step adjustments	

FUND ID	FUND TITLE	DEPT ID	DEPT ID TITLE	AUTHORITY ID	AUTHORITY TITLE	PROJECT ID	PROJECT TITLE	Account Lvl 5	ACCOUNT	Account Title	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES As of May 30, 2023	ENCUMBRANCES	Pre-Encumbrance	FY 2023-24 MYR PROPOSED	Difference**	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
10000	GF Annual Account Ctrl	229231	CON Payroll	10000	Operating	10001644	CO Operations	5130	515020	Retiree Health-Match-Prop B	13,463	13,463	10,214	0	0	13,295	(168)	CON Payroll		Net change of COLA, position deletion as well as step adjustments	
10000	GF Annual Account Ctrl	229231	CON Payroll	10000	Operating	10001644	CO Operations	5130	515030	RetireeHealthCare-CityMatchPropC	8,261	8,261	6,451	0	0	8,167	(94)	CON Payroll		Net change of COLA, position deletion as well as step adjustments	
10000	GF Annual Account Ctrl	229231	CON Payroll	10000	Operating	10001644	CO Operations	5130	515710	Dependent Coverage	192,590	48,112	7,696	0	0	182,526	(10,064)	CON Payroll		Net change of COLA, position deletion as well as step adjustments	
10000	GF Annual Account Ctrl	229231	CON Payroll	10000	Operating	10001644	CO Operations	5130	517010	Unemployment Insurance	2,171	2,171	1,630	0	0	0	(2,171)	CON Payroll		Net change of COLA, position deletion as well as step adjustments	
10000	GF Annual Account Ctrl	229231	CON Payroll	10000	Operating	10001644	CO Operations	5810	581210	DT Technology Infrastructure	64,784	64,784	64,784	0	0	62,715	(2,069)	CON Payroll		DT budget reduction. Centrally loaded by MBO.	
10000	GF Annual Account Ctrl	229231	CON Payroll	10000	Operating	10001644	CO Operations	5810	581280	DT SFGov TV Services	3,839	3,839		0	0	3,745	(94)	CON Payroll		DT budget reduction. Centrally loaded by MBO. Actual expenditure is charged to the division that incurred the cost.	
10020	GF Continuing Authority Ctrl	207673	CON Economic Analysis	16935	CO Economic Analysis	10001644	CO Operations	5130	513010	Retire City Misc	69,263	69,221	58,799	0	0	61,353	(7,910)	CON Economic Analysis		COLA adjustment	
10020	GF Continuing Authority Ctrl	207673	CON Economic Analysis	16935	CO Economic Analysis	10001644	CO Operations	5130	517010	Unemployment Insurance	386	475	316	0	0	0	(386)	CON Economic Analysis		COLA adjustment	
10020	GF Continuing Authority Ctrl	207673	CON Economic Analysis	16935	CO Economic Analysis	10001644	CO Operations	5810	581210	DT Technology Infrastructure	6,165	6,165	6,165	0	0	5,968	(197)	CON Economic Analysis		DT budget reduction. Centrally loaded by MBO.	
10020	GF Continuing Authority Ctrl	207673	CON Economic Analysis	16935	CO Economic Analysis	10001644	CO Operations	5810	581280	DT SFGov TV Services	392	564	0	0	0	381	(11)	CON Economic Analysis		DT budget reduction. Centrally loaded by MBO. Actual expenditure is charged to the division that incurred the cost.	
10020	GF Continuing Authority Ctrl	207674	CON Public Finance	16940	CO Office Of Public Finance	10001644	CO Operations	5130	513010	Retire City Misc	42,308	165,523	153,242	0	0	37,376	(4,932)	CON Public Finance		COLA adjustment	
10020	GF Continuing Authority Ctrl	207674	CON Public Finance	16940	CO Office Of Public Finance	10001644	CO Operations	5130	517010	Unemployment Insurance	237	1,090	1,004	0	0	0	(237)	CON Public Finance		COLA adjustment	
10020	GF Continuing Authority Ctrl	207674	CON Public Finance	16940	CO Office Of Public Finance	10001644	CO Operations	5810	581280	DT SFGov TV Services	1,171	1,697	0	0	0	1,143	(28)	CON Public Finance		Budget reallocation between budget account code and actual overhead account code loaded in Dept Phase. Net change is zero.	
10020	GF Continuing Authority Ctrl	207674	CON Public Finance	16940	CO Office Of Public Finance	10001644	CO Operations	5200	520000	Overhead-Budget	135,262	0	0	0	0	0	(135,262)	CON Public Finance		Reduction to balance OPF's uses and sources budget.	
10020	GF Continuing Authority Ctrl	207674	CON Public Finance	16940	CO Office Of Public Finance	10001644	CO Operations	5400	540000	Materials & Supplies-Budget	16,583	48,621	0	0	0	14,436	(2,147)	CON Public Finance		DT budget reduction. Centrally loaded by MBO.	
10020	GF Continuing Authority Ctrl	207674	CON Public Finance	16940	CO Office Of Public Finance	10001644	CO Operations	5810	581210	DT Technology Infrastructure	18,496	18,496	18,496	0	0	17,905	(591)	CON Public Finance		DT budget reduction. Centrally loaded by MBO. Actual expenditure is charged to the division that incurred the cost.	
10020	GF Continuing Authority Ctrl	207674	CON Public Finance	16940	CO Office Of Public Finance	10001644	CO Operations	5810	581280	DT SFGov TV Services	1,171	1,697	0	0	0	1,143	(28)	CON Public Finance		Budget reallocation between budget account code and actual overhead account code loaded in Dept Phase. Net change is zero.	
10020	GF Continuing Authority Ctrl	229227	CON Accounting	22135	CO Department Financial Assist	10038740	CO Department Financial Assist	5200	520000	Overhead-Budget	157,806	0	0	0	0	0	(157,806)	CON Accounting			
10060	GF Work Order	229228	CON Citywide Systems	10002	Interdepartmental-Overhead	10001306	CON Citywide Systems	5010	509010	Premium Pay - Misc	115,598	115,598	70,783	0	0	115,597	(1)	CON Citywide Systems		COLA adjustment	
10060	GF Work Order	229228	CON Citywide Systems	10002	Interdepartmental-Overhead	10001306	CON Citywide Systems	5010	511010	Overtime - Scheduled Misc	381,655	381,655	8,233	0	0	381,654	(1)	CON Citywide Systems		COLA adjustment	
10060	GF Work Order	229228	CON Citywide Systems	10002	Interdepartmental-Overhead	10001306	CON Citywide Systems	5130	513010	Retire City Misc	2,149,651	2,150,523	1,908,613	0	0	1,921,736	(227,915)	CON Citywide Systems		COLA adjustment	
10060	GF Work Order	229228	CON Citywide Systems	10002	Interdepartmental-Overhead	10001306	CON Citywide Systems	5130	517010	Unemployment Insurance	13,244	13,249	10,681	0	0	0	(13,244)	CON Citywide Systems		COLA adjustment	
10060	GF Work Order	229228	CON Citywide Systems	10002	Interdepartmental-Overhead	10001306	CON Citywide Systems	5200	520000	Overhead-Budget	1,961,306	0	0	0	0	0	(1,961,306)	CON Citywide Systems		Budget reallocation between budget account code and actual overhead account code loaded in Dept Phase. Net change is zero.	
10060	GF Work Order	229228	CON Citywide Systems	10002	Interdepartmental-Overhead	10001306	CON Citywide Systems	5210	527990	Other Professional Services	2,430,026	1,589,404	543,037	637,942	4,195	2,029,426	(400,600)	CON Citywide Systems		Budget reduction to offset the budget increase in personnel cost for new positions as well as temp salaries.	
10060	GF Work Order	229228	CON Citywide Systems	10002	Interdepartmental-Overhead	10001306	CON Citywide Systems	5810	581141	DT CON-Financial System	2,185,211	2,185,211	1,566,135	0	0	1,541,098	(644,113)	CON Citywide Systems		DT budget reduction. Centrally loaded by MBO.	

FUND ID	FUND TITLE	DEPT ID	DEPT ID TITLE	AUTHORITY ID	AUTHORITY TITLE	PROJECT ID	PROJECT TITLE	Account Lvl 5	ACCOUNT	Account Title	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES As of May 30, 2023	ENCUMBRANCES	Pre-Encumbrance	FY 2023-24 MYR PROPOSED	Difference**	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
10060	GF Work Order	229228	CON Citywide Systems	10002	Interdepartment al-Overhead	10001306	CON Citywide Systems	5810	581210	DT Technology Infrastructure	268,628	268,628	268,628	0	0	260,052	(8,576)	CON Citywide Systems		DT budget reduction. Centrally loaded by MBO.	
10060	GF Work Order	229228	CON Citywide Systems	10002	Interdepartment al-Overhead	10001306	CON Citywide Systems	5810	581280	DT SFGov TV Services	16,933	16,933	0	0	0	16,518	(415)	CON Citywide Systems		DT budget reduction. Centrally loaded by MBO. Actual expenditure is charged to the division that incurred the cost.	
10060	GF Work Order	229228	CON Citywide Systems	10002	Interdepartment al-Overhead	10001306	CON Citywide Systems	5810	581650	Leases Paid To Real Estate	1,040,567	1,040,567	734,519	0	0	0	(1,040,567)	CON Citywide Systems		Relocate CON Systems Division from 1155 Market to City Hall. Centrally loaded by MBO.	
10060	GF Work Order	275642	CON CSA Business Operations	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5060	506070	Programmatic Projects-Budget	4,688,253	3,912,830	0	0	0	1,516,192	(3,172,061)	CON CSA Business Operations		Budget reallocation between 5060 and 5210 among CSA divisions. CSA budget is rebalanced by MBO/BAD in MYR Phase.	
10060	GF Work Order	275642	CON CSA Business Operations	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5130	513010	Retire City Misc	90,541	131,978	113,528	0	0	80,314	(10,227)	CON CSA Business Operations		COLA adjustment	
10060	GF Work Order	275642	CON CSA Business Operations	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5130	517010	Unemployment Insurance	518	741	607	0	0	0	(518)	CON CSA Business Operations		COLA adjustment	
10060	GF Work Order	275642	CON CSA Business Operations	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5200	520000	Overhead-Budget	1,780,956	0	0	0	0	0	(1,780,956)	CON CSA Business Operations		Budget reallocation between budget account code and actual overhead account code loaded in Dept Phase. Net change is zero.	
10060	GF Work Order	275642	CON CSA Business Operations	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5210	527510	Management Consulting Services	1,322,256	323,269	0	0	0	1,107,550	(214,706)	CON CSA Business Operations		Budget reallocation within 5210 among CSA divisions.	
10060	GF Work Order	275642	CON CSA Business Operations	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5810	581210	DT Technology Infrastructure	243,966	243,966	243,966	0	0	236,178	(7,788)	CON CSA Business Operations		DT budget reduction. Centrally loaded by MBO.	
10060	GF Work Order	275642	CON CSA Business Operations	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5810	581280	DT SFGov TV Services	14,019	59,070	47,028	0	0	13,675	(344)	CON CSA Business Operations		DT budget reduction. Centrally loaded by MBO. Actual expenditure is charged to the division that incurred the cost.	
10060	GF Work Order	275643	CON CSA City Audits	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5010	505010	Temp Misc Regular Salaries	75,288	226,438	204,069	0	0	75,000	(288)	CON CSA City Audits		COLA adjustment	
10060	GF Work Order	275643	CON CSA City Audits	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5130	513010	Retire City Misc	918,112	876,723	619,033	0	0	814,408	(103,704)	CON CSA City Audits		COLA adjustment	
10060	GF Work Order	275643	CON CSA City Audits	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5130	517010	Unemployment Insurance	5,256	5,258	3,453	0	0	0	(5,256)	CON CSA City Audits		COLA adjustment	
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5010	505010	Temp Misc Regular Salaries	75,288	168,644	135,495	0	0	75,000	(288)	CON CSA City Performance		COLA adjustment	
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5130	513010	Retire City Misc	699,910	698,917	510,893	0	0	620,895	(79,015)	CON CSA City Performance		COLA adjustment	
10060	GF Work Order	275644	CON CSA City Performance	10002	Interdepartment al-Overhead	10022950	CO City Services Auditor	5130	517010	Unemployment Insurance	4,025	4,030	2,751	0	0	0	(4,025)	CON CSA City Performance		COLA adjustment	

YEAR ONE: FY 2023-24Budget Changes

The Department's \$594,652,214 budget for FY 2023-24, as proposed by the Mayor, is \$15,979,713 or 2.6% less than the original FY 2022-23 budget of \$610,631,927.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 978.87 FTEs, which are 0.28 FTE more than the 978.59 FTEs in the original FY 2022-23 budget. This represents a 0% increase in FTEs from the original FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$514,900,414 in FY 2023-24 are \$15,917,730 or 3.0% less than FY 2022-23 revenues of \$530,818,144.

YEAR TWO: FY 2024-25Budget Changes

The Department's \$603,135,939 budget for FY 2024-25, as proposed by the Mayor, is \$8,483,725 or 1.4% more than the Mayor's proposed FY 2023-24 budget of \$ 594,652,214.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 980.94 FTEs, which are 2.07 FTEs more than the 978.87 FTEs in the Mayor's proposed FY 2023-24 budget. This represents a 0.2% increase in FTEs from the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$517,431,652 in FY 2024-25 are \$2,531,238 or 0.5% more than FY 2023-24 estimated revenues of \$514,900,414.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: ADM – ADMINISTRATIVE SERVICES

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
Administrative Services	\$526,530,214	\$471,084,939	\$554,825,729	\$610,631,927	\$594,652,214
FTE Count	917.06	913.06	962.00	978.59	978.87

The Department's budget increased by \$68,122,000 or 12.9% from the adopted budget in FY 2019-20 to the Mayor's proposed budget in FY 2023-24. The Department's FTE count increased/decreased by 61.81 or 6.7% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor's proposed FY 2023-24 budget for the Department has decreased by \$15,979,713 largely due to major decreases in funding for capital repair programs and debt service payments compared to FY 2022-23. Other changes in the budget include (a) planned improvements to the City's Permit Center's processes, (b) revised allocation of City departments' costs for the Office of Contract Administration, (c) returning accessibility review and inspection processes of city-permitted architectural projects from the Mayor's Office on Disability to the Department of Building Inspection, and (d) combining data and web engineering services provided by DataSF with Digital Services.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by \$8,483,725 largely due to mandated salary and fringe benefit increases, increases in insurance contracts managed by the Office of Risk Management, and increases in payments to the Public Utilities Commission for water, sewer, and power services.

Budget Reductions

The Department reports that the Mayor proposed \$70 million in reductions in FY 2023-24, which are summarized in the table attached to this report. Please note that these reductions may not be reflected in the overall change in the Department's budget due to offsetting enhancements.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: ADM – ADMINISTRATIVE SERVICES

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$1,006,867 in FY 2023-24. Of the \$1,006,867 in recommended reductions, \$867,186 are ongoing savings and \$139,680 are one-time savings.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$872,528 in FY 2024-25, which are ongoing savings. These reductions would still allow an increase of \$7,611,197 or 1.3% in the Department's FY 2024-25 budget.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget
ADM - Administrative Services

	FY 2023-24							FY 2024-25									
ADM-1	Human Resources							GF		IT		GF		IT			
	1.00		0.00		162,088		0		\$162,088		x		166,888		x		
					56,709		0		\$56,709		x		57,596		x		
			Total Savings		218,797								Total Savings		224,484		
	The Department is reorganizing the human resources function and has not determined the scope of work for this vacant position. The Department will continue to have one Industrial Hygienist and one Senior Industrial Hygienist to meet workplace health and safety requirements.																
ADM-2	311 Call Center																
					(1,555,859)		(1,655,859)		\$100,000		x		x				
					(617,372)		(657,052)		\$39,680		x		x				
			Total Savings		139,680												
	The 311 Call Center had 16 vacant positions as of May 2023, of which 9 were new positions in FY 2022-23. This program will have large salary savings in FY 2022-23, according to Controller's Office documents, but budgeted attrition was only increased by approximately \$150,000 in FY 2023-24 compared to FY 2022-23. This recommended increase in budgeted attrition will still allow sufficient budgeted salaries to meet operational needs.																
ADM-3	Immigration & Language Services																
					2,106,315		1,806,315		\$300,000		x		2,114,416		1,814,416		
					182,197		156,247		\$25,950		x		182,897		156,947		
					300,000		0		\$300,000		x		300,000		0		
	Total Savings							625,950						Total Savings		625,950	
	The Community Ambassador Program's total budget is approximately \$2.9 million for salaries, benefits, supplies, services of other departments, and other costs. In FY 2022-23, the Program had an original budget of \$2.9 million, carry forward funds of \$2.8 million, and estimated year-end spending \$2.0 million, leaving approximately \$3.7 million to be carried forward to FY 2023-24.																
	Ongoing Savings																

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget
ADM - Administrative Services

		FY 2023-24						FY 2024-25						
		Digital Services												
	IS Engineer - Senior	1.00	0.00	181,888	0	\$181,888	x		1.00	0.00	187,274	0	\$187,274	x
	Mandatory Fringe Benefits			60,614	0	\$60,614	x				62,036	0	\$62,036	x
	IS Business Analyst-Senior	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
	Positions Not Detailed			4,427,259	4,261,877	\$165,382	x				4,600,740	4,436,712	\$164,028	x
	Exp Rec From Isd (AAO)			(\$7,259,680)	(6,863,979)	(\$395,701)	x				(\$7,768,460)	(7,367,260)	(\$401,200)	x
		Total Savings 12,183						Total Savings 12,138						
ADM -4	Digital Services added six new Senior IS Engineer positions in FY 2022-23, of which five had not been filled as of May 2023. Digital Services has 16 Senior IS Engineer positions in total, of which eight are vacant. This recommendation deletes one vacant Senior IS Engineer position, which has not been approved by the Mayor's Budget Office to be filled. Digital Services will continue to have 17 Senior IS Engineer positions, which is sufficient to meet operational needs.													
	Digital Services added three new Senior IS Business Analyst positions in FY 2022-23, of which two had not been filled as of May 2023. Digital Services has 11 Senior IS Business Analyst positions in total, of which four are vacant. This recommendation deletes one off-budget Senior IS Business Analyst position, which has not been approved by the Mayor's Budget Office to be filled. Digital Services will continue to have 10 Senior IS Business Analyst positions, which is sufficient to meet operational needs.													
	Ongoing Savings													

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget
ADM - Administrative Services

ADM-5	FY 2023-24						FY 2024-25						
	Professional & Specialized Services		1,249,000	1,074,000	\$175,000	x			1,488,000	1,313,000	\$175,000	x	
	Exp Rec Fr Real Estate (AAO)		(\$604,208)	(594,285)	(\$9,923)	x			(\$619,503)	(609,872)	(\$9,631)	x	
	Exp Rec From Isd (AAO)		(\$6,863,979)	(6,748,032)	(\$115,947)	x			(\$7,367,260)	(7,249,597)	(\$117,663)	x	
	Exp Rec From Mohcd		(2,366,985)	(2,328,111)	(\$38,874)	x			(\$2,428,165)	(2,390,415)	(\$37,750)	x	
		Total Savings			10,256			Total Savings			9,956		
		The FY 2023-24 proposed budget of \$1.25 million for ongoing digital service contracts increased from the FY 2022-23 revised budget of \$853,365, of which an estimated \$175,000 is available to be carried forward, according to documents provided by the Controller's Office. Our recommendation allows an increase of approximately \$400,000 in FY 2023-24 compared to the revised budget.											
		Ongoing Savings											

FY 2023-24

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	139,680	867,186	\$1,006,867
Non-General Fund	0	0	\$0
Total	139,680	867,186	\$1,006,867

FY 2024-25

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	0	872,528	\$872,528
Non-General Fund	0	0	\$0
Total	0	872,528	\$872,528

ADM - Administrative Services
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

FUND ID	FUND TITLE	DEPT ID	DEPT TITLE	ACCT LVL 3	Reduction in FY 2023-24	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
10000	GF Annual Account Ctrl	207644	ADM 311 Customer Service Ctr	5130Fringe	242,990	311 Operations	311 provides a prompt, courteous, and professional customer service experience over the phone and online 24 hours a day to San Francisco residents, visitors, and businesses seeking general information and government services	Citywide reduction to fringe benefits; cuts to create budget savings	Reduced ability to add staff for increased call volumes from police call transfers
10000	GF Annual Account Ctrl	207648	ADM County Clerk	5130Fringe	10,728	ADM County Clerk	County Clerk provides approximately 32 different types of services to the public in five broad categories: Marriage Licenses and Domestic Partnerships; Fictitious Business Names; SF City ID Cards; Birth and Death Certificates older than three years, and other miscellaneous services.	Citywide reduction to fringe benefits	Unknown
10000	GF Annual Account Ctrl	207649	ADM Disability Access	5010Salary	302,797	Disability Access Operations	MOD ensures every program, service, benefit, activity and facility operated or funded by the City is fully accessible to, and useable by, people with disabilities. Responsible for overseeing the implementation and local enforcement of the City's obligations under the Americans with Disabilities Act (ADA) as well as other federal, state and local access codes and disability rights laws.	Transfer of Function to the Department of Building Inspection, returning responsibility of accessibility plan review and inspection of city-permitted architectural projects to the Building Official, as required by the California Building Code.	Services to be provided by DBI staff
10000	GF Annual Account Ctrl	207650	ADM Disability Access	5130Fringe	126,662	Disability Access Operations		Citywide reduction to fringe benefits; transfer of function	Unknown
10000	GF Annual Account Ctrl	207651	ADM Disability Access	58100thDep	28,361	Disability Access Operations		Citywide work order reductions	Unknown
10000	GF Annual Account Ctrl	207650	ADM Immigrant and Language Svc	58100thDep	57,732	Immigrant & Language Services	OCEIA supports other city agencies in meeting language access needs, provides support to immigrant communities to improve interactions	Citywide work order reductions	Unknown
10000	GF Annual Account Ctrl	207651	ADM Immigrant and Language Svc	5380CtyGP	1,150,000	Immigrant & Language Services	with city government, and issues grants to community groups that serve immigrant groups and groups with limited English language proficiency.	Cuts to create budget savings	Ends service provision of Community Gardening Project, Technical Assistance for Immigrant Voting Services, and youth civic engagement and voter registration grants.
10000	GF Annual Account Ctrl	207652	ADM Labor Standards	5130Fringe	18,879	Labor Standards Operations	OLSE currently enforce 37 San Francisco labor laws' ensures City contractors comply with prevailing wage requirements, enforces the Minimum Compensation Ordinance, Health Care	Citywide reduction to fringe benefits; cuts to create budget savings	Decreased ability to implement and administer labor laws.

ADM - Administrative Services
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

FUND ID	FUND TITLE	DEPT ID	DEPT TITLE	ACCT LVL 3	Reduction in FY 2023-24	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
10000	GF Annual Account Ctrl	207652	ADM Labor Standards	5210NPSvcs	355,702	Labor Standards Operations	Accountability Ordinance, the Sweat-free Contracting Ordinance, and the Citywide Project Labor Agreement, and labor laws of general application.	Cuts to create budget savings	Ends expanded workers rights outreach and education to low-wage / POC workers in high violation industries as funded by last year's addback.
10000	GF Annual Account Ctrl	228856	ADM Administration	5130Fringe	148,890	Central Office	Central Office provides a suite of management, strategic planning, budget, accounting, contracting, legislative, and human resources support to the ADM Department.	DPW HR positions fully removed from budget due to transfer of function; citywide reduction to fringe benefits	None; reflects final phase of planned Transfer of Function.
10000	GF Annual Account Ctrl	232177	ADM OCA - Procurement	5010Salary	6,619,671	OCA Operations	OCA supports the procurement of the material, equipment and services that are essential to providing governmental services for the residents of San Francisco.	OCA moved to work order fund.	N/A
10000	GF Annual Account Ctrl	232178	ADM OCA - Procurement	5130Fringe	2,534,671	OCA Operations			
10000	GF Annual Account Ctrl	232179	ADM OCA - Procurement	5210NPSvcs	25,667	OCA Operations			
10000	GF Annual Account Ctrl	232180	ADM OCA - Procurement	5400Mat&Su	33,650	OCA Operations			
10000	GF Annual Account Ctrl	232181	ADM OCA - Procurement	58100thDep	257,521	OCA Operations			
10000	GF Annual Account Ctrl	267664	ADM Grants For The Arts	5380CityGP	25,000	Grants for the Arts Operations	Grants for the Arts promotes the City through a significant economic investment in the arts through general operating support for the City's arts and cultural organizations that meet its funding criteria.	Cuts to create budget savings	Grant will be integrated into GFTA operating grant process.
10000	GF Annual Account Ctrl	274643	ADM Animal Care And Control	5130Fringe	42,660	ACC Operations	ACC is responsible for enforcement of animal welfare regulations as well as the care and rehousing of lost or abandoned animals.	Citywide reduction to fringe benefits; cuts to create budget savings	Reduced ability to backfill positions and provide core services in an efficient and timely manner.
10000	GF Annual Account Ctrl	274643	ADM Animal Care And Control	58100thDep	24,320	ACC Operations		Citywide work order reductions	Unknown
10000	GF Annual Account Ctrl	284641	ADM Medical Examiner	5130Fringe	53,976	Medical Examiner Operations	The Office of the Chief Medical Examiner (OCME) is responsible for the certification of the cause of death and manner of death of deaths of decedents under the OCME's legal jurisdiction (sudden, unexpected, and violent deaths).	Citywide reduction to fringe benefits	Unknown
10000	GF Annual Account Ctrl	284641	ADM Medical Examiner	5210NPSvcs	500,000	Medical Examiner Operations		Cuts to create budget savings	Work previously done under contract to be provided using City staff.
10000	GF Annual Account Ctrl	284641	ADM Medical Examiner	58100thDep	4,226	Medical Examiner Operations		Citywide work order reductions	Unknown
10010	GF Annual Authority Ctrl	207650	ADM Immigrant and Language Svc	5010Salary	1,637	Community Ambassador Prog	The Community Ambassadors Program (CAP) is a community safety and neighborhood engagement program that engages, informs and assists community members in San Francisco and provides a visible, non-law enforcement safety presence in several neighborhoods.	COLA adjustment from second-year change of previous budget cycle.	N/A
10010	GF Annual Authority Ctrl	207650	ADM Immigrant and Language Svc	5130Fringe	4,426	Community Ambassador Prog		Citywide reduction to fringe benefits	Unknown

ADM - Administrative Services
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

FUND ID	FUND TITLE	DEPT ID	DEPT TITLE	ACCT LVL 3	Reduction in FY 2023-24	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
10010	GF Annual Authority Ctrl	210100	ADM Office of Cannabis	5130Fringe	6,465	Office Of Cannabis	OCC implements the city's cannabis regulations, oversight of operators within City's jurisdiction, and administration of grant programs to support equity in the cannabis industry.	Citywide reduction to fringe benefits	Unknown
10010	GF Annual Authority Ctrl	210100	ADM Office of Cannabis	5210NPSvcs	19,000	Office Of Cannabis		Reduction in appeal arbitration support.	Depending on volume of appeals could result in insufficient funds for arbitration.
10010	GF Annual Authority Ctrl	228856	ADM Administration	5060ProgPr	308,000	Central Office	BOS addbacks to support Prop D implementation in District 2, and event support in District 11.	One-time addback ends	N/A
10010	GF Annual Authority Ctrl	232178	ADM Fleet Management	58100thDep	4,250	Fleet Management	Fleet management oversees the City's vehicles and equipment and executes policies around its development, management, and use.	Citywide work order reductions	Increased risk to fuel and supply price changes above budget.
10010	GF Annual Authority Ctrl	274643	ADM Animal Care And Control	5060ProgPr	80,000	ACC Operations	BOS addbacks to support emergency/routine veterinary and animal care support for the unhoused and animal support services to reduce isolation and improve quality of life and community connections in D6.	Funds moved to HSA.	N/A
10010	GF Annual Authority Ctrl	296646	ADM Entertainment Commission	5130Fringe	6,743	Entertainment Comm Operations	The San Francisco Entertainment Commission regulates, promotes and enhances entertainment and nightlife in the city of San Francisco, an industry which contributed \$78 to the local economy in 2018. The seven member commission has authority to accept, review and gather information to conduct hearings for entertainment-related permit applications.	Citywide reduction to fringe benefits	Unknown
10020	GF Continuing Authority Ctrl	207645	ADM Capital Planning	5210NPSvcs	97,355	Capital Planning Operations	Authors the biennially updated 10-year capital expenditure plan (Capital Plan), develops annual capital budgets, staffs the Capital Planning Committee and Lifelines Council, and implements disaster mitigation programs, especially related to earthquake safety and sea-level rise	End of one-time work order funds	N/A
10020	GF Continuing Authority Ctrl	207645	ADM Capital Planning	58100thDep	60,000	Capital Planning Operations		Cuts to create budget savings	Long-term inability to fund Climate Resiliency position.
10020	GF Continuing Authority Ctrl	207645	ADM Capital Planning	5600CapOut	100,000	Resilient Design		End of one-time funds	N/A
10020	GF Continuing Authority Ctrl	207645	ADM Capital Planning	5700DebSvc	401,569	Critical Repairs COP Debt Service/Cost of Issuance		Citywide reduction to debt costs	Unknown
10020	GF Continuing Authority Ctrl	207646	ADM COIT	5130Fringe	4,131	COIT Program Planning	COIT guides and oversees citywide procurement, implementation and operation of technology	Citywide reduction to fringe benefits	Unknown
10020	GF Continuing Authority Ctrl	207646	ADM COIT	5400Mat&Su	5,000	COIT Program Planning		Cuts to create budget savings	No short-term effect; limits long-term program flexibility.

ADM - Administrative Services
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

FUND ID	FUND TITLE	DEPT ID	DEPT TITLE	ACCT LVL 3	Reduction in FY 2023-24	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
10020	GF Continuing Authority Ctrl	207651	ADM Neighb Beautification	5380CityGP	40,000	ADM Neighb Beautification	The Community Challenge Grant Program (CCG), provides matching grants to local residents, businesses, non-profits and other community groups to make physical improvements to their neighborhoods, including community gardens, green spaces, gathering places, public art, watershed stewardship and other neighborhood amenities.	Cuts to create budget savings	Grant funds were not awarded in recent years, so no change in impacts expected.
10020	GF Continuing Authority Ctrl	208671	ADM Digital Services	5400Mat&Su	118,572	Digital Service	Digital Service's missions are to re-design city services so that they are accessible and available digitally whenever feasible. Major projects include to re-design and migrate citywide SF.gov platform, enhancement of SF.gov to offer online service delivery and development/expansion of online permit applications.	End of one-time budgeted costs	None
10020	GF Continuing Authority Ctrl	228875	ADM Real Estate Division	5700Debsvc	100,350	HOJ Non-CPC Relocation Budget	Hall of Justice relocation debt payments	Citywide reduction to debt costs	Unknown
10020	GF Continuing Authority Ctrl	232177	ADM OCA - Procurement	5210NPSvcs	101,650	OCA E-Procurement	OCA supports the procurement of the material, equipment and services that are essential to providing governmental services for the residents of San Francisco.	eProcurement budget is being integrated with other operations as part of OCA's new model.	N/A
10060	GF Work Order	208672	ADM Contract Monitoring	5130Fringe	43,120	CMD Operations	Contract Monitoring Department supports City suppliers and verifies compliance with 12B.	Citywide reduction to fringe benefits	Unknown
10060	GF Work Order	208672	ADM Contract Monitoring	5400Mat&Su	11,984	CMD Operations	CMD also supports development of contractors to improve pool of qualified suppliers for City work.	End of one-time budgeted costs	N/A
10060	GF Work Order	210661	ADM Data Policy and Privacy	5010Salary	845,068	DataSF	DataSF empowers the use of the City's data in decision-making and service delivery by ensuring data platforms are robust and meet user needs while also supporting strategic, citywide policy areas like racial equity, criminal justice reform, housing, and homelessness.	DataSF was reorganized under Digital Service.	N/A
10060	GF Work Order	210661	ADM Data Policy and Privacy	5130Fringe	308,592	DataSF			
10060	GF Work Order	210661	ADM Data Policy and Privacy	5210NPSvcs	327,699	DataSF			
10060	GF Work Order	228860	ADM Risk Management	5130Fringe	6,583	Risk Management Operations	Risk Management purchases property insurance for City-owned property, and advises departments on workers' compensation, indemnity, and liability.	Citywide reduction to fringe benefits	Unknown
10060	GF Work Order	228875	ADM Real Estate Division	5400Mat&Su	10,000	Permit Center Operations	Permit Center's mission is to provide residents and businesses with streamlined and efficient permit services. Staff are responsible for direct	End of one-time budgeted costs	N/A

ADM - Administrative Services
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

FUND ID	FUND TITLE	DEPT ID	DEPT TITLE	ACCT LVL 3	Reduction in FY 2023-24	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
10060	GF Work Order	228875	ADM Real Estate Division	58100thDep	870,968	Permit Center Operations	customer service support at the 49SVN Permit Center and for developing and implementing projects that seek to simplify the permitting process.	Reduce the work order with Digital Services, to only fund 2 FTE instead of 6 FTE	The Permit Center will contract out some software development/integration on work to external vendors. Digital Services will continue to work partly on Permit Center's projects, but efforts to improve permit processing will slow down.
11430	SR Conv Fac Fd- Operating	278641	ADM Convention Facilities Mgmt	5010Salary	47,180	Convention Operations	Oversee operations of City-owned Moscone Center, support SF Travel in booking business at Moscone center and supporting tourism, and coordinate city and community resources to provide a safe, clean, and welcoming environment for Moscone Center attendees.	Change to create budget savings	N/A
11430	SR Conv Fac Fd- Operating	278641	ADM Convention Facilities Mgmt	5130Fringe	37,733	Convention Operations		Change to create budget savings	N/A
11430	SR Conv Fac Fd- Operating	278641	ADM Convention Facilities Mgmt	5400Mat&Su	30,000	Convention Operations		End of one-time funds	N/A
11430	SR Conv Fac Fd- Operating	278641	ADM Convention Facilities Mgmt	58100thDep	106,098	Convention Operations		Citywide work order reductions	Unknown
11430	SR Conv Fac Fd- Operating	278641	ADM Convention Facilities Mgmt	5700DebSvc	506,231	Convention Operations		Technical error to be fixed in Tech phase	N/A
11430	SR Conv Fac Fd- Operating	278641	ADM Convention Facilities Mgmt	5980UARDes	230,250	Convention Operations		End of one-time funds	N/A
11430	SR Conv Fac Fd- Operating	278641	ADM Convention Facilities Mgmt	5950_ITO	1,000,000	Convention Services		Citywide capital planning load	N/A
11445	SR Conv Fac Fd-Moscone Expan D	278641	ADM Convention Facilities Mgmt	5700DebSvc	1,001	MED Debt Service		Citywide reduction to debt costs	Unknown
12550	SR Grants; GSF Continuing	284641	ADM Medical Examiner	5210NPSvcs	3,394	CHP DUID Toxicology Round 2	Grant from California Highway Patrol to support local enforcement of drugged driving laws.	End of one-time funds	N/A

ADM - Administrative Services
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

FUND ID	FUND TITLE	DEPT ID	DEPT TITLE	ACCT LVL 3	Reduction in FY 2023-24	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
14300	SR Real Property	228875	ADM Real Estate Division	52110NPSvcs	3,217,450	Real Estate Division	The Real Estate Division provides a wide range of real estate services for the City, including full service property management to City owned buildings as well as the acquisition of all real property required for City purposes, sale or surplus real property, and leasing property required by various City departments.	Cuts to create budget savings	Reduced ability to manage unexpected mid-year operational needs. May lead to decreased service provision.
14300	SR Real Property	228875	ADM Real Estate Division	5400Mat&Su	600,255	Real Estate Division		Cuts to create budget savings	Reduced ability to manage unexpected mid-year operational needs. May lead to decreased service provision.
14300	SR Real Property	228875	ADM Real Estate Division	5600CapOut	757,911	Real Estate Division		Decrease in one-time funds	N/A
14300	SR Real Property	228875	ADM Real Estate Division	5060ProgPr	21,896	Real Estate Division		Cuts to create budget savings	Reduced ability to manage unexpected mid-year operational needs. May lead to decreased service provision.
14400	SR Yerba Buena Gardens	228875	ADM Real Estate Division	58100thDep	32,697	Yerba Buena Gardens	Operations of the publicly-owned spaces, cultural facilities, and related components of the Yerba Buena Gardens.	Reduction in allocated staff hours from RED transaction team.	N/A
14400	SR Yerba Buena Gardens	228875	ADM Real Estate Division	5910_OTO	2,517,421	Yerba Buena Gardens		Funds are now budgeted in the necessary receiving departments (REC and MOHCD).	N/A
15384	CPXCF COP Crit Reprs/Rcv Strmls	207645	ADM Capital Planning	5600CapOut	2,187,643	Capital Planning	Capital Planning Committee-funded capital projects	Reduction in one-time funds	N/A
15384	CPXCF COP Crit Reprs/Rcv Strmls	207645	ADM Capital Planning	5700DebSvc	13,474,620	Capital Planning		Reduction in one-time funds	N/A
15384	CPXCF COP Crit Reprs/Rcv Strmls	207649	ADM Disability Access	5600CapOut	900,000	Mayor's Office on Disability		End of one-time funds	N/A
15384	CPXCF COP Crit Reprs/Rcv Strmls	228875	ADM Real Estate Division	5600CapOut	7,288,000	Real Estate		Reduction in one-time funds	N/A
15384	CPXCF COP Crit Reprs/Rcv Strmls	232178	ADM Fleet Management	5600CapOut	9,225,727	Central Shops		End of one-time funds	N/A
28310	ISOIS REPRODUCTION FUND	228880	ADM ReproMail	58100thDep	25,662	ReproMail	Reproduction and Mail Services (ReproMail) provides quality design and archiving, publishing, mailing and delivery services to the majority of San Francisco City government agencies.	Citywide work order reductions	Unknown
27500	ISCSF CENTRAL SHOPS FUND	232178	ADM Fleet Management	5130Fringe	133,156	Fleet Management	Fleet management oversees the City's vehicles and equipment and executes policies around its development, management, and use.	Citywide reduction to fringe benefits; cuts to create budget savings	Reduced ability to backfill positions and provide core services in an efficient and timely manner.
10600	SR Neighborhood Beautification	207651	ADM Neighb Beautification	5130Fringe	2,153	ADM Neighb Beautification	The Community Challenge Grant Program (CCG), provides matching grants to local residents, businesses, non-profits and other community groups to make physical improvements to their	Citywide reduction to fringe benefits	Unknown
10600	SR Neighborhood Beautification	207651	ADM Neighb Beautification	53800CityGP	11,400	ADM Neighb Beautification	Balancing grants to local residents, businesses, non-profits and other community groups to make physical improvements to their	Balancing within tax revenue projections	Less grant funds available

ADM - Administrative Services
 Budget and Legislative Analyst Information Request
 BLA #16 Mayoral Proposed Reductions

FUND ID	FUND TITLE	DEPT ID	DEPT TITLE	ACCT LVL 3	Reduction in FY 2023-24	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
31920	TI Continuing Authority Ctrl	207655	ADM Treasure Island Dev Auth	5130Fringe	51,249	TIDA Operations	TIDA manages redevelopment of former Naval Base on Treasure Island.	Citywide reduction to fringe benefits; budget change to align with proposed redevelopment activities for upcoming year	Unknown; N/A
31920	TI Continuing Authority Ctrl	207655	ADM Treasure Island Dev Auth	5210NPSvcs	5,158,790	TIDA Operations		Budget reduced to align with proposed redevelopment activities for upcoming year.	N/A
31920	TI Continuing Authority Ctrl	207655	ADM Treasure Island Dev Auth	5400Mat&Su	45,000	TIDA Operations		End of one-time costs	N/A
31920	TI Continuing Authority Ctrl	207655	ADM Treasure Island Dev Auth	58100thDep	1,356,813	TIDA Operations		Budget reduced to align with proposed redevelopment activities for upcoming year.	N/A
15382	CPXCF COP HOJ Relo- Tenant Imp	228875	ADM Real Estate Division	5600CapOut	5,000,000	Real Estate	Capital Planning Committee-funded capital projects	Reduction in COP funding for project.	Decreased funding for HOJ exit planning and execution.

YEAR ONE: FY 2023-24**Budget Changes**

The Department's \$452,855,682 budget for FY 2023-24, as proposed by the Mayor, is \$1.9 million, or 0.4% more than the original FY 2022-23 budget of \$451 million for the Department of Public Works and the Department of Sanitation and Streets combined.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 1,171.51 FTEs, which are 43.75 FTEs more than the 1,127.76 FTEs in the original FY 2022-23 budget for the Department of Public Works and Department of Sanitation and Streets combined. This represents a 3.9% increase in FTEs from the original FY 2022-23 budget for the two departments.

Revenue Changes

The Department's revenues of \$330,408,253 in FY 2023-24 are \$167,041,454 or 102.2% more than FY 2022-23 revenues of \$163,366,799 for the Department of Public Works and Department of Sanitation and Streets combined.

YEAR TWO: FY 2024-25**Budget Changes**

The Department's \$407,624,714 budget for FY 2024-25, as proposed by the Mayor, is \$45,230,968 or 10% less than the Mayor's proposed FY 2023-24 budget of \$452,855,682.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 1,171.51 FTEs, which are the same number of FTEs in the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$271,161,609 in FY 2024-25 are \$59,246,644 or 17.9% less than FY 2023-24 estimated revenues of \$330,408,253.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: DPW – PUBLIC WORKS

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
Department of Public Works	386,726,519	351,913,006	357,507,348	450,951,801 ¹	452,855,682
FTE Count	1,070.99	1,063.07	1,049.89	1,127.76 ²	1,171.51

The Department's budget increased by \$66,129,163 or 17.1% from the adopted budget in FY 2019-20 to the Mayor's proposed budget in FY 2023-24. The Department's FTE count increased by 100.52 or 9.4% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor's proposed FY 2023-24 budget for the Department has increased by \$167,041,454 largely due to the return of all components of the Department of Sanitation and Streets back to Public Works following the passage of Proposition B in November 2022. It is also driven by increased funds for Public Works' Operations Division to increase street cleaning operations.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has decreased by \$45,230,968 largely due to reductions in capital project funding.

Budget Reductions

The Department reports that the Mayor proposed \$6,817,085 in reductions in FY 2023-24, which are summarized in the table attached to this report. Please note that these reductions may not be reflected in the overall change in the Department's budget due to offsetting enhancements. The Department met the Mayor's reduction targets through salary savings from Proposition B 2.0, reduction of costs related to data collection for Proposition C inspections handled by the Controller's Office, and various program savings.

¹ Department of Public Works and Department of Sanitation and Streets combined FY 2022-23 budgets.

² Department of Public Works and Department of Sanitation and Streets combined FY 2022-23 FTE net operating positions.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: DPW – PUBLIC WORKS

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$1,230,120 in FY 2023-24. Of the \$1,230,120 in recommended reductions, \$1,134,462 are ongoing savings and \$95,658 are one-time savings. These reductions would still allow an increase of \$725,562 or 0.2% in the Department’s FY 2023-24 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$432,279, for total General Fund savings of \$734,389.

Our policy recommendations total \$41,024 in FY 2023-24, all of which are ongoing.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$863,127 in FY 2024-25. All of the \$863,127 in recommended reductions are ongoing savings.

Our policy recommendations total \$41,947 in FY 2023-24, all of which are ongoing.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

DPW - Public Works

Rec #	Account Title	FY 2023-24						FY 2024-25					
		FTE		Amount				FTE		Amount			
		From	To	From	To	Savings	GF 1T	From	To	From	To	Savings	GF 1T
DPW-1	Equipment Purchase	Infrastructure											
				\$41,141	\$0	\$41,141	X					\$0	
	Deny requested replacement of electric sedan. It is a Toyota Prius with less than 70,000 miles on it. The Department has a fleet of 86 sedans, including three that were purchased in FY 2022-23.							One-time savings.					
DPW-2	Equipment Purchase			\$41,141	\$0	\$41,141	X					\$0	
	Deny requested replacement of electric sedan. It is a Toyota Prius with less than 40,000 miles on it. The Department has a fleet of 86 sedans, including three that were purchased in FY 2022-23.							One-time savings.					
DPW-3	Attrition Savings			(\$665,462)	(\$716,462)	\$51,000				(\$665,462)	(\$716,462)	\$51,000	
	Mandatory Fringe Benefits			(\$264,058)	(\$285,529)	\$21,471				(\$265,368)	(\$286,839)	\$21,471	
				Total Savings		\$72,471				Total Savings		\$72,471	
DPW-4	Attrition Savings			(\$1,215,808)	(\$1,432,473)	\$216,665	X					\$0	
	Mandatory Fringe Benefits			(\$482,354)	(\$554,423)	\$72,069	X					\$0	
				Total Savings		\$288,734				Total Savings		\$0	
DPW-5	Other Professional Services			\$50,000	\$40,000	\$10,000	X					\$0	
								One-time savings.					
	Reduce Other Professional Services budget in Building & Street Repair Section. The Department is projected to underspend this line item in FY 2022-23 and did not spend any of it in FY 2021-22.							One-time savings.					
DPW-6	Buildings												
	1820 Junior Admin Analyst	1.00	0.00	\$90,890	\$0	\$90,890		1.00	0.00	\$93,581	\$0	\$93,581	
	Mandatory Fringe Benefits			\$39,366	\$0	\$39,366				\$40,454	\$0	\$40,454	
DPW-7	1822 Administrative Analyst	1.00	0.00	\$119,525	\$0	\$119,525		1.00	0.00	\$123,065	\$0	\$123,065	
	Mandatory Fringe Benefits			\$46,453	\$0	\$46,453				\$47,453	\$0	\$47,453	
				Total Savings		\$296,234				Total Savings		\$304,553	
DPW-7	Administration												
	Delete 2.00 FTE in Building Design & Construction that the Department does not plan to fill.							Ongoing savings.					
	Temporary Salaries			\$495,067	\$350,000	\$145,067				\$496,971	\$351,904	\$145,067	
DPW-7	Temporary Salaries												
	Reduce the Temporary Salaries budget in the Finance and Administration Section. There is an increase in new hires being added to that section so the increase in Temporary Salaries is unjustified.							Ongoing savings.					

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

DPW - Public Works

Rec #	Account Title	FY 2023-24						FY 2024-25					
		FTE		Amount		Savings		FTE		Amount		Savings	
		From	To	From	To	From	To	From	To	From	To	From	To
DPW-8	Attrition Savings												
	Mandatory Fringe Benefits												
DPW-9													

FY 2023-24				FY 2024-25			
Total Recommended Reductions				Total Recommended Reductions			
One-Time	Ongoing	Total		One-Time	Ongoing	Total	
General Fund	\$13,376	\$288,734	\$302,110	General Fund	\$0	\$0	\$0
Non-General Fund	\$82,282	\$845,728	\$928,010	Non-General Fund	\$0	\$863,127	\$863,127
Total	\$95,658	\$1,134,462	\$1,230,120	Total	\$0	\$863,127	\$863,127

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

DPW - Public Works

Rec #	Account Title	FY 2023-24					FY 2024-25				
		FTE		Amount			FTE		Amount		
		From	To	From	To	Savings	GF	1T	From	To	Savings

Policy Recommendations

DPW-10	Bureau of Urban Forestry										
	0922 Manager I	1.00	0.00	\$161,657	\$0	\$161,657			1.00	0.00	\$166,444
	Mandatory Fringe Benefits			\$62,004	\$0	\$62,004					\$63,379
	3464 Area Supervisor, Parks, Squares, and Facilities	0.00	1.00	\$0	\$128,899	(\$128,899)			0.00	1.00	\$134,320
	Mandatory Fringe Benefits			\$0	\$53,738	(\$53,738)					(\$134,320)
	Total Savings										\$41,947
		The Department states that the 3464 Area Supervisor classification is being phased out citywide and this substitution is to align DPW's classifications with those of other departments with similar positions, such as Rec and Park. However, the proposed upward substitution of 1.00 FTE 3464 Area Supervisor, Parks, Squares, and Facilities to 1.00 FTE 0922 Manager I is a significant budget increase for the position. Over the last three years, growth in manager and deputy director positions across the City has outpaced total position growth by nearly three-fold (12.4% vs. 4.5%). 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 the proposed upward substitution of 1.00 FTE 3464 Area Supervisor, Parks, Squares, and Facilities to 1.00 FTE 0922 Manager I and direct the Department to not phase out the 3464 Area Supervisor classification.									

Ongoing savings.

FY 2023-24

Total Policy Recommendations

		One-Time	Ongoing	Total
General Fund		\$0	\$0	\$0
Non-General Fund		\$0	\$41,024	\$41,024
Total		\$0	\$0	\$41,024

FY 2024-25

Total Policy Recommendations

		One-Time	Ongoing	Total
General Fund		\$0	\$0	\$0
Non-General Fund		\$0	\$41,947	\$41,947
Total		\$0	\$41,947	\$41,947

DPW - Public Works

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
55564	2016	207951	10000	26079	AGURTO CORPORATION DBA PESTEC	10029976	\$292
497194	2021	207951	10000	26282	ACME SURPLUS STORE	10034422	\$535
223990	2018	207957	10000	19675	GEARY PRINT SHOP INC	10029978	\$705
49425	2016	229875	10000	20292	FARWEST SANITATION & STORAGE INC	10029977	\$26
49425	2016	229875	10000	20292	FARWEST SANITATION & STORAGE INC	10029977	\$88
436914	2020	207956	10000	18871	HERC RENTALS INC	10033788	\$24
88270	2017	207956	10000	23563	CALIFORNIA PAINT COMPANY	10031262	\$2
88270	2017	207956	10000	23563	CALIFORNIA PAINT COMPANY	10031262	\$3
88270	2017	207956	10000	23563	CALIFORNIA PAINT COMPANY	10031262	\$57
88270	2017	207956	10000	23563	CALIFORNIA PAINT COMPANY	10031262	\$106
88270	2017	207956	10000	23563	CALIFORNIA PAINT COMPANY	10031262	\$112
496677	2021	207956	10000	26282	ACME SURPLUS STORE	10034422	\$692
226957	2018	207959	10020	8952	UNITED SITE SERVICES OF CALIFORNIA INC	10033460	\$96
226957	2018	207959	10020	8952	UNITED SITE SERVICES OF CALIFORNIA INC	10033460	\$275
221170	2018	207959	10020	13630	PACIFIC NURSERIES	10002128	\$193
221170	2018	207959	10020	13630	PACIFIC NURSERIES	10035186	\$12
159200	2018	229840	10020	3290	ESQUIVEL GRADING & PAVING INC	10031989	\$1,810
159200	2018	229840	10020	3290	ESQUIVEL GRADING & PAVING INC	10031989	\$2,805
159200	2018	229840	10020	3290	ESQUIVEL GRADING & PAVING INC	10031989	\$4,700
159200	2018	229840	10020	3290	ESQUIVEL GRADING & PAVING INC	10031989	\$7,315
159200	2018	229840	10020	3290	ESQUIVEL GRADING & PAVING INC	10031989	\$7,920
159200	2018	229840	10020	3290	ESQUIVEL GRADING & PAVING INC	10031989	\$9,900
159200	2018	229840	10020	3290	ESQUIVEL GRADING & PAVING INC	10031989	\$11,200
159200	2018	229840	10020	3290	ESQUIVEL GRADING & PAVING INC	10031989	\$22,750
159200	2018	229840	10020	3290	ESQUIVEL GRADING & PAVING INC	10031989	\$30,000
159200	2018	229840	10020	3290	ESQUIVEL GRADING & PAVING INC	10031989	\$100,000
77270	2017	229840	10020	25055	ARUP RY CHEW GEOTECH JOINT VENTURE	10033459	\$346
77270	2017	229840	10020	25055	ARUP RY CHEW GEOTECH JOINT VENTURE	10033459	\$706
58879	2016	229840	10020	3385	BAUMAN LANDSCAPE & CONSTRUCTION INC	10013402	\$29,273
165138	2018	229824	13920	8698	VERIZON WIRELESS	10031254	\$204
103917	2017	229904	13920	16820	KONICA MINOLTA BUSINESS SOLUTNS USA I	10031254	\$383
213759	2018	207959	13920	12385	RED WING SHOE STORE - STOCKTON	10031255	\$791
113186	2017	229874	13920	7053	SHIELDS RESOURCE GROUP	10031257	\$849
485471	2020	207956	13920	24955	AT&T MOBILITY	10031260	\$6
485471	2020	207956	13920	24955	AT&T MOBILITY	10031260	\$29
213003	2018	229908	13920	14186	NORCAL PARTS LLC DBA LODI TRUCK & EQU	10031272	\$19
213003	2018	229908	13920	14186	NORCAL PARTS LLC DBA LODI TRUCK & EQU	10031272	\$197,879
47188	2017	229908	13920	16820	KONICA MINOLTA BUSINESS SOLUTNS USA I	10029981	\$177
Total							\$432,279

Reductions	DEPT ID	DEPT ID TITLE	ACCOUNT	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	Reduction Amount	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MVR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
Ongoing							Prop C Inspections			75,000									No Impact
Ongoing							TL & Dogpatch GBD			25,000									No Impact
Ongoing							Parade Income Increase			25,000									No Impact
Ongoing	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10033464	PW AB DDS Econ D Addl Outreach	20345	PW District 5 Addback (BOS)	19,000	4,750	42,750	-	-	-				No Impact
Ongoing	229863	DPW Infrastrc Design & Const	506070	10020	GF Continuing Authority Ctrl	10035189	PW AB Office of Energ Tech	20683	PW Citywide Projects	250,000	250,000	1,000,000	-	-	-				No Impact
Ongoing	207956	DPW SES Budgetary	506070	10020	GF Continuing Authority Ctrl	10037830	PW Pkt-Stop Expansion	20683	PW Citywide Projects	500,000	500,000	500,000	-	-	-				No Impact
Ongoing	229975	DPW Public Works	506070	10020	GF Continuing Authority Ctrl	10024301	WA FY2016 Programmatic Dpw Pro	20683	PW Citywide Projects	500,000	-	375,000	-	-	-				No Impact
Ongoing	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10033461	PW AB Pkt-Stop Expansion	20683	PW Citywide Projects	100,000	25,000	213,538	25,000	13,538	-				No Impact
Ongoing	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032510	PW SES Shared Schoolyards	20685	PW District 2 Projects	100,000	25,000	300,000	-	-	-				No Impact
Ongoing	229975	DPW Public Works	506070	10020	GF Continuing Authority Ctrl	10012670	PW McCoppin and VMD Park Adck	20689	PW District 6 Projects	100,000	25,000	141,257	-	3,319	-				No Impact
Ongoing	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032128	PW AB Pkstop 6th Day of Serv	20689	PW District 6 Projects	30,000	7,500	68,546	-	8,800	-				No Impact
1x savings	229863	DPW Infrastrc Design & Const	501010	10020	GF Continuing Authority Ctrl	10031737	PW Lombard St Infra Impr	11347	PW District 2 Addback (Infrrst)	30,000	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Project Close out - projected savings.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229863	DPW Infrastrc Design & Const	585030	10020	GF Continuing Authority Ctrl	10027381	PW Lombard St Infra Impr	11347	PW District 2 Addback (Infrrst)	6,652	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority. Can provide service with other funding source.
1x savings	229863	DPW Infrastrc Design & Const	585030	10020	GF Continuing Authority Ctrl	10031880	PW AB GGP 9th Lincoln Gate	14495	PW District 5 Addback (Mvr)	5,000	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority. Can provide service with other funding source.
1x savings	229975	DPW Public Works	585040	10020	GF Continuing Authority Ctrl	10002092	PW HOJ HVAC Impr	16182	PW IDC City Fac Trial Courts	15,967	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Work completed.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229975	DPW Public Works	506070	10020	GF Continuing Authority Ctrl	10024301	WA FY2016 Programmatic Dpw Pro	17343	PW Citywide Projects	811,591	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032122	PW AB Pkstop at Lower Polk	20343	PW District 3 Addback (BOS)	58,802	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.

Reductions	DEPT ID	DEPT ID TITLE	ACCOUNT	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	Reduction Amount	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MVR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10033464	PW AB 005 Econ D Addtl Outreach	20345	PW District 5 Addback (BOS)	42,750 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032128	PW AB Pitstop 6th Day of Serv	20689	PW District 6 Projects	30,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10033461	PW AB Pit Stop Expansion	17344	PW Citywide Addback (BOS)	25,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229975	DPW Public Works	538010	10020	GF Continuing Authority Ctrl	10034093	Bernal Cut Restoration	20348	PW District 8 Addback (BOS)	25,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10033460	PW AB Nbd Clean and Green	17344	PW Citywide Addback (BOS)	21,306 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032123	PW AB Noriega-Judah Corr Amb	20344	PW District 4 Addback (BOS)	5,543 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229992	ECN Economic & Workforce Dvl/pmnt	538010	10020	GF Continuing Authority Ctrl	10022531	BE Economic Development Projec	20345	PW District 5 Addback (BOS)	4,700 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032123	PW AB Noriega-Judah Corr Amb	17415	PW District 4 Addback (SES)	3,087 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229863	DPW Infrastr Design & Const	506070	10020	GF Continuing Authority Ctrl	10035189	PW AB Office of Energ Tech	20683	PW Citywide Projects	1,000,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	207956	DPW SES Budgetary	506070	10020	GF Continuing Authority Ctrl	10037830	PW Pit-Stop Expansion	20683	PW Citywide Projects	500,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229975	DPW Public Works	506070	10020	GF Continuing Authority Ctrl	10024301	WA FY2016 Programmatic Dpw Pro	20683	PW Citywide Projects	375,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10033461	PW AB Pit Stop Expansion	20683	PW Citywide Projects	100,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032121	PW AB Fillm-r-Chestnt Lit & Strm	20685	PW District 2 Projects	568,170 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority. Can provide service with other funding source.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032120	PW AB Behnn-Nrth Pt Lit & Strm	20685	PW District 2 Projects	354,303 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority. Can provide service with other funding source.

Reductions	DEPT ID	DEPT ID TITLE	ACCOUNT	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	Reduction Amount	FY 2022-23 ORIGINAL	FY 2022-23 REVISED/ ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MYR PROPOSED	PROGRAM NAME	EXPLANATION/ DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032510	PW SE5 Shared Schoolyards	20685	PW District 2 Projects	286,126 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032122	PW AB Pkstop at Lower Polk	20686	PW District 3 Projects	200,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032123	PW AB Noriega-Judah Carr Amb	20687	PW District 4 Projects	200,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229975	DPW Public Works	506070	10020	GF Continuing Authority Ctrl	10012670	PW McCoppin and VMD Park Adck	20689	PW District 6 Projects	137,938 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10032128	PW AB Pkstop 6th Day of Serv	20689	PW District 6 Projects	59,746 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229897	DPW Street Environment Svcs	506070	10020	GF Continuing Authority Ctrl	10036778	PW AB D06 Mobile Showers	20689	PW District 6 Projects	4,300 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance. \$4,300 is under PW. The other \$30K is with OEWD.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	207951	DPW BBR Budgetary	506070	10020	GF Continuing Authority Ctrl	10034909	PW PB Miraloma Park	20690	PW District 7 Projects	25,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority. Can provide service with other funding source.
1x savings	229238	CPC City Planning	506070	10020	GF Continuing Authority Ctrl	10006382	Pavement To Parks Program	20690	PW District 7 Projects	4,878 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229238	CPC City Planning	506070	10020	GF Continuing Authority Ctrl	10006382	Pavement To Parks Program	20690	PW District 7 Projects	2,588 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	229975	DPW Public Works	581330	10020	GF Continuing Authority Ctrl	10022482	Air Travel Carbon Offset Progr	20692	PW District 9 Projects	10,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority.
1x savings	249642	DPW Urban Forestry	506070	10020	GF Continuing Authority Ctrl	10037826	PW AB D11 Nbrhd Green & Beautify	20694	PW District 11 Projects	75,000 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority. Can provide service with other funding source.
1x savings	229802	DPW Building Design & Construct	506070	10020	GF Continuing Authority Ctrl	10031891	PW AB Street Smarts Lndscp	20387	PW District 7 Addback (MYR)	104,639 T)	See note (column T)	See note (column T)	See note (column T)	See note (column T)				Prior year balance.	One time savings. No significant impact to service delivery. Chartfield information specific to this account needs to be evaluated under the parent authority. Can provide service with other funding source.

YEAR ONE: FY 2023-24**Budget Changes**

The Department's \$196,695,061 budget for FY 2023-24, as proposed by the Mayor, is \$23,355,821 or 10.6% less than the original FY 2022-23 budget of \$220,050,882.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 83.84 FTEs, which are 1.69 FTEs more than the 82.15 FTEs in the original FY 2022-23 budget. This represents a 2.1% increase in FTEs from the original FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$116,943,261 in FY 2023-24 are \$23,293,838 or 16.6% less than FY 2022-23 revenues of \$140,237,099.

YEAR TWO: FY 2024-25**Budget Changes**

The Department's \$206,514,137 budget for FY 2024-25, as proposed by the Mayor, is \$9,819,076 or 5.0% more than the Mayor's proposed FY 2023-24 budget of \$196,695,061.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 83.84 FTEs, which are unchanged from the FTEs in the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$120,809,850 in FY 2024-25 are \$3,866,589 or 3.3% more than FY 2023-24 estimated revenues of \$116,943,261.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: MYR – MAYOR

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
Mayor	\$326,783,206	\$206,307,156	\$267,515,812	\$220,050,882	\$196,695,061
FTE Count	77.89	76.06	81.11	82.15	83.84

The Department's budget decreased by \$130,088,145 or 39.8% from the adopted budget in FY 2019-20 to the Mayor's proposed budget in FY 2023-24. The Department's FTE count increased by 5.95 or 7.6% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor's proposed FY 2023-24 budget for the Department has decreased by \$23,355,821 largely due to one-time and ongoing reductions to community based organization grants and ending of one-time appropriations in FY 2022-23.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by \$9,819,076 largely due to increases in developer-funded, one-time housing investments.

Budget Reductions

The Department reports that the Mayor proposed \$6,235,898 in reductions in FY 2023-24, offset by \$5,200,000 in enhancements, which are summarized in the table attached to this report. Please note that these reductions may not be reflected in the overall change in the Department's budget due to offsetting enhancements.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: MYR – MAYOR

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$634,109 in FY 2023-24. Of the \$634,109 in recommended reductions, \$204,109 are ongoing savings and \$430,000 are one-time savings.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$204,323 in FY 2024-25, which are ongoing savings. These reductions would still allow an increase of \$9,614,753 or 4.9% in the Department’s FY 2024-25 budget.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

MYR - Mayor															
Rec #	Account Title	FY 2023-24						FY 2024-25							
		FTE		Amount				FTE		Amount					
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Mayor Office of Housing & Community Development													
MYR-1	Community Based Organizations			\$33,255	\$0	\$33,255	x					\$33,255	\$0	\$33,255	x
		The Department did not have expenditures in this line item in FY 2021-22 and does not have projected expenditures in FY 2022-23, according to Controller's Office reports.													
	Programmatic Projects			\$1,308,089	\$1,008,089	\$300,000	x	x							
MYR-2		This project supports staff salaries for Hope SF. The Board of Supervisors approved a one-time reduction in FY 2022-23 of \$150,000. Our recommended reduction includes of \$300,000 in FY 2023-24 is based on actual and projected spending in FY 2022-23 and vacant positions at the beginning of FY 2023-24.													
	Programmatic Projects			\$800,000	\$670,000	\$130,000	x	x							
MYR-3		This project supports the San Francisco Housing Authority and consists of programmatic project funds and budgeted salaries and benefits for Housing Authority staff paid for by the City. Our recommended reduction is based on actual spending in FY 2021-22, projected spending in FY 2022-23, and planned spending in FY 2023-24, including delays in hiring positions.													
		Mayor													
MYR-4	Professional & Specialized Services			\$30,000	\$10,000	\$20,000	x					\$30,000	\$10,000	\$20,000	x
		The Department underspent in 5210 Non Personal Services in FY 2021-22 and projects to underspend in 5210 Non Personal Services in FY 2022-23, according to Controller's Office reports.													
	Attrition Savings			(\$107,815)	(\$215,815)	\$108,000	x					(\$107,815)	(\$215,815)	\$108,000	x
	Mandatory Fringe Benefits			(\$42,781)	(\$85,635)	\$42,854	x					(\$42,994)	(\$86,062)	\$43,068	x
		Total Savings \$150,854													
MYR-5		Delete two positions that have been vacant since 2018 and 2020, which the Department does not plan to fill, and adjust budgeted attrition to partially offset the reduction in positions.													
		Ongoing Savings.													

FY 2023-24				FY 2024-25			
Total Recommended Reductions		Total		Total Recommended Reductions		Total	
One-Time	Ongoing	One-Time	Ongoing	One-Time	Ongoing	One-Time	Ongoing
General Fund	\$430,000	\$204,109	\$634,109	General Fund	\$0	\$204,323	\$204,323
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$430,000	\$204,109	\$634,109	Total	\$0	\$204,323	\$204,323

MYR - Mayor
Budget and Legislative Analyst Information Request
BLA #16 Mayoral Proposed Reductions

				Reason for Reduction/Change	Description of Service Reduction Impact
FY23-24					
		10023885-			
Project	10023915	0010			
Authority	17198	17165			
		Board			
Name	MO Grant Pool	Enhancements			
Account	538010	538010			
			TOTAL		
Base	\$44,767,758	\$3,237,000	\$48,004,758		
Consolidate Continuing Addbacks into CBO Pool	\$3,237,000	(\$3,237,000)		Net zero	None
FY22-23 ongoing addback C- 101, moved from HSA	\$350,000			Eliminates off-budget workorder	None
CBO Grants reduction - one- time savings due to contracting delay	(\$1,680,456)			Contribution to balancing budget	None - one-time savings used to offset reduction
CBO Grants reduction - one- time savings due to additional NGFS revenue	(\$1,357,485)			Contribution to balancing budget	None - one-time NGFS revenue used to offset reduction
CBO Grants reduction - ongoing savings due to additional NGFS revenue	(\$300,000)			Contribution to balancing budget	None - ongoing NGFS revenue used to offset reduction
CBO Grants reduction - ongoing savings due to elimination of Community Building & Capacity Building grants	(\$1,637,720)			Contribution to balancing budget	Elimination of existing Community Building & Capacity Building Grants
CBO Grants reduction - ongoing savings due to elimination of to-be-procured grants	(\$1,260,237)			Contribution to balancing budget	Elimination of to-be- procured grants, primarily in Community Building & Capacity Building
Mayor enhance - ongoing	\$250,000				
Mayor enhance - one-time	\$4,950,000				
Mayor Phase amount, FY23-24	\$47,318,860	\$0	\$47,318,860		

YEAR ONE: FY 2023-24**Budget Changes**

The Department's \$22,664,386 budget for FY 2023-24, as proposed by the Mayor, is \$549,910 or 2.5% more than the original FY 2022-23 budget of \$22,114,476.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 89.49 FTEs, which are 1.05 FTEs less than the 90.54 FTEs in the original FY 2022-23 budget. This represents a 1.2% decrease in FTEs from the original FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$506,146 in FY 2023-24 are \$33,010 or 7% more than FY 2022-23 revenues of \$473,136.

YEAR TWO: FY 2024-25**Budget Changes**

The Department's \$23,123,969 budget for FY 2024-25, as proposed by the Mayor, is \$459,583 or 2% more than the Mayor's proposed FY 2023-24 budget of \$22,664,386.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 89.49 FTEs, which is equal to the number of FTEs in the Mayor's proposed FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$506,146 in FY 2024-25 are equal to the Department's revenues in FY 2023-24.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: BOS – BOARD OF SUPERVISORS

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

	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed
Board of Supervisors	18,235,268	18,606,318	20,578,606	22,114,476	22,664,386
FTE Count	84.51	85.95	86.70	90.54	89.49

The Department's budget increased by \$4,429,118 or 24.3% from the adopted budget in FY 2019-20 to the Mayor's proposed budget in FY 2023-24. The Department's FTE count increased by 4.98 or 5.9% from the adopted budget in FY 2019-20 to the proposed budget in FY 2023-24.

FY 2023-24

The Mayor's proposed FY 2023-24 budget for the Department has increased by \$549,910 largely due to increases in salary and benefit costs, an increase in work order costs for the Office of Contract Administration, and the proposed cost of living adjustment to the Budget and Legislative Analyst contract.

FY 2024-25

The Mayor's proposed FY 2024-25 budget for the Department has increased by \$459,583 largely due to increases in salary and benefit costs.

Budget Reductions

The Department reports that the Mayor proposed \$562,753 in reductions in FY 2023-24, which are summarized in the table attached to this report. Please note that these reductions may not be reflected in the overall change in the Department's budget due to offsetting enhancements.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2023-24 AND FY 2024-25**

DEPARTMENT: BOS – BOARD OF SUPERVISORS

RECOMMENDATIONS

YEAR ONE: FY 2023-24

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$6,000 in FY 2023-24. All of the \$6,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$549,910 or 2.5% in the Department’s FY 2023-24 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$1,271 and reducing current year expenditures by \$40,000, for total General Fund savings of \$47,271.

YEAR TWO: FY 2024-25

The Budget and Legislative Analyst’s Office does not have recommended reductions to the proposed budget in FY 2024-25.

Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget

BOS - Board of Supervisors

Rec #	Account Title	FY 2023-24						FY 2024-25							
		FTE		Amount				FTE		Amount					
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Clerk of the Board													
BOS-1	Materials & Supplies			\$112,717	\$110,717	\$2,000	x	x					\$0		
		Reduce the budget for materials and supplies to reflect historical expenditures and actual need in FY 2023-24.													
	Advertising			\$68,000	\$67,000	\$1,000	x	x	One-time savings in FY 2023-24.						
BOS-2		Reduce the budget for advertising to reflect historical expenditures and actual need in FY 2023-24.													
		One-time savings in FY 2023-24.													
BOS-3	Training			\$68,000	\$66,500	\$1,500	x	x	One-time savings in FY 2023-24.						
		Reduce the budget for advertising to reflect historical expenditures and actual need in FY 2023-24.													
BOS-4	Other Current Expenses-Bdgt			\$68,000	\$66,500	\$1,500	x	x	One-time savings in FY 2023-24.						
		Reduce the budget for advertising to reflect historical expenditures and actual need in FY 2023-24.													

FY 2023-24

Total Recommended Reductions

One-Time		Ongoing	Total
General Fund		\$0	\$6,000
Non-General Fund		\$0	\$0
Total		\$0	\$6,000

FY 2024-25

Total Recommended Reductions

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

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

Current Year Savings

BOS - Board of Supervisors

Rec #	Account Title	FY 2022-23				
		Amount				
		From	To	Savings	GF	1T
CY BOS-1		BOS - Budget and Legislative Analysis Services				
	Other Professional Services	\$400,000	\$360,000	\$40,000	X	X
		Reduce current year spending for Other Professional Services to reflect projected expenditures for the Budget and Legislative Analyst contract. The projected expenditures are lower than expected in FY 2022-23 due to the two additional performance audits starting mid-year as the Board did not approve an amendment to the audit work plan until December.				

Current Year Savings

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$40,000	\$0	\$40,000
Non-General Fund	\$0	\$0	\$0
Total	\$40,000	\$0	\$40,000

GF = General Fund

1T = One Time

BOS - Board of Supervisors

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
538520	2021	207667	10000	13446	PATRICK & CO	10003460	\$163
538520	2021	207666	10000	13446	PATRICK & CO	10003458	\$163
538520	2021	229019	10000	13446	PATRICK & CO	10003457	\$36
538520	2021	229018	10000	13446	PATRICK & CO	10003454	\$440
543017	2021	229019	10000	16611	LANGUAGELINE SOLUTIONS	10003457	\$31
543017	2021	229020	10000	16611	LANGUAGELINE SOLUTIONS	10003456	\$439
Total							\$1,271

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2022-23 ORIGINAL	FY 2022-23 REVISED /ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2023-24 MYR PROPOSED	PROGRAM NAME	EXPLANATION/DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
229018	BOS Clerk Of The Board	10000	GF Annual Account Ctrl	10003454	BD Clerk of the Board	10000	Operating	540000 Materials & Supplies-Budget	162,717	163,469	100,886	81,509	112,717	Clerk of the Board IT and Office Infrastructure	This budget funds office equipment and supplies for Clerk of the Board and the District Offices and the IT equipment, peripherals, supplies, networking, switches infrastructure, servers, and backups for critical software systems such as Legistar and the Assessment Appeals System.	Reflects that the IT budget in FY 2023-24 is lower than the IT budget for FY 2022-23 by \$50,000.	The reduction will reduce the ability of the Clerk of the Board to purchase necessary IT peripherals, hardware, software, and maintenance required to support the departments existing IT infrastructure and primary and secondary disaster recovery sites. The Office of the Clerk of the Board discovered this year that the IT networking infrastructure in all of City Hall including the Board of Supervisors is at risk of imminent failure. The department needs this budget to pay for networking switch upgrades for its offices.
229018	BOS Clerk Of The Board	10000	GF Annual Account Ctrl	10003454	BD Clerk of the Board	10000	Operating	581016 Diversity Equity Inclusion	2,213	2,213	2,213	1,107	2,122	Funds Citywide Diversity & Equity Inclusion Programs	This budget funds Citywide Diversity & Equity Inclusion Programs run by Department of Human Resources. This work order is billed to budget.	This is a work order that is centrally loaded by the Mayor.	No impact on department. This is a program within DHR that is funded by work order recoveries from departments.
229018	BOS Clerk Of The Board	10000	GF Annual Account Ctrl	10003454	BD Clerk of the Board	10000	Operating	581280 DT SFGov TV Services	13,768	16,053	-	-	13,502	DT SFGOV TV's billing for Board of Supervisor's off-site meetings and photo production and photo projects requested by the Supervisors		This is a work order that is calculated by DT and centrally loaded by the Mayor.	No impact on department.
229018	BOS Clerk Of The Board	10000	GF Annual Account Ctrl	10003454	BD Clerk of the Board	10000	Operating	581430 GF-HR-Equal Emplymnt Opportuni	36,347	36,347	36,347	-	34,976	Funds Citywide Equal Employment Opportunity Programs	This budget funds Equal Employment Opportunity Programs run by Department of Human Resources. This work order is billed to budget.	This is a work order that is centrally loaded by the Mayor.	No impact on department. This is a program within DHR that is funded by work order recoveries from departments.
229018	BOS Clerk Of The Board	10000	GF Annual Account Ctrl	10039111	Midtown task force	10000	Operating	527990 Other Professional Services	45,000	45,000	-	-	-	Midtown Task Force	This budget funds the contract for a community engagement facilitator to lead the task force for studying difference ownership models for the Midtown Apartments.	Reduction reflects one-time funding of the Midtown Task Force by the Board of Supervisors in FY 2022-23.	No impact on department. The contract will be executed in June or July 2023.
229020	BOS Supervisors	10000	GF Annual Account Ctrl	10003456	BD Supervisors	10000	Operating	581088 Sr-SAS-Building Repair	18,394	-	-	-	-	Building Repair	This budget funds renovations and repairs of the District Office facilities.	Because Public Works and Sanitation and Streets were recombined into a single department, the budget was reclassified into account ID 581067 belonging to Public Works.	No impact on department.
229020	BOS Supervisors	10000	GF Annual Account Ctrl	10003456	BD Supervisors	10000	Operating	581170 GF-Risk Management Svcs (AAO)	7,735	8,318	7,384	-	7,665	Risk Management - Bonding Costs and Risk Manager Charge	This work order pays for1) Board of Supervisor's and LAFCo's share of premium costs for surety bonds for Supervisor positions on the Board and Commissioner positions on LAFCo, and 2) the Risk Management Division's budget including salary and fringe, and other nonpersonnel costs.	This is a work order that is centrally loaded by the Mayor.	Budget is based on assumed 20% increase in surety bond premiums. If actual increase is greater than 20% in FY 2023-24, department may have insufficient budget to pay for the premiums. This is a program within ADM that is funded by work order recoveries from departments.
229020	BOS Supervisors	10000	GF Annual Account Ctrl	10003456	BD Supervisors	10000	Operating	581280 DT SFGov TV Services	27,014	54,225	17,955	-	26,555	DT SFGOV TV's billing for broadcasting hybrid meetings for LAFCo	This work order pays for SFGOV TV's costs to produce and broadcast LAFCo hearings and other special production projects requested by LAFCo Commissioners.	Reduction reflects 9 meetings in FY 2023-24 instead of 10	LAFCo anticipates fewer meetings in FY 2023-24. However, the budget reduction reduces potential savings that can be redirected to SFGOV TV production projects requested by LAFCo midyear.
232591	BOS Local Agency Formation Comm	10020	GF Continuing Authority Ctrl	10022519	BD Local Agency Formation Comm	16641	BD Bd Of Supervisors Lafco Pro	527990 Other Professional Services	300,000	300,000	-	-	-	Municipal Housing Feasibility	This budget funds the contract for a study that will evaluate bonding capacity from Prop I revenue for cross-subsidy mixed-income social housing, additional financing models for public projects such as a revolving loan fund, new strategies for developing Limited Equity Housing Cooperatives including consideration of partnerships with land trusts, creation of a municipally-run housing agency, and permanent real estate cooperatives.	Reduction reflects one-time funding of the Municipal Housing Feasibility Study by the Board of Supervisors in FY 2022-23.	No impact on department. The contract will be executed in FY 2023-24.
232591	BOS Local Agency Formation Comm	10020	GF Continuing Authority Ctrl	10022519	BD Local Agency Formation Comm	16641	BD Bd Of Supervisors Lafco Pro	50105alary	288,577	292,045	240,272	-	135,488	Local Agency Formation Commission (LAFCo) - Policy Analysis and Special Studies for Midtown Taskforce, Municipal Housing Feasibility, Community Choice Aggregation, Reinvestment Working Group.	The is budget funds the 9775 Executive Officer and the temporary 1823 Policy Analyst for LAFCo. Both positions work as a team to run LAFCo daily operations, prepare and lead LAFCo meetings, and perform Policy Analysis and Special Studies for Midtown Taskforce, Municipal Housing Feasibility, Community Choice Aggregation, Reinvestment Working Group. Two FTEs are needed for this task.	The department's FY 2023-24 Department Proposed Budget which are submitted on 2/21/2023 and approved by the Finance Committee, the Clerk of the Board proposed converting the temporary 1823 Policy Analyst to permanent civil service recognizing the need for two FTEs in LAFCo to successfully complete several new studies that will be performed by LAFCo including the Midtown Taskforce, Municipal Housing Feasibility, Community Choice Aggregation, Reinvestment Working Group. The reduction eliminates the budget and authority needed to keep the incumbent 1823 Policy Analyst employed with LAFCo.	The reduction eliminates the 1823 Policy Analyst position that is currently filled . to eliminate the budget and authority needed to keep the 1823 Policy Analyst employed with LAFCo will require the department to lay off the incumbent and prevent LAFCo from successfully managing daily operations, preparing for LAFCo meeting and completing on-going studies.
232591	BOS Local Agency Formation Comm	10020	GF Continuing Authority Ctrl	10022519	BD Local Agency Formation Comm		BD Bd Of Supervisors Lafco Pro	5130Fringe	68,614	65,287	96,976	-	54,601				

Note: The Office of the Clerk of the Board will be requesting the Budget and Finance Committee to reverse the above salary and fringe reductions entered by Mayor's Office.

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