CITY AND COUNTY OF SAN FRANCISCO

BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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May 18, 2026

TO: Budget and Appropriations Committee

FROM: Budget and Legislative Analyst

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

Descriptions for Departmental Budget Hearing, May 20, 2026 Meeting, 1:30 p.m.

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YEAR ONE: FY 2026-27

Budget Changes

The Department's $1,777,347,059 budget for FY 2026-27, as proposed by the Mayor, is $12,521,656 or 0.7% less than the original FY 2025-26 budget of $1,789,868,715.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 1,826.30 FTEs, which are 5.86 FTEs more than the 1,820.44 FTEs in the original FY 2025-26 budget. This represents a 0.3% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $1,777,347,059 in FY 2026-27 are $12,521,656 or 0.7% less than FY 2025-26 revenues of $1,789,868,715.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $1,921,749,369 budget for FY 2027-28, as proposed by the Mayor, is $144,402,310 or 8.1% more than the Mayor's proposed FY 2026-27 budget of $1,777,347,059.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 1,825.77 FTEs, which are 0.53 FTEs less than the 1,826.30 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.03% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $1,921,749,369 in FY 2027-28 are $144,402,310 or 8.1% more than FY 2026-27 estimated revenues of $1,777,347,059.

DEPARTMENT: AIR – AIRPORT COMMISSION

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Airport Commission	1,157,030,092	1,305,429,570	2,003,762,534	1,789,868,715	1,777,347,059
Funded FTE Count	1,584.17	1,681.63	1,763.79	1,820.44	1,826.30

The Department's budget increased by $620,316,967 or 53.6% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 242.13 or 15.3% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by $12,521,656 largely due to decreases in capital outlay driven by equipment replacement schedules and partially offset by increases in salaries primarily driven by COLAs, non-personnel costs primarily driven by CPI and prevailing wages, and debt service driven by scheduled capital projects coming online.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $144,402,310 largely due to an increase in debt service driven by scheduled capital projects coming online, partially offset by decreases in capital outlay driven by equipment replacement schedules and non-personnel costs driven by planned right-sizing.

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

DEPARTMENT: AIR – AIRPORT COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $4,303,650 in FY 2026-27. Of the $4,303,650 in recommended reductions, $651,309 are ongoing savings and $3,652,341 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $2,383,405.

All of the policy recommendations totaling $2,714,769 in FY 2026-27 are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $818,883 in FY 2027-28. Of the $818,883 in recommended reductions, $684,883 are ongoing savings and $134,000 are one-time savings. These reductions would still allow an increase of $143,583,427 or 8.1% in the Department's FY 2027-28 budget.

All of the policy recommendations totaling $2,856,880 in FY 2027-28 are ongoing.

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

AIR - Airport

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

Fiscal Recommendations

	AIR Operations														
AIR-1	Equipment Purchase-Budget			$385,000	$0	$385,000		x					$0		
	Delete equipment request for drone detection and indoor drone integration due to insufficient justification.								One-time savings						
AIR-2	Other Professional Services			$23,645,420	$23,145,420	$500,000		x					$0		
	Reduce to reflect expected department expenditures and actual need. The Department has consistently underspent on this account. The Mayor has proposed a $7,372,259 increase for Other Professional Services in the Airport's Operating Fund in FY 2026-27. The increase will support curbside management, the People Experiencing Homelessness (PEH) strategy, Airport Integrated Operations Center (AIOC) investments to enhance the guest experience, and implementation of a Safety, Health, and Compliance Management System required under FAA Part 139, as well as smaller increases for terminal displays, airline liaison services, and Strategic Plan development.								One-time savings						
AIR-3	Other Equip Maint			$28,117,533	$27,617,533	$500,000		x					$0		
	Reduce to reflect expected department expenditures and actual need.								One-time savings						
AIR-4	Automotive & Other Vehicles					$0		x			$134,000	$0	$134,000		x
	Savings are in FY 2027-28.								Deny 2 new hybrid SUVs for the Police Bureau due to insufficient justification.						

GF = General Fund
1T = One Time

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

AIR - Airport

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
AIR-5	Attrition Savings	(5.21)		($738,559)	($985,817)	$247,258		x					$0		
	Mandatory Fringe Benefits			($302,720)	($395,489)	$92,769		x					$0		
		Total Savings		*$340,027*					*Total Savings*		*$0*				
		Increase Attrition Savings to reflect anticipated 6-month delay in hiring vacant 2.0 FTE 1824 Principal Administrative Analyst and 1.0 vacant 7342 Locksmith. The 1824 Principal Administrative Analyst positions are being upward substituted from 1.0 FTE 7344 Carpenter and 1.0 FTE 6242 Plumbing Inspector. The 7342 Locksmith is being upward substituted from 1.0 FTE 7457 Sign Worker. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. In addition, the Department's HR response to the anticipated hiring timeline for these positions stated: Assuming that position substitution is approved in Q1 FY 2026-27, anticipated fill date is Q2 of FY 2026-27 (and Q3 for the 7342 Locksmith)							One-time savings						
AIR-6	Attrition Savings	(4.12)		($584,235)	($736,932)	$152,697		x					$0		
	Mandatory Fringe Benefits			($239,576)	($300,174)	$60,598		x					$0		
		Total Savings		*$213,295*					*Total Savings*		*$0*				
		Increase Attrition Savings to reflect anticipated 6-month delay in hiring vacant 2.0 FTE 7335 Senior Stationary Engineer. These positions are being upward substituted from 1.0 FTE 7510 Lighting Fixture Maintenance Worker and 1.0 FTE 7334 Stationary Engineer. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. In addition, the Department's HR response to the anticipated hiring timeline for these positions stated: Assuming that position substitution is approved in Q1 FY 2026-27, anticipated fill date is Q2 of FY 2026-27.							One-time savings						
AIR-7	Attrition Savings	(2.52)		($357,503)	($418,703)	$61,200		x					$0		
	Mandatory Fringe Benefits			($146,478)	($171,980)	$25,502		x					$0		
		Total Savings		*$86,701*					*Total Savings*		*$0*				
		Increase Attrition Savings to reflect anticipated 6-month delay in hiring a vacant 1.0 FTE 3424 Integrated Pest Management Specialist. This position is being upward substituted from 1.0 FTE 7346 Painter. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. In addition, the Department's HR response to the anticipated hiring timeline for these positions stated: Assuming that position substitution is approved in Q1 FY 2026-27, anticipated fill date is Q3 of FY 2026-27.							One-time savings						

GF = General Fund
1T = One Time

AIR - Airport

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
AIR-8	Attrition Savings	(2.34)		($331,572)	($522,896)	$191,324		x					$0		
	Mandatory Fringe Benefits			($135,904)	($210,723)	$74,819		x					$0		
		Total Savings		*$266,143*					*Total Savings*		*$0*				
		Increase Attrition Savings to reflect anticipated 3-month delay in hiring vacant 2.0 FTE 0922 Manager I and 1.0 FTE 0923 Manager II and anticipated 9-month delay in hiring a vacant 1.0 FTE 1844 Senior Management Assistant. The vacant 1.0 FTE 1844 Senior Management Assistant position is being upward substituted from 1.0 FTE 9255 Airport Economic Planner. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings.							One-time savings						
AIR-9	Attrition Savings	(0.20)		($28,136)	($352,455)	$324,319		x					$0		
	Mandatory Fringe Benefits			($11,589)	($131,623)	$120,034		x					$0		
		Total Savings		*$444,353*					*Total Savings*		*$0*				
		Increase Attrition Savings to reflect anticipated 6-month delay in hiring vacant 2.0 FTE 1824 Principal Administrative Analysts, vacant 1.0 FTE 1823 Senior Administrative Analyst and vacant 1.0 FTE 1822 Administrative Analyst. The 1824 Principal Administrative Analyst positions, 1823 Senior Administrative Analyst positions and 1822 Administrative Analyst position are being upward substituted from 4.0 FTE 9202 Airport Communications Dispatcher positions. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. In addition, the Department's HR response to the anticipated hiring timeline for these positions stated: Assuming that the subsitution is approved in FY 2026-27 Q1, anticipated fill date is FY 2026-27 Q2.							One-time savings						
AIR-10	Attrition Savings	(0.07)		($10,548)	($65,114)	$54,566		x					$0		
	Mandatory Fringe Benefits			($4,222)	($22,053)	$17,831		x					$0		
		Total Savings		*$72,397*					*Total Savings*		*$0*				
		Increase Attrition Savings to reflect anticipated 3-month delay in hiring a vacant 1.0 FTE 1044 IS Engineer-Principal. This position is being upward substituted from 1.0 FTE 9202 Airport Communications Dispatcher. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. In addition, the Department's HR response to the anticipated hiring timeline for these positions stated: Assuming that the subsitution is approved in FY 2026-27 Q1, anticipated fill date is FY 2026-27 Q2.							One-time savings						

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

AIR - Airport

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
AIR-11	Attrition Savings	(0.63)		($89,120)	($170,186)	$81,066		x					$0		
	Mandatory Fringe Benefits			($36,619)	($68,016)	$31,397		x					$0		
		Total Savings		*$112,463*					*Total Savings*		*$0*				
		Increase Attrition Savings to reflect anticipated 6-month delay in hiring a vacant 1.0 FTE 7373 Senior Stationary Engineer, Sewage Plant. This position is being upward substituted from 1.0 FTE 7348 Steamfitter. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. In addition, the Department's HR response to the anticipated hiring timeline for these positions stated: Assuming that position substitution is approved in Q1 FY 2026-27, anticipated fill date is Q3 of FY 2026-27.							One-time savings						
AIR-12	1822 Administrative Analyst	1.00	0.00	$133,340	$0	$133,340			1.00	0.00	$139,420	$0	$139,420		
	Mandatory Fringe Benefits			$53,167	$0	$53,167					$56,992	$0	$56,992		
	1632 Senior Account Clerk	0.00	1.00	$0	$102,398	($102,398)			0.00	1.00	$0	$107,067	($107,067)		
	Mandatory Fringe Benefits			$0	$45,823	($45,823)					$0	$49,217	($49,217)		
		Total Savings		*$38,286*					*Total Savings*		*$40,128*				
		Deny proposed upward substitution of 1.0 FTE 1632 Senior Account Clerk to 1.00 FTE 1822 Administrative Analyst. The existing classification is sufficient for the responsibilities associated with this position.							Ongoing savings						
AIR-13	9144 Investigator, Taxi and Accessible Services	1.00	0.00	$141,674	$0	$141,674			1.00	0.00	$148,134	$0	$148,134		
	Mandatory Fringe Benefits			$58,802	$0	$58,802					$63,070	$0	$63,070		
	9236 Airport Ground Transportation Technician	0.00	1.00	$0	$94,010	($94,010)			0.00	1.00	$0	$98,296	($98,296)		
	Mandatory Fringe Benefits			$0	$43,831	($43,831)					$0	$47,109	($47,109)		
		Total Savings		*$62,635*					*Total Savings*		*$65,799*				
		Deny proposed upward substitution of 1.0 FTE 9236 Airport Ground Transportation Technician to 1.00 FTE 9144 Investigator, Taxi and Accessible Services. This position has been vacant since March 2025. The Department has requested the deletion of this upward substitution.							Ongoing savings						

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

AIR - Airport

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		AIR Design & Construction													
AIR-14	5266 Architectural Associate II	1.00	0.00	$190,682	$0	$190,682			1.00	0.00	$199,376	$0	$199,376		
	Mandatory Fringe Benefits			$66,618	$0	$66,618					$71,345	$0	$71,345		
	5265 Architectural Associate I	0.00	1.00	$0	$160,734	($160,734)			0.00	1.00	$0	$168,063	($168,063)		
	Mandatory Fringe Benefits			$0	$59,735	($59,735)					$0	$63,978	($63,978)		
		Total Savings			*$36,831*				*Total Savings*			*$38,680*			
		Deny proposed upward substitution of 1.00 FTE 5265 Architectural Associate I to 1.00 FTE 5266 Architectural Associate II. This position is vacant. The existing classification is sufficient for the responsibilities associated with this position.							Ongoing savings						
AIR-15	6318 Construction Inspector	1.00	0.00	$154,767	$0	$154,767			1.00	0.00	$161,824	$0	$161,824		
	Mandatory Fringe Benefits			$58,348	$0	$58,348					$62,507	$0	$62,507		
		Total Savings			*$213,115*				*Total Savings*			*$224,331*			
		Delete vacant 1.00 FTE 6318 Construction Inspector position. This position has been vacant since February 2019. There are four other vacant Construction Inspector positions, including one vacant from December 2019. The Department would still have 11.00 FTE 6318 Construction Inspector positions in FY 2026-27. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings.							Ongoing savings						
AIR-16	5283 Planner V	1.00	0.00	$227,538	$0	$227,538			1.00	0.00	$237,913	$0	$237,913		
	Mandatory Fringe Benefits			$72,904	$0	$72,904					$78,032	$0	$78,032		
		Total Savings			*$300,442*				*Total Savings*			*$315,945*			
		Delete vacant 1.00 FTE 5283 Planner V position. While the Department states that they plan to permanently fill this position in October 2026 and an employee (5293 Planner IV) is currently acting in the role, this position has been vacant since October 2017. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings.							Ongoing savings						
AIR-17		**AIR Finance**													
	Subscriptions			$291,000	$241,000	$50,000		x					$0		
		Reduce to reflect expected department expenditures and actual need. The Department has consistently underspent on this account.							One-time savings						

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

AIR - Airport

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
AIR-18	Attrition Savings	(4.60)		($651,369)	($833,476)	$182,107		x					$0		
	Mandatory Fringe Benefits			($267,049)	($330,749)	$63,700		x					$0		
		Total Savings		*$245,807*					*Total Savings*		*$0*				
		Increase Attrition Savings to reflect anticipated 2-month delay in hiring vacant 1.0 FTE 1823 Senior Administrative Analyst, 1.0 FTE 0933 Manager V, 1.0 FTE 0942 Manager VII, and 2.0 FTE 0931 Manager III. The 1822 Administrative Analyst is being upward substituted from 1.0 FTE 4310 Commercial Division Assistant Supervisor. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings.							One-time savings						
AIR-19		**AIR Org Strat & Social Impact**													
	Training - Budget			$2,252,235	$1,902,235	$350,000		x					$0		
		Reduce to reflect expected department expenditures and actual need. The Department has consistently underspent on this account. The Mayor has proposed a $1,005,839 increase for this account in the Airport's Operating Fund in FY 2026-27, primarily driven by mandatory regulatory and certification training.							One-time savings						
AIR-20		**AIR Commercial**													
	Attrition Savings	(0.22)		($30,508)	($95,384)	$64,876		x					$0		
	Mandatory Fringe Benefits			($12,397)	($33,677)	$21,280		x					$0		
		Total Savings		*$86,156*					*Total Savings*		*$0*				
		Increase Attrition Savings to reflect anticipated 3-month delay in hiring vacant 1.0 FTE 0941 Manager VI. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings.							One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$3,652,341	$651,309	**$4,303,650**
Total	**$3,652,341**	**$651,309**	**$4,303,650**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$134,000	$684,883	**$818,883**
Total	**$134,000**	**$684,883**	**$818,883**

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Recommendations of the Budget and Legislative Analyst
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AIR - Airport

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Policy Recommendations															
		AIR Information Tech & Telecom													
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071			1.00	0.00	$234,288	$0	$234,288		
	Mandatory Fringe Benefits			$79,221	$0	$79,221					$85,000	$0	$85,000		
		Total Savings		*$303,292*					*Total Savings*		*$319,288*				
AIR-21		Consider deleting vacant 1.0 FTE 0932 Manager IV position. This position has been vacant since June 2025. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. The Budget and Legislative Analyst considers approval of the deletion to be a policy matter for the Board of Supervisors.							Ongoing savings						
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503			1.00	0.00	$271,336	$0	$271,336		
	Mandatory Fringe Benefits			$85,120	$0	$85,120					$91,277	$0	$91,277		
	0922 Manager I	0.00	1.00	$0	$180,332	($180,332)			0.00	1.00	$0	$188,554	($188,554)		
	Mandatory Fringe Benefits			$0	$71,380	($71,380)					$0	$76,590	($76,590)		
		Total Savings		*$92,911*					*Total Savings*		*$97,469*				
AIR-22		Consider denying proposed upward substitution of 1.00 FTE 0922 Manager I to 1.00 FTE 0941 Manager VI. The proposed 0941 Manager VI will serve as the Director of IT Operations. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Budget and Legislative Analyst considers approval of the denial to be a policy matter for the Board of Supervisors.							Ongoing savings						

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Recommendations of the Budget and Legislative Analyst
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AIR - Airport

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
AIR-23	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503			1.00	0.00	$271,336	$0	$271,336		
	Mandatory Fringe Benefits			$85,120	$0	$85,120					$91,277	$0	$91,277		
		Total Savings			*$344,623*				*Total Savings*			*$362,613*			
		Consider deleting vacant 1.0 FTE 0941 Manager VI position. This position has been vacant since November 2025. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. The Budget and Legislative Analyst considers approval of the deletion to be a policy matter for the Board of Supervisors.							Ongoing savings						
AIR-24		**AIR Operations**													
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706			1.00	0.00	$252,727	$0	$252,727		
	Mandatory Fringe Benefits			$82,157	$0	$82,157					$88,126	$0	$88,126		
		Total Savings			*$323,863*				*Total Savings*			*$340,853*			
		Consider deleting vacant 1.0 FTE 0933 Manager V position. This position has been vacant since September 2025. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. The Budget and Legislative Analyst considers approval of the deletion to be a policy matter for the Board of Supervisors.							Ongoing savings						

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Recommendations of the Budget and Legislative Analyst
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AIR - Airport

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
AIR-25	0931 Manager III	1.00	0.00	$208,802	$0	$208,802			1.00	0.00	$218,323	$0	$218,323		
	Mandatory Fringe Benefits			$76,679	$0	$76,679					$82,297	$0	$82,297		
	7381 Automotive Mechanic	0.00	1.00	$0	$124,362	($124,362)			0.00	1.00	$0	$130,033	($130,033)		
	Mandatory Fringe Benefits			$0	$54,130	($54,130)					$0	$58,134.00	($58,134)		
		Total Savings				*$106,989*			*Total Savings*				*$112,453*		
		Consider denying proposed upward substitution of 1.0 FTE 7381 Automotive Mechanic to 1.00 FTE 0931 Manager III. The position has been vacant since October 2025. The Department has not provided sufficient justification for why the upward substitution is needed. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Budget and Legislative Analyst considers approval of the denial to be a policy matter for the Board of Supervisors.							Ongoing savings						
AIR-26	0922 Manager I	1.00	0.00	$180,332	$0	$180,332			1.00	0.00	$188,554	$0	$188,554		
	Mandatory Fringe Benefits			$71,380	$0	$71,380					$76,590	$0	$76,590		
		Total Savings				*$251,712*			*Total Savings*				*$265,144*		
		Consider deleting vacant 1.0 FTE 0922 Manager I position. This position has been vacant since April 2025. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. The Budget and Legislative Analyst considers approval of the deletion to be a policy matter for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

AIR - Airport

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		AIR Org Strat & Social Impact													
	0922 Manager I	1.00	0.00	$180,332	$0	$180,332			1.00	0.00	$188,554	$0	$188,554		
	Mandatory Fringe Benefits			$71,380	$0	$71,380					$76,590	$0	$76,590		
		Total Savings			*$251,712*				*Total Savings*			*$265,144*			
AIR-27		Consider deleting vacant 1.0 FTE 0922 Manager I position. This position has been vacant since August 2024. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. The Budget and Legislative Analyst considers approval of the deletion to be a policy matter for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

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

AIR - Airport

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
AIR-28	0942 Manager VII	1.00	0.00	$277,944	$0	$277,944			1.00	0.00	$290,618	$0	$290,618		
	Mandatory Fringe Benefits			$88,191	$0	$88,191					$94,544	$0	$94,544		
	0953 Deputy Director III	0.00	1.00	$0	$259,503	($259,503)			0.00	1.00	$0	$271,336	($271,336)		
	Mandatory Fringe Benefits			$0	$85,120	($85,120)					$0	$91,277	($91,277)		
		Total Savings			*$21,512*				*Total Savings*			*$22,549*			
		Consider denying proposed upward substitution of 1.00 FTE 0953 Deputy Director III to 1.00 FTE 0942 Manager VII. The proposed 0942 Manager VII will oversee Airport-wide workforce policy, labor negotiations, and compliance with complex employment law frameworks. According to the DHR job classification description, the 0953 Deputy Director III provides executive direction for highly specialized professional functions within departments, make decisions critically impacting diverse functions of the division/bureau, manage organizational changes, and provide direction to Division Managers responsible for major program areas. The existing classification is sufficient for the responsibilities associated with this position. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Budget and Legislative Analyst considers approval of the denial to be a policy matter for the Board of Supervisors.							Ongoing savings						
AIR-29	**AIR External Affairs**														
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
		Total Savings			*$267,761*				*Total Savings*			*$282,046*			
		Consider deleting vacant 1.0 FTE 0923 Manager II position. This position has been vacant since January 2026. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). 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. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. The Budget and Legislative Analyst considers approval of the deletion to be a policy matter for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

AIR - Airport

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
AIR-30		**AIR Commercial**													
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706			1.00	0.00	$252,727	$0	$252,727		
	Mandatory Fringe Benefits			$82,157	$0	$82,157					$88,126	$0	$88,126		
		Total Savings		*$323,863*					*Total Savings*		*$340,853*				
		Consider deleting vacant 1.0 FTE 0933 Manager V position, which was established in 2023 to manage the Operating Revenue Capital Investment Fund (ORCIF). Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. The Budget and Legislative Analyst considers approval of the deletion to be a policy matter for the Board of Supervisors.							Ongoing savings						
AIR-31	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071			1.00	0.00	$234,288	$0	$234,288		
	Mandatory Fringe Benefits			$79,221	$0	$79,221					$85,000	$0	$85,000		
	0931 Manager III	0.00	1.00	$0	$208,802	($208,802)			0.00	1.00	$0	$218,323	($218,323)		
	Mandatory Fringe Benefits			$0	$76,679	($76,679)					$0	$82,297.00	($82,297)		
		Total Savings		*$17,811*					*Total Savings*		*$18,668*				
		Consider denying proposed upward substitution of 1.00 FTE 0931 Manager III to 1.00 FTE 0932 Manager IV. The proposed 0932 Manager IV is being requested to reflect the Assistant Director of Revenue Development and Management's additional responsibilities centered on developing new lines of business and the accompanying policies, procedures, and resources allocation strategies. According to the DHR job classification description, the 0931 Manager III "assumes sole responsibility for a functional area(s) of service; coordinate and implement program planning; and define organizational structure, staffing requirements, resource allocation and identification of future resource needs." The existing classification is sufficient for the responsibilities associated with this position. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Budget and Legislative Analyst considers approval of the upward substitution to be a policy matter for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

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

AIR - Airport

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		AIR Finance													
	0943 Manager VIII	1.00	0.00	$314,451	$0	$314,451			1.00	0.00	$328,790	$0	$328,790		
	Mandatory Fringe Benefits			$94,269	$0	$94,269					$101,010	$0	$101,010		
		Total Savings			*$408,720*				*Total Savings*			*$429,800*			
AIR-32		Consider deleting vacant 1.0 FTE 0943 Manager VIII position. This position was established in 2024, but has never been filled. According to Department staff, the position will lead financial technology modernization including airline billing system automation, revenue accounting platforms, and integration with the Airport Integrated Operations Center (AIOC). Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. According to the Airport's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $40.3 million in salary and benefit savings. The Budget and Legislative Analyst considers approval of the deletion to be a policy matter for the Board of Supervisors.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$2,714,769	**$2,714,769**
Total	**$0**	**$2,714,769**	**$2,714,769**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$2,856,880	**$2,856,880**
Total	**$0**	**$2,856,880**	**$2,856,880**

GF = General Fund
1T = One Time

AIR - Airport Commission

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000089233	2017	143646	17980	000000912	TT/BELLO JV	10032418	$21,584
0000089233	2017	143646	17980	000000912	TT/BELLO JV	10034311	$65,033
0000089233	2017	143646	17980	000000912	TT/BELLO JV	10034544	$69,391
0000301163	2021	109718	17960	000000303	TURNER CONSTRUCTION CO	10026671	$139,150
0000353911	2019	183645	17960	000002518	ARC DOCUMENT SOLUTIONS LLC	10026671	$9,257
0000362569	2019	109669	17960	000003869	INTERGRAPHICS LLC	10026671	$1,200
0000442377	2020	109704	17960	000000875	VANCOUVER AIRPORT AUTHORITY	10026671	$21,850
0000474423	2020	183647	17960	000003933	Rahi Systems, Inc	10026671	$6,579
0000521270	2021	228932	17960	00000108(	SOFTNET SOLUTIONS	10026671	$13,169
0000536531	2021	183647	17960	000003933	Rahi Systems, Inc	10026671	$16,121
0000536531	2021	183647	17960	000003933	Rahi Systems, Inc	10026671	$8,516
0000536531	2021	109708	17960	000003933	Rahi Systems, Inc	10026671	$8,414
0000552713	2021	207662	17960	000001363	PACIFIC NUCLEAR TECHNOLOGY CO	10026671	$3,562
0000552713	2021	207662	17960	000001363	PACIFIC NUCLEAR TECHNOLOGY CO	10026671	$1,918
0000648675	2022	183647	17960	000003933	Rahi Systems, Inc	10026671	$18,017
0000659584	2022	207662	17960	000002367	CALIF SURVEYING & DRAFTING SUPPLY INC	10026671	$1,441
0000661994	2022	207662	17960	000001363	PACIFIC NUCLEAR TECHNOLOGY CO	10026671	$2,359
0000666738	2022	109660	17960	000002199	CUSTOMER SERVICE EXPERTS INC	10026671	$292,086
0000669545	2022	109732	17960	000003933	Rahi Systems, Inc	10026671	$2,650
0000689295	2023	183647	17960	000001478	MOSAIC451 LLC	10026671	$70,079
0000716450	2023	207662	17960	000004899	GOLDEN STATE GOATS	10026671	$3,500
0000726189	2023	210814	17960	000002203	CSDA DESIGN GROUP	10026671	$1,663
0000739293	2023	109692	17960	000001931	GRAINGER	10026671	$2,279
0000739322	2023	109697	17960	000001931	GRAINGER	10026671	$1,358
0000739327	2023	109696	17960	000001931	GRAINGER	10026671	$17,242
0000739840	2023	109684	17960	000005178	PGH Wong-Avila JV	10026671	$125,000
0000740788	2023	109681	17960	000001597	M S C INDUSTRIAL SUPPLY COMPANY INC	10026671	$1,109
0000740788	2023	109681	17960	000001597	M S C INDUSTRIAL SUPPLY COMPANY INC	10026671	$6,254
0000740798	2024	109692	17960	000001597	M S C INDUSTRIAL SUPPLY COMPANY INC	10026671	$1,738
0000740829	2023	109679	17960	000001597	M S C INDUSTRIAL SUPPLY COMPANY INC	10026671	$26,559
0000740854	2023	109696	17960	000001597	M S C INDUSTRIAL SUPPLY COMPANY INC	10026671	$1,388
0000740854	2023	109696	17960	000001597	M S C INDUSTRIAL SUPPLY COMPANY INC	10026671	$8,286
0000740878	2023	109678	17960	000001597	M S C INDUSTRIAL SUPPLY COMPANY INC	10026671	$3,678
0000740933	2023	109697	17960	000001597	M S C INDUSTRIAL SUPPLY COMPANY INC	10026671	$1,125
0000742487	2023	183647	17960	000000855	Multi Shipping Center & More	10026671	$2,295
0000743096	2023	109685	17960	000002770	Golden State Emergency Vehicle Service	10026671	$3,231
0000743100	2023	109688	17960	000001818	INTERSTATE TRAFFIC CONTROL PRODUCTS I	10026671	$12,148
0000743106	2023	109697	17960	000001818	INTERSTATE TRAFFIC CONTROL PRODUCTS I	10026671	$4,556
0000743165	2023	109691	17960	000002594	ALCO IRON & METAL COMPANY	10026671	$1,085
0000743201	2023	109689	17960	000002348	CAL-STEAM A WOLSELEY COMPANY	10026671	$2,225
0000743212	2023	109687	17960	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10026671	$1,021
0000744377	2023	109681	17960	000002210	CRESCO EQUIPMENT RENTALS	10026671	$1,466
0000744377	2023	109681	17960	000002210	CRESCO EQUIPMENT RENTALS	10026671	$4,121
0000744377	2023	109681	17960	000002210	CRESCO EQUIPMENT RENTALS	10026671	$1,213
0000744555	2023	109697	17960	000000331	D L D LUMBER CO INC	10026671	$4,750
0000745215	2023	207661	17960	000003663	Amoura Employee Cafe, Inc.	10026671	$2,028
0000745636	2023	109693	17960	000002637	ABC VALVE AND TOOL	10026671	$4,918
0000745716	2023	109679	17960	000002084	ELECTRONIC INNOVATIONS INC	10026671	$19,331
0000745738	2023	109692	17960	000001602	LYNGSO GARDEN MATERIALS	10026671	$7,576
0000745742	2023	109692	17960	000001363	PACIFIC NURSERIES	10026671	$1,783
0000745746	2023	109693	17960	000001284	PROFESSIONAL CONTRACTOR SUPPLY (PCS)	10026671	$1,851
0000745746	2023	109693	17960	000001284	PROFESSIONAL CONTRACTOR SUPPLY (PCS)	10026671	$3,241

AIR - Airport Commission

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000745804	2023	109690	17960	000001228	RESOURCE SUPPLY LLC	10026671	$3,848
0000745808	2023	109685	17960	000001075	SONOMA COUNTY HARLEY-DAVIDSON	10026671	$2,628
0000746972	2023	109665	17960	000002492	ATTHOWE FINE ARTS SERVICES	10026671	$33,155
0000747049	2023	109665	17960	000001371	PSF TRANSCRIPTION	10026671	$1,909
0000747770	2023	109693	17960	000002448	BECK'S SHOES INC	10026671	$1,530
0000747887	2023	109688	17960	000002448	BECK'S SHOES INC	10026667	$5,757
0000747914	2023	109660	17960	000000339	BANNER UNIFORM CENTER	10026671	$7,790
0000747917	2023	109696	17960	000002448	BECK'S SHOES INC	10026671	$8,636
0000747922	2023	109660	17960	000001661	LANGUAGELINE SOLUTIONS	10026671	$2,122
0000747949	2023	183645	17960	000001075	SONOMA GRAPHIC PRODUCTS	10026671	$1,367
0000747982	2023	183645	17960	000002456	BAY REPROGRAPHIC & SUPPLY INC	10026671	$1,003
0000750221	2023	109697	17960	000001005	T & S TRADING & ENTERPRISE CO	10026671	$9,953
0000752828	2023	109665	17960	000002518	ARC DOCUMENT SOLUTIONS LLC	10026671	$1,826
0000752842	2023	109679	17960	000001972	GARRATT-CALLAHAN COMPANY	10026671	$1,896
0000753433	2023	109718	17960	000001913	H N T B CORP	10026671	$22,894
0000759543	2023	109660	17960	000001909	HALLMARK AVIATION SERVICES LP	10026671	$89,198
0000759601	2023	109685	17960	000001423	NIXON-EGLI EQUIPMENT CO	10026671	$5,000
0000760684	2023	183647	17960	000001218	RICOH USA INC	10026671	$4,480
0000761203	2023	109660	17960	000001849	IMAGE SALES INC	10026671	$3,000
0000761712	2023	109689	17960	000002001	FORESITE ENGINEERING SURVEYS INC	10026671	$4,050
0000761868	2023	109730	17960	000001822	INTERNATIONAL FIRE INC	10026671	$1,378
0000761868	2023	109730	17960	000001822	INTERNATIONAL FIRE INC	10026671	$1,378
0000762688	2023	183645	17960	000002833	Osaki Creative Group	10026671	$1,435
0000763032	2023	109679	17960	000000304	TK ELEVATOR CORPORATION	10026671	$118,493
0000764511	2023	109679	17960	000002084	ELECTRONIC INNOVATIONS INC	10026671	$6,869
0000765013	2023	109685	17960	000001940	GOLDEN GATE TRUCK CENTER	10026671	$5,000
0000765141	2023	228932	17960	000005282	Dyanna Maria Emilia Villaluna Volek	10026671	$5,500
0000765891	2023	109660	17960	000002226	COREY CANAPARY & GALANIS	10026671	$5,145

YEAR ONE: FY 2026-27

Budget Changes

The Department's $96,802,602 budget for FY 2026-27, as proposed by the Mayor, is $4,074,528 or 4.4% more than the original FY 2025-26 budget of $92,728,074.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 233.10 FTEs, which are 58.25 FTEs less than the 291.35 FTEs in the original FY 2025-26 budget. This represents a 20.0% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $93,802,602 in FY 2026-27 are $4,074,528 or 4.5% more than FY 2025-26 revenues of $89,728,074.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $101,519,473 budget for FY 2027-28, as proposed by the Mayor, is $4,716,871 or 4.9% more than the Mayor's proposed FY 2026-27 budget of $96,802,602.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 234.21 FTEs, which are 1.11 FTEs more than the 233.10 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.5% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $98,519,473 in FY 2027-28 are $4,716,871 or 5.0% more than FY 2026-27 estimated revenues of $93,802,602.

DEPARTMENT: DBI – BUILDING INSPECTION

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Building Inspection	$92,844,927	$86,103,574	$88,340,956	$92,728,074	$96,802,602
Funded FTE Count	266.94	269.24	278.68	291.35	233.10

The Department's budget increased by $3,957,675 or 4.3% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count decreased by 33.84 or 12.7% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $4,074,528 largely due to growth in labor costs, which appear in the proposed budget as increases in services of other departments due to the transfer of permitting-related information technology and administrative support functions, including 65 positions, from DBI to the Planning Department as part of the DBI and Permit Center integration. Because these positions will continue to be supported by Building Inspection Fund revenues, this transfer has resulted in an increase in services of other departments paid by DBI to the Planning Department, which is partially offset by corresponding decreases in salaries and fringe benefits. The Department's proposed FY 2026-27 budget has also increased due to additional funding for the PermitSF permit modernization project.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $4,716,871 largely due to increases in salaries and fringe benefits.

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

DEPARTMENT: DBI – BUILDING INSPECTION

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $217,772 in FY 2026-27. All of the $217,772 in recommended reductions are one-time savings. These reductions would still allow an increase of $3,856,756 or 4.2% in the Department's FY 2026-27 budget.

Our policy recommendations total $288,562 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $138,000 in FY 2027-28. All of the $138,000 in recommended reductions are one-time savings. These reductions would still allow an increase of $4,578,871 or 4.7% in the Department's FY 2027-28 budget.

Our policy recommendations total $717,160 in FY 2027-28, all of which are ongoing.

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

DBI - Building Inspection

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
	DBI Inspection Services														
	Automotive & Other Vehicles			$45,000	$0	$45,000		x					$0		
DBI-1	Deny the purchase of one replacement vehicle in Inspection Services. DBI maintains a fleet of 102 vehicles and plans to replace all units over time at a rate of ten vehicles per year. The ten vehicles proposed for replacement in FY 2026–27 are categorized by Central Shops as low- or medium-priority, and each has low mileage (under 20,000 miles). In addition, four of the proposed vehicles have not been used for at least five years. This recommendation will still allow DBI to purchase eight vehicles per year to continue its long-term replacement plan.								One-time savings						
	Automotive & Other Vehicles			$45,000	$0	$45,000		x					$0		
DBI-2	Deny the purchase of one replacement vehicle in Inspection Services. DBI maintains a fleet of 102 vehicles and plans to replace all units over time at a rate of ten vehicles per year. The ten vehicles proposed for replacement in FY 2026–27 are categorized by Central Shops as low- or medium-priority, and each has low mileage (under 20,000 miles). In addition, four of the proposed vehicles have not been used for at least five years. This recommendation will still allow DBI to purchase eight vehicles per year to continue its long-term replacement plan.								One-time savings						
	Automotive & Other Vehicles			$45,000	$39,000	$6,000		x					$0		
DBI-3	Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.								One-time savings						
	Automotive & Other Vehicles			$45,000	$39,000	$6,000		x					$0		
DBI-4	Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.								One-time savings						
	Automotive & Other Vehicles			$45,000	$39,000	$6,000		x					$0		
DBI-5	Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.								One-time savings						

GF = General Fund
1T = One Time

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

DBI - Building Inspection

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DBI-6	Automotive & Other Vehicles			$45,000	$39,000	$6,000		x					$0		
	Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.								One-time savings						
DBI-7	Automotive & Other Vehicles			$45,000	$39,000	$6,000		x					$0		
	Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.								One-time savings						
DBI-8	Automotive & Other Vehicles			$45,000	$39,000	$6,000		x					$0		
	Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.								One-time savings						
DBI-9	Automotive & Other Vehicles			$45,000	$39,000	$6,000		x					$0		
	Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.								One-time savings						
DBI-10	Automotive & Other Vehicles			$45,000	$39,000	$6,000		x					$0		
	Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.								One-time savings						
DBI-11	Automotive & Other Vehicles					$0					$45,000	$39,000	$6,000		x
	FY 2027-28 savings								Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.						
DBI-12	Automotive & Other Vehicles					$0					$45,000	$39,000	$6,000		x
	FY 2027-28 savings								Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.						

GF = General Fund
1T = One Time

DBI - Building Inspection

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DBI-13	Automotive & Other Vehicles					$0					$45,000	$39,000	$6,000		x
	FY 2027-28 savings										Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.				
DBI-14	Automotive & Other Vehicles					$0					$45,000	$39,000	$6,000		x
	FY 2027-28 savings										Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.				
DBI-15	Automotive & Other Vehicles					$0					$45,000	$39,000	$6,000		x
	FY 2027-28 savings										Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.				
DBI-16	Automotive & Other Vehicles					$0					$45,000	$39,000	$6,000		x
	FY 2027-28 savings										Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.				
DBI-17	Automotive & Other Vehicles					$0					$45,000	$39,000	$6,000		x
	FY 2027-28 savings										Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.				
DBI-18	Automotive & Other Vehicles					$0					$45,000	$0	$45,000		x
	FY 2027-28 savings										Deny the purchase of one replacement vehicle in Inspection Services. DBI maintains a fleet of 102 vehicles and plans to replace all units over time at a rate of ten vehicles per year. The ten vehicles proposed for replacement in FY 2027–28 are categorized by Central Shops as medium priority. This recommendation will still allow DBI to purchase eight vehicles per year to continue its long-term replacement plan.				
DBI-19	Automotive & Other Vehicles					$0					$45,000	$39,000	$6,000		x
	FY 2027-28 savings										Reduce funding for the purchase of one replacement vehicle in Inspection Services. The budgeted amount is for an all-wheel drive sedan. The Department can purchase the front-wheel drive version for $6,000 savings per vehicle.				

GF = General Fund
1T = One Time

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

DBI - Building Inspection

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	Automotive & Other Vehicles					$0					$45,000	$0	$45,000		x
DBI-20		FY 2027-28 savings							Deny the purchase of one replacement vehicle in Inspection Services. DBI maintains a fleet of 102 vehicles and plans to replace all units over time at a rate of ten vehicles per year. The ten vehicles proposed for replacement in FY 2027–28 are categorized by Central Shops as medium priority. This recommendation will still allow DBI to purchase eight vehicles per year to continue its long-term replacement plan.						
		DBI Administration													
	Programmatic Projects-Budget			$50,000	$0	$50,000		x					$0		
DBI-21		Reduce Programmatic Projects budget. The Department can delay new programming in the Strong Motion Initiative and utilize existing resources, including projected carryforward funds.							One-time savings						
		DBI Permit Services													
	Attrition Savings			($1,158,230)	($1,180,408)	$22,178		x					$0		
	Mandatory Fringe Benefits			($474,756)	($482,349)	$7,593		x					$0		
DBI-22		*Total Savings*		*$29,772*					*Total Savings*		*$0*				
		Increase Attrition Savings to better reflect the hiring timeline for two vacant positions. The Department has not yet begun recruitment for these positions.							One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$217,772	$0	**$217,772**
Total	**$217,772**	**$0**	**$217,772**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$138,000	$0	**$138,000**
Total	**$138,000**	**$0**	**$138,000**

GF = General Fund
1T = One Time

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

DBI - Building Inspection

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Policy Recommendations															
	DBI Inspection Services														
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
	0922 Manager I	0.00	1.00	$0	$180,332	($180,332)			0.00	1.00	$0	$188,554	($188,554)		
	Mandatory Fringe Benefits			$0	$71,380	($71,380)					$0	$76,590	($76,590)		
		Total Savings			*$16,049*				*Total Savings*			*$16,902*			
DBI-23	Approval of the proposed upward substitution of 1.0 FTE 0922 Manager I to 1.0 FTE 0923 Manager II is a policy matter for the Board of Supervisors. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). 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. According to the Department, this position is filled and DHR approved a mid-year temporary exchange of this position to the 0923 Manager II classification. This position supervises 38 positions. The proposed substitution aligns with the position classification and with two other 0923 Manager II positions managing similar groups in the Department.								Ongoing savings						
	DBI Administration														
	0963 Department Head III								1.00	0.00	$308,776	$0	$308,776		
	Mandatory Fringe Benefits										$97,620	$0	$97,620		
		Total Savings			*$0*				*Total Savings*			*$406,396*			
DBI-24	FY 2027-28 savings								Deletion of 1.0 FTE vacant 0963 Department Head III is a policy matter for the Board of Supervisors once there is greater clarity regarding the managerial structure and responsibilities of the merged Planning and Building department. This 0963 Department Head III position has been vacant since March 2026. Given the ongoing merger of CPC and DBI, this position may no longer be necessary in FY 2027-28, depending on the final management structure of the merged department. However, according to the Department, this position could be necessary to meet the requirements of Building Code Section 104A, which authorizes and directs a Building Official to enforce the provisions of the Building Code.						

GF = General Fund
1T = One Time

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

DBI - Building Inspection

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DBI-25	Temporary - Miscellaneous			$250,817	$0	$250,817					$270,466	$0	$270,466		
	Mandatory Fringe Benefits			$21,696	$0	$21,696					$23,396	$0	$23,396		
		Total Savings		*$272,513*					*Total Savings*		*$293,862*				
		Approval of $272,513 in temporary salaries and fringe benefits for the PermitSF project is a policy matter for the Board of Supervisors. This budget will be used to support a temporary 9976 Technology Expert I position. In addition to this position, the proposed FY 2026-28 budget also includes two positions in CPC to support the PermitSF project.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$288,562	**$288,562**
Total	**$0**	**$288,562**	**$288,562**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$717,160	**$717,160**
Total	**$0**	**$717,160**	**$717,160**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $76,172,047 budget for FY 2026-27, as proposed by the Mayor, is $17,073,623 or 28.9% more than the original FY 2025-26 budget of $59,098,424.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 222.91 FTEs, which are 56.90 FTEs more than the 166.01 FTEs in the original FY 2025-26 budget. This represents a 34.3% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $67,696,269 in FY 2026-27 are $15,564,256 or 29.9% more than FY 2025-26 revenues of $52,132,013.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $78,960,961 budget for FY 2027-28, as proposed by the Mayor, is $2,788,914 or 3.7% more than the Mayor's proposed FY 2026-27 budget of $76,172,047.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 222.98 FTEs, which are 0.07 FTEs more than the 222.91 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.03% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $68,858,090 in FY 2027-28 are $1,161,821 or 1.7% more than FY 2026-27 estimated revenues of $67,696,269.

DEPARTMENT: CPC – CITY PLANNING

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
City Planning	$63,929,433	$58,697,834	$55,060,285	$59,098,424	$76,172,047
Funded FTE Count	200.39	186.20	168.72	166.01	222.91

The Department's budget increased by $12,242,614 or 19.2% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 22.52 or 11.2% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $17,073,623 largely due to (a) the transfer of permitting-related information technology and administrative support functions, including 85 positions, from the Department of Building Inspection (DBI) and the Permit Center in the City Administrator's Office to the Planning Department as part of the DBI and Permit Center integration; and (b) funding to support technology and operating costs for a new permit system to modernize and integrate the City's permitting processes.

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

Division	Job Class Title	Proposed Layoffs
CPC Administration	Principal Administrative Analyst II	1
CPC Environmental Planning	Planner II	1
CPC Administration	IS Engineer-Principal	1

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $2,788,914 largely due to increases in salaries and benefits.

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

DEPARTMENT: CPC – CITY PLANNING

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $469,771 in FY 2026-27. Of the $469,771 in recommended reductions, $389,771 are ongoing savings and $80,000 are one-time savings. These reductions would still allow an increase of $16,603,852 or 28.1% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $365, for total General Fund savings of $470,136.

Our policy recommendations total $510,052 in FY 2026-27, all of which are ongoing.

Our reserve recommendations total $4,783,333 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $407,761 in FY 2027-28. All of the $407,761 in recommended reductions are ongoing savings. These reductions would still allow an increase of $2,381,153 or 3.1% in the Department's FY 2027-28 budget.

Our policy recommendations total $536,601 in FY 2027-28, all of which are ongoing.

Our reserve recommendations total $7,383,750 in FY 2027-28, all of which are ongoing.

CPC - City Planning

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
		CPC Administration													
CPC-1	Data Processing Supplies			$285,148	$255,000	$30,148	x				$285,148	$255,000	$30,148	x	
		Reduce the budgeted amount for Data Processing Supplies. The Department can increase efficiency to achieve this savings.							Ongoing savings						
CPC-2	Materials & Supplies-Budget			$10,150	$5,150	$5,000	x				$10,150	$5,150	$5,000	x	
		Reduce the budgeted amount for Materials and Supplies. The Department can increase efficiency to achieve this savings.							Ongoing savings						
CPC-3	Minor Furnishings			$20,000	$10,000	$10,000	x				$20,000	$10,000	$10,000	x	
		Reduce the budgeted amount for Minor Furnishings. The Department can increase efficiency to achieve this savings.							Ongoing savings						
CPC-4	Software Licensing Fees			$57,800	$27,800	$30,000	x	x					$0		
		Reduce the Software Licensing Fees budget for the Electronic Document Review Program. The Department can increase efficiency to achieve this savings.							One-time savings						
CPC-5	0953 Deputy Director III	1.00	0.00	$259,503	$0	$259,503	x		1.00	0.00	$271,336	$0	$271,336	x	
	Mandatory Fringe Benefits			$85,120	$0	$85,120	x				$91,277	$0	$91,277	x	
		Total Savings *$344,623*							*Total Savings* *$362,613*						
		Eliminate 1.0 FTE vacant 0953 Deputy Director III position. The Department does not have a hiring plan for this position. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Elimination of this vacant 0953 Deputy Director III position is an opportunity to reduce the overall number of managerial positions Citywide without requiring layoffs.							Ongoing savings						
		CPC Citywide Planning													
CPC-6	Programmatic Projects-Budget			$250,000	$200,000	$50,000	x	x					$0		
		Reduce the Neighborhood Profiles Project programmatic project budget. The Department can more effectively utilize funds to provide the same level of service with this reduced amount of funds.							One-time savings						

GF = General Fund
1T = One Time

CPC - City Planning

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

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$80,000	$389,771	**$469,771**
Non-General Fund	$0	$0	**$0**
Total	**$80,000**	**$389,771**	**$469,771**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$407,761	**$407,761**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$407,761**	**$407,761**

GF = General Fund
1T = One Time

CPC - City Planning

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Policy Recommendations															
	CPC Current Planning														
	1824 Principal Administrative Analyst	1.00	0.00	$179,956	$0	$179,956	x		1.00	0.00	$188,162	$0	$188,162	x	
	Mandatory Fringe Benefits			$64,205	$0	$64,205	x				$68,711	$0	$68,711	x	
				Total Savings	*$244,161*						*Total Savings*	*$256,873*			
CPC-7		Approval of 1.0 FTE proposed new 1824 Principal Administrative Analyst position to serve as the Strategic Program Lead for the Enterprise Addressing System (EAS) is a policy matter for the Board of Supervisors. This role, which involves standardizing the system for identifying buildings and lots in the City, is related to the PermitSf initiative; however, the Department noted that the work associated with this position is necessary regardless of the software used. This position is proposed as an interim exception that will start on July 1, 2026. In addition to this 1824 Principal Administrative Analyst, the proposed FY 2026-28 budget for PermitSF also includes a 1054 IS Business Analyst-Principal position (CPC-8 below) and funding for a temporary 9976 Technology Expert I position in DBI.							Ongoing savings						
	1054 IS Business Analyst-Principal	1.00	0.00	$198,021	$0	$198,021	x		1.00	0.00	$207,051	$0	$207,051	x	
	Mandatory Fringe Benefits			$67,870	$0	$67,870	x				$72,677	$0	$72,677	x	
	5278 Planner II	0.00	0.00	$0	$0	$0	x		0.00	0.00	$0	$0	$0	x	
	Mandatory Fringe Benefits			$0	$0	$0	x				$0	$0	$0	x	
				Total Savings	*$265,891*						*Total Savings*	*$279,728*			

GF = General Fund
1T = One Time

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

CPC - City Planning

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
CPC-8		Approval of the proposed upward substitution of 1.0 FTE 5278 Planner II to 1.0 FTE 1054 IS Business Analyst-Principal for the PermitSF initiative is a policy matter for the Board of Supervisors. In addition to this 1054 IS Business Analyst-Principal, the proposed FY 2026-28 budget for PermitSF also includes one new 1824 Principal Administrative Analyst position (CPC-7 above) and funding for a temporary 9976 Technology Expert I position in DBI. According to the Department, the employee in this position will provide citywide technical and product leadership for the PermitSF initiative, including integration of permitting systems, data architecture, and cross-departmental coordination. The Department is currently negotiating, but has not yet finalized, a new contract to expand the PermitSF initiative. If the Board of Supervisors does not approve this proposed upward substitution for PermitSF, the Budget and Legislative Analyst recommends deletion of the underlying vacant 1.0 FTE 5278 Planner II position that was used for the upward substitution.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$510,052	$510,052
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$510,052**	**$510,052**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$536,601	$536,601
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$536,601**	**$536,601**

GF = General Fund
1T = One Time

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

CPC - City Planning

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

Reserve Recommendations

		CPC Current Planning													
	Programmatic Projects-Budget			$3,675,000	$1,225,000	$2,450,000	x				$4,883,750	$0	$4,883,750	x	
	Programmatic Projects-Budget			$3,500,000	$1,166,667	$2,333,333	x				$2,500,000	$0	$2,500,000	x	
				Total Reserve	*$4,783,333*						*Total Reserve*	*$7,383,750*			
CPC-9		Place $4,783,333 for the PermitSF initiative on Budget and Finance Committee reserve, to be released at the time of contract approval by the Board of Supervisors. The Department's proposed budget includes $7,175,000 in FY 2026-27 and $7,383,750 in FY 2027-28 for PermitSF, of which $4,175,000 in FY 2026-27 and $4,838,750 in FY 2027-28 is allocated to operating costs (licenses) under the current contract with OpenGov. The remaining $3,000,000 in each year is intended to cover additional costs associated with this expansion. However, the Department was unable to provide a detailed breakdown of this portion of the budget. The Department is currently negotiating, but has not yet finalized, a new contract to expand the initiative, and the final cost of the new contract is not yet known. This reserve recommendation will allow the Department to continue to fund the PermitSF program for the first four months of FY 2026-27 while the new contract is negotiated and approved and will provide the Board of Supervisors an opportunity to review the new contract once it has been finalized.								Place the total FY 2027-28 amount of $7,383,750 for PermitSF on Budget and Finance Committee reserve, to be released at the time of contract approval by the Board of Supervisors.						

FY 2026-27
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$4,783,333	$4,783,333
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$4,783,333**	**$4,783,333**

FY 2027-28
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$7,383,750	$7,383,750
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$7,383,750**	**$7,383,750**

GF = General Fund
1T = One Time

CPC - City Planning

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000836178	2024	229236	10000	000005571	Schubert's Bakery	10001645	$142
0000888154	2024	229236	10000	000000800	XTECH	10001645	$217
0000892700	2024	229235	10020	000000800	XTECH	10035183	$5
						Total	**$365**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $36,532,428 budget for FY 2026-27, as proposed by the Mayor, is $4,354,962 or 10.7% less than the original FY 2025-26 budget of $40,887,390.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 92.99 FTEs, which are 2.93 FTEs less than the 95.92 FTEs in the original FY 2025-26 budget. This represents a 3.1% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $35,987,279 in FY 2026-27 are $3,995,278 or 10.0% less than FY 2025-26 revenues of $39,982,557.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $36,825,709 budget for FY 2027-28, as proposed by the Mayor, is $293,281 or 0.8% more than the Mayor's proposed FY 2026-27 budget of $36,532,428.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 92.60 FTEs, which are 0.39 FTEs less than the 92.99 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.4% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $36,434,711 in FY 2027-28 are $447,432 or 1.2% more than FY 2026-27 estimated revenues of $35,987,279.

DEPARTMENT: ENV – ENVIRONMENT

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Environment	$31,503,356	$32,317,937	$45,708,789	$40,887,390	$36,532,428
Funded FTE Count	80.38	82.66	92.31	95.92	92.99

The Department's budget increased by $5,029,072 or 16.0% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 12.61 or 15.7% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by $4,354,962 largely due to decreases in direct and indirect General Fund support, as well as terminated and stalled federal grant awards. The Mayor's proposed FY 2026-27 direct General Fund support for the Department decreased by $359,684, a 39.8% reduction. These decreases result in reductions in staffing and contracting capacity in the Department's work areas related to Climate Action Plan implementation, Building Decarbonization, and Clean Transportation, as well as the Department's overhead recoveries.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $293,281 largely due to increases in salaries and fringe benefits. The Mayor's proposed FY 2027-28 direct General Fund support decreased by $154,151, a 39.4% reduction.

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

DEPARTMENT: ENV – ENVIRONMENT

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $277,811 in FY 2026-27. Of the $277,811 in recommended reductions, $133,639 are ongoing savings and $144,172 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $2,343.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $328,426 in FY 2027-28. All of the $328,426 in recommended reductions are ongoing savings.

ENV - Environment

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
		ENV Environment													
ENV-1	Software Licensing Fees			$104,940	$10,084	$94,856		x					$0		
	Reduce funding for Software Licensing Fees in the Construction and Demolition Ordinance authority. The Department spent minimally on Software Licensing Fees in the past two fiscal years in this authority. This authority carried forward $638,280 from FY 2024-25 and is projected to have available balance of $1,019,542 at the end of FY 2025-26, which can cover this one-time recommended reduction.								One-time savings						
ENV-2	Other Professional Services			$119,232	$69,916	$49,316		x					$0		
	Reduce funding for Other Professional Services in the Construction and Demolition Ordinance authority. The Department spent minimally on Other Professional Services in the past two fiscal years in this authority. This authority carried forward $638,280 from FY 2024-25 and is projected to have available balance of $1,019,542 at the end of FY 2025-26, which can cover this one-time recommended reduction.								One-time savings						
ENV-3	Other Professional Services			$60,000	$6,000	$54,000					$60,000	$6,000	$54,000		
	Reduce funding for Other Professional Services. The Department stated that there should not be any funding budgeted in the Operating authority in this fund. While there are no specific plans for this funding, this recommendation retains 10% of the FY 2026-27 proposed amount in case the Department incurs small expenditures that could arise.								Ongoing savings						
ENV-4	Other Professional Services			$28,440	$2,844	$25,596					$27,140	$2,714	$24,426		
	Reduce funding for Other Professional Services. The Department stated that there should not be any funding budgeted in the Operating authority in this fund. While there are no specific plans for this funding, this recommendation retains 10% of the FY 2026-27 proposed amount in case the Department incurs small expenditures that could arise.								Ongoing savings						

Fiscal Recommendations

GF = General Fund
1T = One Time

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

ENV - Environment

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ENV-5	Attrition Savings			($543,771)	($582,104)	$38,333					($543,773)	($718,778)	$175,005		
	Mandatory Fringe Benefits			($222,852)	($238,562)	$15,710					($233,022)	($308,017)	$74,995		
		Total Savings		*$54,043*					*Total Savings*		*$250,000*				
		Increase attrition savings. The proposed FY 2026-27 budget decreases the Department's attrition savings budget by $362,957, or 48%, in this fund.							Increase attrition savings. The proposed FY 2027-28 budget further decreases the Department's attrition savings budget by an additional $288,033, or 72%, compared to FY 2026-27.						

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$144,172	$133,639	**$277,811**
Total	**$144,172**	**$133,639**	**$277,811**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$328,426	**$328,426**
Total	**$0**	**$328,426**	**$328,426**

GF = General Fund
1T = One Time

ENV - Environment

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000859541	2024	229994	10010	0000014297	NEXT STEPS MARKETING INC	10041134	$415
0000867059	2024	229994	10010	0000030413	INTERNATIONAL CONTACT INC	10041132	$286
0000901585	2025	229994	10010	0000014297	NEXT STEPS MARKETING INC	10041134	$392
0000920649	2025	229994	10010	0000014297	NEXT STEPS MARKETING INC	10041134	$684
0000926566	2025	229994	10010	0000018249	INTERETHNICA INC	10041133	$567
						Total	**$2,343**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $231,942,625 budget for FY 2026-27, as proposed by the Mayor, is $75,722,080 or 48.5% more than the original FY 2025-26 budget of $156,220,545.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 250.49 FTEs, which are 6.56 FTEs more than the 243.93 FTEs in the original FY 2025-26 budget. This represents a 2.7% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $231,942,625 in FY 2026-27 are $75,722,080 or 48.5% more than FY 2025-26 revenues of $156,220,545.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $172,833,418 budget for FY 2027-28, as proposed by the Mayor, is $59,109,207 or 25.5% less than the Mayor's proposed FY 2026-27 budget of $231,942,625.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 251.41 FTEs, which are 0.92 FTEs more than the 250.49 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.4% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $172,833,418 in FY 2027-28 are $59,109,207 or 25.5% less than FY 2026-27 estimated revenues of $231,942,625.

DEPARTMENT: PRT – PORT

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Port	193,741,078	150,125,276	156,486,598	156,220,545	231,942,625
Funded FTE Count	249.47	258.97	241.66	243.93	250.49

The Department's budget increased by $38,201,547 or 19.7% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 1.02 or 0.4% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $75,722,080 primarily due to a significant increase in capital outlay, funded largely by a higher beginning fund balance. The increase in capital outlay reflects multiple major projects entering primary construction phases concurrently to address deferred maintenance and regulatory requirements. Major FY 2026–27 investments include the Fisherman's Wharf Forward initiative, Pier 45 West Apron repairs, and the Dry Dock 2 stabilization project. Ongoing investments in both years include the Seawall Resiliency Program, cargo maintenance dredging, stormwater trash capture, and pier and wharf rehabilitation across the Port's 7.5-mile waterfront.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $59,109,207 largely due to a significant decrease in capital outlay and unappropriated revenue following the prior year's elevated capital investment. The decrease reflects prior year one-time investment in the Pier 68 Drydock removal and Fisherman's Wharf Forward and a return to baseline spending levels.

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

DEPARTMENT: PRT – PORT

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $914,678 in FY 2026-27. Of the $914,678 in recommended reductions, $456,467 are ongoing savings and $458,211 are one-time savings. These reductions would still allow an increase of $74,807,402 or 47.9% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $368,355.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $467,246 in FY 2027-28. All of the $467,246 in recommended reductions are ongoing savings.

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

PRT - Port

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
Fiscal Recommendations															
PRT-1		**PRT Executive**													
	Premium Pay			$219,740	$0	$219,740					$228,875	$0	$228,875		
	Mandatory Fringe Benefits			$19,007	$0	$19,007					$19,797	$0	$19,797		
		Total Savings		*$238,747*					*Total Savings*		*$248,672*				
		Reduce Premium Pay in the Department to account for hiring trends and updated projections.							Reduce Premium Pay in the Department to account for hiring trends and updated projections.						
PRT-2	0931 Manager III	1.00	0.00	$208,802	$0	$208,802			1.00	0.00	$218,323	$0	$218,323		
	Mandatory Fringe Benefits			$76,679	$0	$76,679					$82,297	$0	$82,297		
	0923 Manager II	0.00	1.00	$0	$193,612	($193,612)			0.00	1.00	$0	$202,440	($202,440)		
	Mandatory Fringe Benefits			$0	$74,149	($74,149)					$0	$79,606	($79,606)		
		Total Savings		*$17,720*					*Total Savings*		*$18,574*				
		Deny proposed upward substitution of 1.00 FTE 0923 Manager II to 1.00 FTE 0931 Manager III. The position is vacant. The proposed 0931 Manager III will function as the Social Responsibility Manager and lead equity initiatives, as well as supervise 1.0 FTE 1824 Principal Administrative Analyst, which is currently vacant. According to the DHR job classification, the 0931 Manager III position typically manages a division of mid-level staff or line managers. The existing classification is sufficient for the responsibilities associated with this position.								Ongoing savings						
PRT-3		**PRT Finance and Administration**													
	Attrition Savings	(5.83)		($826,355)	($930,757)	$104,402		x					$0		
	Mandatory Fringe Benefits			($338,781)	($377,121)	$38,340		x					$0		
		Total Savings		*$142,742*					*Total Savings*		*$0*				
		Increase attrition savings. Department plans to fill vacant 1.0 FTE 0931 Manager III position. Increase attrition savings to reflect anticipated 6-month delay of hiring. The hiring process has not started. According to the Port's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $1.4 million in salary and benefit savings.								One-time savings						
PRT-4		**PRT Maintenance**													
	Equipment Purchase-Budget			$75,000	$0	$75,000		x					$0		
		Delete one proposed new pickup truck due to insufficient justification. The anticipated increase in staffing to justify this vehicle has not occurred yet. The Department does not need this vehicle and the City is trying to right-size its fleet. Elimination of this vehicle would still allow the Department to purchase one new pickup truck and one replacement pickup truck over the next two years.								One-time savings						

GF = General Fund
1T = One Time

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

PRT - Port

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
PRT-5	Equipment Purchase-Budget			$50,000	$0	$50,000		x					$0		
		Delete one proposed Conex Box Office Trailer for crew to store materials and equipment at Pier 27. An existing Conex Box Office Trailer is located at Pier 31, which is approximately 0.2 miles (5-minute walk) from Pier 27. The Department has indicated this is not a high priority request.							One-time savings						
PRT-6	Attrition Savings	(14.04)		($1,990,542)	($2,127,163)	$136,621		x					$0		
	Mandatory Fringe Benefits			($815,935)	($869,783)	$53,848		x					$0		
		Total Savings		*$190,469*					*Total Savings*		*$0*				
		Increase attrition savings. Department plans to fill 3.0 FTE vacant 7263 Maintenance Manager positions. Increase attrition savings to reflect anticipated 3-month delay of hiring for each position. These positions are being downward substituted from 3.0 FTE 7120 Buildings and Grounds Maintenance Superintendent positions, and the hiring process has not started. According to the Port's Nine-Month Budget Status Report, the Department projects to end FY 2025-26 with approximately $1.4 million in salary and benefit savings.							One-time savings						
PRT-7		**PRT Real Estate & Development**													
	Prof & Specialized Svcs-Bdgt			$1,150,000	$1,050,000	$100,000					$1,150,000	$1,050,000	$100,000		
		Reduce to reflect expected department expenditures and actual need. The Department has consistently underspent on this account. The budget included funding for expanded parking operations, including parking operator management fees. However, implementation has been delayed and has not yet commenced.							Ongoing savings						
PRT-8	Other Current Expenses - Bdgt			$760,000	$660,000	$100,000					$760,000	$660,000	$100,000		
		Reduce to reflect expected department expenditures and actual need. The Department has consistently underspent on this account. The budget included funding for expanded parking operations, including meter credit card transaction fees. However, implementation has been delayed and has not yet commenced.							Ongoing savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$458,211	$456,467	**$914,678**
Total	**$458,211**	**$456,467**	**$914,678**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$467,246	**$467,246**
Total	**$0**	**$467,246**	**$467,246**

GF = General Fund
1T = One Time

PRT - Port

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000634692	2022	109747	23680	0000008952	UNITED SITE SERVICES OF CALIFORNIA INC	10026771	$1,417
0000634694	2022	109747	23680	0000011424	SANTORA SALES	10026771	$1,086
0000634950	2022	109751	23680	0000019315	GRAINGER	10026768	$4,898
0000638721	2022	109756	23680	0000030770	VESTIS SERVICES LLC	10026769	$1,402
0000667829	2022	109773	23680	0000019315	GRAINGER	10026769	$2,645
0000689656	2023	109781	23680	0000011424	SANTORA SALES	10026769	$1,196
0000690653	2023	109764	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$152
0000690653	2023	109764	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$135
0000690653	2023	109764	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$163
0000690653	2023	109764	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$1,904
0000738442	2023	210649	23680	0000026079	AGURTO CORPORATION DBA PESTEC	10026770	$25,602
0000739548	2023	109762	23680	0000012408	RECOLOGY SUNSET SCAVENGER COMPANY	10026976	$10,596
0000740413	2023	109747	23680	0000023145	CENTER HARDWARE CO INC	10026771	$1,033
0000745055	2023	109760	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$16
0000745055	2023	109760	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$31
0000745055	2023	109760	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$2,254
0000745055	2023	109760	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$315
0000745055	2023	109760	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$158
0000746984	2023	210649	23680	0000003153	PACIFIC GAS & ELECTRIC CO	10026770	$29,096
0000746984	2023	167644	24530	0000003153	PACIFIC GAS & ELECTRIC CO	10024236	$12,646
0000755690	2023	109743	23680	0000008952	UNITED SITE SERVICES OF CALIFORNIA INC	10032133	$1,385
0000764874	2023	109743	23680	0000024955	AT&T MOBILITY	10032133	$1,043
0000785332	2023	109774	23680	0000023069	CHAMPION POWDER COATING	10026769	$1,494
0000785332	2023	109774	23680	0000023069	CHAMPION POWDER COATING	10026769	$413
0000839915	2024	109759	23680	0000044299	Safeware, Inc	10026769	$1,020
0000840004	2024	109762	23680	0000012408	RECOLOGY SUNSET SCAVENGER COMPANY	10026769	$29,851
0000840113	2024	109762	23680	0000015438	MCMILLAN SECURITY SYSTEMS	10026769	$2,173
0000840259	2024	109762	23680	0000023145	CENTER HARDWARE CO INC	10026769	$5,040
0000840999	2024	210649	23680	0000026062	AIM TO PLEASE JANITORIAL SERVICES, INC	10026770	$6,142
0000841001	2024	210649	23680	0000026062	AIM TO PLEASE JANITORIAL SERVICES, INC	10026770	$4,696
0000841003	2024	210649	23680	0000026062	AIM TO PLEASE JANITORIAL SERVICES, INC	10026770	$12,220
0000841006	2024	210649	23680	0000026062	AIM TO PLEASE JANITORIAL SERVICES, INC	10026770	$3,450
0000841011	2024	210649	23680	0000026062	AIM TO PLEASE JANITORIAL SERVICES, INC	10026770	$5,680
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$990
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$720
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$3,593
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$2,700
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$1,125
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$990
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$720
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$990
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$720
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$1,320
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$720
0000852194	2024	109789	23680	0000003433	A1 PROTECTIVE SERVICES INC	10032134	$2,700
0000852451	2024	109766	23680	0000024669	BATTALION ONE FIRE PROTECTION INC	10026769	$63
0000852451	2024	109766	23680	0000024669	BATTALION ONE FIRE PROTECTION INC	10026769	$1,080
0000854911	2024	109760	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$10
0000854911	2024	109760	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$20
0000854911	2024	109760	23680	0000022101	CRESCO EQUIPMENT RENTALS	10026769	$1,460
0000854960	2024	109751	23680	0000009316	TOWER CAR WASH	10026768	$1,381
0000860999	2024	210649	23680	0000003153	PACIFIC GAS & ELECTRIC CO	10026770	$61,706

PRT - Port

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000860999	2024	167644	24530	0000003153	PACIFIC GAS & ELECTRIC CO	10024236	$13,000
0000861108	2024	167644	24530	0000012408	RECOLOGY SUNSET SCAVENGER COMPANY	10024236	$12,064
0000869539	2024	109747	23680	0000009568	THE WHARF STORE	10026771	$1,950
0000870580	2024	109773	23680	0000024389	BERONIO LUMBER CO	10026769	$30
0000870580	2024	109773	23680	0000024389	BERONIO LUMBER CO	10026769	$2,902
0000870580	2024	109773	23680	0000024389	BERONIO LUMBER CO	10026769	$319
0000873936	2024	109764	23680	0000014460	NATIONAL UTILITY SALES CORP	10026769	$1,369
0000873936	2024	109764	23680	0000014460	NATIONAL UTILITY SALES CORP	10026769	$81
0000875572	2024	109770	23680	0000022652	CLIVUS MULTRUM INC	10026769	$2,129
0000875988	2024	109762	23680	0000046628	En2action, Inc.	10026768	$5,200
0000875988	2024	109762	23680	0000046628	En2action, Inc.	10026768	$1,346
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$1,318
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$161
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$1,974
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$11
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$31
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$36
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$379
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$419
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$441
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$70
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$454
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$260
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$53
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$29
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$26
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$33
0000880734	2024	184644	23680	0000016907	KIMBALL MIDWEST	10026769	$87

YEAR ONE: FY 2026-27

Budget Changes

The Department's $198,783,006 budget for FY 2026-27, as proposed by the Mayor, is $5,411,030 or 2.8% more than the original FY 2025-26 budget of $193,371,976.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 737.28 FTEs, which are 4.05 FTEs more than the 733.23 FTEs in the original FY 2025-26 budget. This represents a 0.6% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $78,163,006 in FY 2026-27 are $8,688,970 or 10.0% less than FY 2025-26 revenues of $86,851,976.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $200,836,709 budget for FY 2027-28, as proposed by the Mayor, is $2,053,703 or 1.0% more than the Mayor's proposed FY 2026-27 budget of $198,783,006.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 737.14 FTEs, which are 0.14 FTEs less than the FTEs in the Mayor's proposed FY 2026-27 budget. This represents less than a 0.1% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $81,906,709 in FY 2027-28 are $3,743,703 or 4.8% more than FY 2026-27 estimated revenues of $78,163,006.

DEPARTMENT: LIB – PUBLIC LIBRARY

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Public Library	185,699,873	200,254,962[1]	187,512,289	193,371,976	198,783,006
Funded FTE Count	706.81	717.23	723.73	733.23	737.28[2]

The Department's budget increased by $13,083,133 or 7.0% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 30.47 or 4.3% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $5,411,030 largely due to increases in salaries, fringe benefits, and work orders, partially offset by decreases in capital outlay.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $2,053,703 largely due to increases in salaries and fringe benefits, partially offset by a decrease in capital outlay.

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

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

[2] The increase is primarily from the 3.0 full-time equivalent positions added by a grant from the Andrew W. Mellon Foundation. The remaining 1.57 FTE increase over FY 2025-26 is due to citywide changes in the average salary calculation impacting the Department's attrition and temporary salary FTE amounts.

DEPARTMENT: LIB – PUBLIC LIBRARY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $414,500 in FY 2026-27. All of the $414,500 in recommended reductions are ongoing savings. These reductions would still allow an increase of $4,996,530 or 2.6% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $300,489 for non-General Fund savings.

Our policy recommendation totals $303,292 in FY 2026-27, all of which is ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $415,500 in FY 2027-28. All of the $414,500 in recommended reductions are ongoing savings. These reductions would still allow an increase of $1,639,203 or 0.8% in the Department's FY 2027-28 budget.

Our policy recommendation totals $319,288 in FY 2027-28, all of which is ongoing.

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

LIB - Public Library

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

Fiscal Recommendations

	Public Library														
	Cleaning Laundry			$19,000	$16,000	$3,000					$19,000	$16,000	$3,000		
LIB-1	Reduce Cleaning Laundry (Non-Personnel) by $3,000. The Department has consistently underspent on Non-Personnel Services. Within the Public Library Preservation Fund 13140 (the library's primary operating fund), there was a significant savings for Non-Personnel Services of $3,388,258 in the prior year, which the Department said was driven by a lower revenue assumption relative to actuals. In the current year, the savings for Non-Personnel Services within Fund 13140 thus far total $1,110,972, as of May 14, 2026. Specifically, in this account, there was an available balance of $6,350 in FY 2024-25, and in the current year, the available balance is $13,425.								Ongoing savings.						
	Construction Equip Maint			$5,000	$0	$5,000					$5,000	$0	$5,000		
LIB-2	Reduce Construction Equip Main (Non-Personnel) fully. The Department has not charged any expenditures to this account in the prior year or current year to date.								Ongoing savings.						
	Copy Machine			$359,000	$321,300	$37,700					$359,000	$321,300	$37,700		
LIB-3	Reduce Copy Machine (Non-Personnel) by $37,700. The Department has consistently underspent on Non-Personnel Services; specifically, in this account, there was a significant available balance of $459,612 in FY 2024-25, and in the current year, the available balance is $198,401.								Ongoing savings.						

GF = General Fund
1T = One Time

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

LIB - Public Library

Rec #	Account Title	FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
LIB-4	Freight-Delivery			$103,000	$78,000	$25,000					$103,000	$78,000	$25,000		
	Reduce Freight-Delivery (Non-Personnel) by $25,000. The Department has consistently underspent on Non-Personnel Services; specifically, in this account, there was an available balance of $50,795 in FY 2024-25 when the total budget for this account was $20,000 less at $102,500 (compared to $122,500 for the current year and budget year).								Ongoing savings.						
LIB-5	Other Equip Maint			$84,748	$53,948	$30,800					$84,748	$53,948	$30,800		
	Reduce Other Equip Maint (Non-Personnel) by $30,800. The Department has consistently underspent on Non-Personnel Services; specifically, in this account, there was a significant available balance of $210,347 in FY 2024-25, and in the current year, the available balance is $213,233. (The total budget for this account is $709,464.)								Ongoing savings.						
LIB-6	Attrition Savings			($1,834,670)	($1,834,670)	$0					($1,834,675)	($1,834,675)	$0		
	Mandatory Fringe Benefits			($752,176)	($1,065,176)	$313,000					($786,516)	($1,099,516)	$313,000		
		Total Savings			*$313,000*				*Total Savings*			*$313,000*			
	Increase Mandatory Fringe Benefits associated with Attrition Savings due to significant year-end fringe savings. In FY 2024-25, the attrition assumption was -$8,190,068 and salary and fringe savings was still $1,939,476 ($1,032,027 for fringe alone) at year-end. In FY 2025-26, the nine-month report to the Controller's Office shows expected fringe savings of $1,354,935 (based on a current-year attrition savings target of -$8,652,084).								Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$414,500	**$414,500**
Total	**$0**	**$414,500**	**$414,500**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$414,500	**$414,500**
Total	**$0**	**$414,500**	**$414,500**

GF = General Fund
1T = One Time

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

LIB - Public Library

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

Policy Recommendations

	Public Library														
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071			1.00	0.00	$234,288	$0	$234,288		
	Mandatory Fringe Benefits			$79,221	$0	$79,221					$85,000	$0	$85,000		
		Total Savings			*$303,292*				*Total Savings*			*$319,288*			
LIB-7	Consider deletion of 1.00 FTE vacant 0932 Manager IV overseeing Information Technology at the Public Library. This is the Library's highest level IT position, heads the IT Division, and the span of control is nine positions. In considering this position, the Board of Supervisors could weigh the length of the vacancy (the position has been vacant since October 2025) and the operational impact of the position, which oversees an IT division of 36.87 FTEs (none of which are at the managerial level) in the current year. On the other hand, over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Budget and Legislative Analyst considers the continued funding of this position to be a policy matter for the Board of Supervisors.								Ongoing savings.						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$303,292	**$303,292**
Total	**$0**	**$303,292**	**$303,292**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$319,288	**$319,288**
Total	**$0**	**$319,288**	**$319,288**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $2,180,763,965 budget for FY 2026-27, as proposed by the Mayor, is $50,352,132 or 2.4% more than the original FY 2025-26 budget of $2,130,411,833.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 1,793.03 FTEs, which are 11.88 FTEs more than the 1.781.15 FTEs in the original FY 2025-26 budget. This represents a 0.7% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $2,180,763,965 in FY 2026-27 are $50,352,132 or 2.4% more than FY 2025-26 revenues of $2,130,411,833.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $2,355,920,177 budget for FY 2027-28, as proposed by the Mayor, is $175,156,212 or 8.0% more than the Mayor's proposed FY 2026-27 budget of $2,180,763,965.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 1,792.30 FTEs, which are 0.73 FTEs less than the 1,793.03 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.0% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $2,355,920,177 in FY 2027-28 are $175,156,212 or 8.0% more than FY 2026-27 estimated revenues of $2,180,763,965.

DEPARTMENT: PUC – PUBLIC UTILITIES COMMISSION

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Public Utilities Commission	1,652,233,924	1,788,497,463	2,024,022,957	2,130,411,833	2,180,411,833
Funded FTE Count	1,718.39	1,723.51	1,750.12	1,781.15	1,793.03

The Department's budget increased by $528,530,041 or 32.0% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 74.64 or 4.3% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $50,352,132 largely due to increases in debt service and programmatic projects budgets, as well as salaries and fringe benefits.

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

The increase in the PUC's budget is driven by debt service on completed capital projects in the Wastewater Enterprise. Other major increases reflect the costs of citywide wages and fringe benefits.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $175,156,212 largely due to increases in debt service, salaries and fringe benefits, and unappropriated retained revenues.

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

The increase in the PUC's budget is driven by debt service on completed capital projects across all enterprises and PAY-GO funding for new capital investments as the agency makes upgrades to aging infrastructure, responds to new regulatory requirements, and modernizes the grid.

DEPARTMENT: PUC – PUBLIC UTILITIES COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $3,157,381 in FY 2026-27. Of the $3,157,381 in recommended reductions, $1,995,760 are ongoing savings and $1,161,621 are one-time savings. These reductions would still allow an increase of $47,194,751 or 2.2% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $149,919.

Our policy recommendations total $6,460,798 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $4,135,588 in FY 2027-28. Of the $4,135,588 in recommended reductions, $2,067,583 are ongoing savings and $2,068,005 are one-time savings. These reductions would still allow an increase of $171,020,624 or 7.8% in the Department's FY 2027-28 budget.

Our policy recommendations total $6,843,323 in FY 2027-28, all of which are ongoing.

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

PUB - Public Utilities Bureau

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

Fiscal Recommendations

	External Affairs														
	Prof & Specialized Svcs-Bdgt			$199,033	$159,033	$40,000					$199,033	$159,033	$40,000		
PUB-1	Reduce budgeted amount for Professional and Specialized Services Budget to reflect realistic spending. The Department is proposing to fund another $200,000 for Prof & Specialized Services in the Children's Baseline. This reduction will still allow for sufficient funds.								Ongoing savings.						
	General Manager														
	1204 Senior Personnel Clerk	1.00	0.00	$106,242	$0	$106,242			1.00	0.00	$111,086		$111,086		
	Mandatory Fringe Benefits			$47,043	$0	$47,043					$50,183		$50,183		
PUB-2	*Total Savings* *$153,285*								*Total Savings* *$161,269*						
	Delete vacant 1204 Senior Personnel Clerk. The department does not intend to fill this position.								Ongoing savings.						
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
	1824 Principal Administrative	0.00	1.00	$0	$179,956	($179,956)			0.00	1.00	$0	$188,162	($188,162)		
	Mandatory Fringe Benefits			$0	$60,567	($60,567)					$0	$68,711	($68,711)		
PUB-3	*Total Savings* *$27,238*								*Total Savings* *$25,173*						
	Downward substitute vacant 0923 Manager II to an 1824 Principal Administrative Analyst. This substution would give the department sufficient capacity for public records management.								Ongoing savings.						
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071			1.00	0.00	$234,288	$0	$234,288		
	Mandatory Fringe Benefits			$80,017	$0	$80,017					$85,000	$0	$85,000		
	1246 Principal Human Resourc	0.00	1.00	$0	$194,553	($194,553)			0.00	1.00	$0	$203,425	($203,425)		
	Mandatory Fringe Benefits			$0	$62,356	($62,356)					$0	$68,407	($68,407)		
PUB-4	*Total Savings* *$47,179*								*Total Savings* *$47,456*						
	Downward substitute vacant 0932 Manager IV with 1246 Principal Human Resources Analyst. This substitution would give the department sufficient capacity for this function.								Ongoing savings.						

GF = General Fund
1T = One Time

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

PUB - Public Utilities Bureau

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
PUB-5		**Business Services**													
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
	1824 Principal Administrative	0.00	1.00	$0	$179,956	($179,956)			0.00	1.00	$0	$188,162	($188,162)		
	Mandatory Fringe Benefits			$0	$60,567	($60,567)					$0	$68,711	($68,711)		
		Total Savings			*$27,238*				*Total Savings*			*$25,173*			
		Downward substitute vacant 0923 Manager II to an 1824 Principal Administrative Analyst. This position has been vacant since July 1, 2024 and the Department has indicated that it is in stage "00" of the hiring process. This substitution would allow for sufficient capacity in this function.							Ongoing savings.						
PUB-6	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503			1.00	0.00	$271,336	$0	$271,336		
	Mandatory Fringe Benefits			$85,120	$0	$85,120					$91,277	$0	$91,277		
		Total Savings			*$344,623*				*Total Savings*			*$362,613*			
		Delete vacant 0941 Manager VI. This position has been vacant since June 2024, and the Department has indicated that it is in stage "00" of the hiring process. The Division has 4 vacancies in this job classification, two of which have been vacant for at least two years.							Ongoing savings.						
PUB-7	Training - Budget			$350,000	$275,000	$75,000					$350,000	$275,000	$75,000		
		Reduce budgeted amount for Training-Budget due to historical underspending. This recommendation will allow for sufficient funds in the budget years.							Ongoing savings.						
PUB-8		**Infrastructure**													
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503			1.00	0.00	$271,336	$0	$271,336		
	Mandatory Fringe Benefits			$85,120	$0	$85,120					$91,277	$0	$91,277		
		Total Savings			*$344,623*				*Total Savings*			*$362,613*			
		Delete vacant 0941 Manager VI. This position has been vacant since March 2023, and the Department has indicated that it is in stage "00" of the hiring process. The Division has 4 vacancies in this job classification, two of which have been vacant for at least two years.							Ongoing savings.						
PUB-9	Automotive & Other Vehicles			$89,173	$0	$89,173		x					$0		
		Deny purchase of 1 replacement Ford F-150. This vehicle is still well within its useful life.							One-time savings.						

GF = General Fund
1T = One Time

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

PUB - Public Utilities Bureau

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
PUB-10	Automotive & Other Vehicles					$0					$55,891	$0	$55,891		X
		FY 2027-28 savings only.							Deny purchase of 1 replacement Ford Fusion Hybrid. The mileage of this vehicle is 16,482, well within the useful life of the vehicle.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$89,173	$1,059,186	**$1,148,359**
Total	**$89,173**	**$1,059,186**	**$1,148,359**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$55,891	$1,099,297	**$1,155,188**
Total	**$55,891**	**$1,099,297**	**$1,155,188**

Policy Recommendations

PUB-11	923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
	923 Manager II	1.00	0.00	$193,612	$0	$193,612			$1	$0	$202,440		$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606		$79,606		
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802			$1	$0	$218,323		$218,323		
	Mandatory Fringe Benefits			$76,679	$0	$76,679					$82,297		$82,297		
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503			$1	$0	$271,336		$271,336		
	Mandatory Fringe Benefits			$85,120	$0	$85,120					$91,277		$91,277		
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706			$1	$0	$252,727		$252,727		
	Mandatory Fringe Benefits			$82,157	$0	$82,157					$88,126		$88,126		
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706			$1	$0	$252,727		$252,727		
	Mandatory Fringe Benefits			$82,157	$0	$82,157					$88,126		$88,126		
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			$1	$0	$202,440		$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606		$79,606		
	0922 Manager I	1.00	0.00	$180,332	$0	$180,332			$1	$0	$188,554		$188,554		
	Mandatory Fringe Benefits			$71,380	$0	$71,380					$76,590		$76,590		
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802			$1	$0	$218,323		$218,323		
	Mandatory Fringe Benefits			$76,679	$0	$76,679					$82,297		$82,297		
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503			$1	$0	$271,336		$271,336		
	Mandatory Fringe Benefits			$85,120	$0	$85,120					$91,277		$91,277		
	0955 Deputy Director	1.00	0.00	$314,451	$0	$314,451			$1	$0	$328,790		$328,790		
	Mandatory Fringe Benefits			$94,269	$0	$94,269					$101,010		$101,010		
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706			$1	$0	$252,727		$252,727		
	Mandatory Fringe Benefits			$82,157	$0	$82,157					$88,126		$88,126		
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			$1	$0	$202,440		$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606		$79,606		
				Total Savings	*$3,963,273*						*Total Savings*	*$4,172,153*			

GF = General Fund
1T = One Time

PUB - Public Utilities Bureau

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		The PUC Bureaus currently have 14 remaining vacant manager positions (excluding those indicated above in the Fiscal Recommendations). These include: 1.0 FTE 0955 Deputy Director V 1.0 FTE 0943 Manager VIII 2.0 FTE 0941 Manager VI 4.0 FTE 0933 Manager V 2.0 FTE 0931 Manager III 2.0 FTE 0923 Manager II 2.0 FTE 0922 Manager I 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 annual estimated salaries and benefits costs for these positions is $3.9 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.										Ongoing savings			

GF = General Fund
1T = One Time

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

PUB - Public Utilities Bureau

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

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$267,761	**$267,761**
Total	**$0**	**$3,963,273**	**$3,963,273**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$282,046	**$282,046**
Total	**$0**	**$4,172,153**	**$4,172,153**

GF = General Fund
1T = One Time

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

PUC - Public Utilities Commission Hetch Hetchy Water & Power

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

Fiscal Recommendations

	Clean Power SF														
HH-1	Prof & Specialized Svcs - Bdgt			$7,132,730	$6,982,730	$150,000		x					$0		
	Reduce Professional & Specialized Services - Budget by $150,000 to rightsize budget for known contract amounts and Clean Power's historical spending on professional services.								One-time savings.						
HH-2	0933 Manager V	1.00	0.00	$241,706		$241,706			1.00	0.00	$252,727		$252,727		
	Mandatory Fringe Benefits			$82,157		$82,157					$88,126		$88,126		
	0931 Manager III	0.00	1.00		$208,802	($208,802)			0.00	1.00		$218,323	($218,323)		
	Mandatory Fringe Benefits				$76,679	($76,679)						$82,297	($82,297)		
				Total Savings	*$38,382*						*Total Savings*	*$40,233*			
	Downward substitute 1.00 FTE 0933 Manager V to 1.00 FTE 0931 Manager III. This position was vacated in November 2025 and leads the Power Supply and Origination team. The Department has not yet submitted a Request to Fill (RTF) for the position. The position oversees a team of 14 FTEs, including 1.00 FTE 0923 Manager II. A downward substitution would rightsize the position classification with other teams of similar sizes and complexity under Clean Power.								Ongoing savings.						
	Hetchy Power														
HH-3	Automotive & Other Vehicles	1.00	0.00	$83,173	$0	$83,173		x					$0		
	Deny the request for one Ford F-150 Lightning. The Department is requesting two total vehicles to replace the use of rental cars for fieldwork conducted by its distribution engineering inspectors. Hetchy Light & Power is projected to spend $35,000 on rental cars in the current Fiscal Year. Deleting this vehicle would still approve the requested Hyundai Ioniq 5 SE and achieve cost savings.								One-time savings.						

GF = General Fund
1T = One Time

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

PUC - Public Utilities Commission Hetch Hetchy Water & Power

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
HH-4	Other Equipment	1.00	0.00	$200,000	$0	$200,000		x					$0		
		Deny one new Skydio drock and docking system. The Department is requesting two drones to support inspection of service and overhead lines, and to triage outages. Deleting this drone would still approve the purchase of one new drone for the Department's inventory.							One-time savings.						
HH-5	Automotive & Other Vehicles					$0					$344,389	$0	$344,389		x
									Deny one replacement digger truck. This equipment is still within its usable service life and has no reported major maintenance and repair concerns to warrant replacement. It is one of three digger trucks within Hetchy Power.						
HH-6	1825 Principal Admin Analyst II	1.00	0.00	$197,107	$0	$197,107			1.00	0.00	$206,095	$0	$206,095		
	Mandatory Fringe Benefits			$67,714	$0	$67,714					$72,510	$0	$72,510		
		Total Savings *$264,821*							*Total Savings* *$278,605*						
		Deny proposed upward substitution from 1.00 FTE 5602 Utility Specialist to 1.00 FTE 1825 Principal Administrative Analyst II and delete the position. This position is one of six vacant 5602 Utility Specialist positions within Hetchy Power.							Ongoing savings.						
HH-7	Prof & Specialized Svcs - Bdgt					$0					$1,000,000	$0	$1,000,000		X
		One-time savings in FY 2027-28.							Delete one-time allocation of $1,000,000 to the professional and specialized services budget due to historical underspending in non-personnel services. The deletion of this budget item still allocates $8.2 million to professional and specialized services in FY 2027-28.						
		Hetchy Water													
HH-8	Automotive & Other Vehicles					$0			1.00	0.00	$93,184	$0	$93,184		x
		One-time savings in FY 2027-28.							Delete one replacement Crew Cab 4x4 work truck. The vehicle has not yet reached the end of its useful life.						

GF = General Fund
1T = One Time

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

PUC - Public Utilities Commission Hetch Hetchy Water & Power

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
HH-9	Automotive & Other Vehicles	1.00	0.00	$76,879	$0	$76,879		x					$0		
		Delete one replacement Chevrolet Silverado and one replacement Ford F250. Hetchy Water currently has a fleet of 51 3/4-ton trucks, 11 of which were purchased in the last five years. Deleting these two vehicles still permits the replacement of three additional requested 3/4-ton trucks.							One-time savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$510,052	$303,203	**$813,255**
Total	**$510,052**	**$303,203**	**$813,255**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$1,437,573	$318,838	**$1,756,411**
Total	**$1,437,573**	**$318,838**	**$1,756,411**

Policy Recommendations

		Hetchy Water													
HH-10	7344 Carpenter	1.00	0.00	$107,356	$0	$107,356			1.00	0.00	$140,742	$0	$140,742		
	Mandatory Fringe Benefits			$45,106	$0	$45,106					$61,300	$0	$61,300		
				Total Savings	*$152,462*						*Total Savings*	$202,042			
		The proposed 1.00 new FTE 7344 Carpenter position is a temporary to permanent conversion for a Power Enterprise Carpenter who performs ongoing maintenance, rehabilitation, and repair of assets belonging to the Hetchy Hetchy Water and Power system. Currently, there are four funded 7344 Carpenter FTEs within the enterprise and all positions are filled. Approving this position would increase the total number of FTEs to five in FY 2026-27 and thereafter. The Department reports that the workload for this position is permanent and ongoing. Approving the new 7344 Carpenter position is a policy matter for the Board of Supervisors.								Ongoing savings					

GF = General Fund
1T = One Time

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

PUC - Public Utilities Commission Hetch Hetchy Water & Power

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
HH-11	7318 Electronic Maintenance T	1.00	0.00	$171,084	$0	$171,084					$178,885	$0	$178,885		
	Mandatory Fringe Benefits			$66,212	$0	$66,212					$70,966	$0.00	$70,966		
		Total Savings		*$237,296*					*Total Savings*		*$249,851*				
		This 7318 Electronic Maintenance Technician is a temporary-to-permanent conversion to fulfill operational needs of ongoing maintenance of the Hetch Hetchy Water and Power system. Retention of the temporary-to-permanent conversion is a policy matter for the Board of Supervisors.							Ongoing savings.						
		Hetchy Power													
HH-12	0931 Manager III	1.00	0.00	$208,802	$0	$208,802					$218,323	$0	$218,323		
	Mandatory Fringe Benefits			$76,679	$0	$76,679					$82,297	$0.00	$82,297		
	7488 Power Generation Supery	0.00	1.00	$0	$209,366	($209,366)					$0	$218,913	($218,913)		
	Mandatory Fringe Benefits			$0	$73,875	($73,875)					$0	$79,175.00	($79,175)		
		Total Savings		*$2,240*					*Total Savings*		*$2,532*				
		Deny proposed upward substitution of 1.00 FTE 7488 Power Generation Supervisor to 1.00 FTE 0931 Manager III. This position, currently filled, will lead the Power Enterprise's Electrical Distribution Center which will acquire new assets with critical distribution lines in FY 2026-27. Denying the proposed substitution reserves the classification specialization unique to this role's job functions. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Although staff in these classifications play an important role, they are more expensive per position than frontline workers. In the case of the above 0931 Manager III, though the salary benefit is lower than the original 7488 FTE, the small increase in overall costs is derived from the larger fringe benefits appropriated to the 09xx series classification. Approving the proposed upward substitution from a 1.00 FTE 7488 Power Generation Supervisor to a 0931 Manager III is a policy matter for the Board of Supervisors.								Ongoing savings.						

GF = General Fund
1T = One Time

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

PUC - Public Utilities Commission Hetch Hetchy Water & Power

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802					$218,323	$0	$218,323		
	Mandatory Fringe Benefits			$76,679	$0	$76,679					$82,297	$0.00	$82,297		
	0931 Manager III	1.00	0.00	$208,802	$0	$208,802					$218,323	$0	$218,323		
	Mandatory Fringe Benefits			$76,679	$0	$76,679					$82,297	$0.00	$82,297		
	0562 Utility Specialist	1.00	0.00		$0	$0						$0	$0		
					$0	$0						$0.00	$0		
				Total Savings	*$570,962*						*Total Savings*	*$601,240*			
HH-13		Hetchy Power currently has 2.00 unfilled 0931 Manager III FTEs. One position has been vacant since December 2025 and leads the Customer Engagement Key Accounts team. The other position staffs the Power Enterprise's Energy Scheduling & Settlements team and has been vacant since December 2024. The Department reports its duties for the latter position are being executed by an acting Manager. As of May 1 2026, the Department has not submitted a Request to Fill (RTF) to Human Resources for either position. Additionally, the Department posted 1.00 FTE 0923 Manager II position on the City's central job posting site in May 2026. The position is currently filled and budgeted as 1.00 FTE 0562 Utility Specialist. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Although staff in these classifications play an important role, they are more expensive per position than frontline workers. Retaining the 2.00 FTE 0931 Manager III positions and 1.00 FTE 5602 Utility Specialist position is a policy matter for the Board of Supervisors.								Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$962,960	**$962,960**
Total	**$0**	**$962,960**	**$962,960**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$1,055,665	**$1,055,665**
Total	**$0**	**$1,055,665**	**$1,055,665**

GF = General Fund
1T = One Time

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

WWE - Wastewater Enterprise

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Fiscal Recommendations															
	Maintenance														
	Automotive & Other Vehicles			$59,395	$0	$59,395		X					$0		
WWE-1	Deny replacement Ford 150. This vehicle is still within its useful life.								One-time savings.						
	Automotive & Other Vehicles			$59,395	$0	$59,395		X					$0		
WWE-2	Deny replacement Ford 150. This vehicle is still within its useful life.								One-time savings.						
	Automotive & Other Vehicles			$0	$0	$0					$101,238	$0	$101,238		X
WWE-3	FY 2027-28 savings only.								Deny replacement Chevrolet Silverado. The mileage on this vehicle is 71,350, well within the useful life of the vehicle.						
	Automotive & Other Vehicles			$0	$0	$0					$101,238	$0	$101,238		X
WWE-4	FY 2027-28 savings only.								Deny replacement Chevrolet Silverado. The mileage on this vehicle is 51,300, well within the useful life of the vehicle.						
	Other Bldg Maint Svcs			$842,005	$642,005	$150,000		X					$0		
WWE-5	Reduce budget for Other Bldg Maint Services to reflect historical underspending. This reduction will still allow for sufficient funds.								One-time savings.						
	Wastewater Collection														
	Other Bldg Maint Svcs			$325,000	$200,000	$125,000					$325,000	$200,000	$125,000		
WWE-6	Reduce budget for Other Bldg Maint Services to reflect historical underspending. This reduction will still allow for sufficient funds.								Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$268,790	$125,000	**$393,790**
Total	**$268,790**	**$125,000**	**$393,790**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$202,476	$125,000	**$327,476**
Total	**$202,476**	**$125,000**	**$327,476**

GF = General Fund
1T = One Time

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

WWE - Wastewater Enterprise

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Policy Recommendations															
WWE-7	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071			1.00	0.00	$234,288	$0	$234,288		
	Mandatory Fringe Benefits			$79,221	$0	$79,221					$85,000	$0	$85,000		
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706			1.00	0.00	$252,727	$0	$252,727		
	Mandatory Fringe Benefits			$82,157	$0	$82,157					$88,126	$0	$88,126		
	0933 Manager V	1.00	0.00	$241,706	$0	$241,706			1.00	0.00	$252,727	$0	$252,727		
	Mandatory Fringe Benefits			$82,157	$0	$82,157					$88,126	$0	$88,126		
		Total Savings		*$951,018*					*Total Savings*		$1,000,994				
		In addition to 146 other vacant positions, of which 26 have been proposed as upward substitutions, the Wastewater Enterprise currently has 3 vacant manager positions. These include: 2.0 FTE 0933 Manager V 1.0 FTE 0923 Manager II 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 annual estimated salaries and benefits costs for these positions is approximately $1.0 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.								Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$323,863	**$323,863**
Total	**$0**	**$323,863**	**$323,863**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$340,853	**$340,853**
Total	**$0**	**$340,853**	**$340,853**

GF = General Fund
1T = One Time

PUC - Public Utilities Commission Water Enterprise

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

Fiscal Recommendations

		City Distribution													
WTR-1	Other Equipment					$0					$54,450		$54,450		x
		FY 2027-28 savings only.							Deny 1.00 Forklift replacement as the equipment is not yet at the end of its serviceable life.						
WTR-2	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071			1.00	0.00	$234,288	$0	$234,288		
	Mandatory Fringe Benefits			$79,221	$0	$79,221					$85,000	$0.00	$85,000		
	7120 Building and Grounds Su	0.00	1.00	$0	$196,166	($196,166)			0.00	1.00	$0	$205,110	($205,110)		
	Mandatory Fringe Benefits			$0	$70,285	($70,285)					$0	$75,321.00	($75,321)		
		Total Savings *$36,841*							*Total Savings* *$38,857*						
		Deny proposed upward substitution of 1.00 FTE 7250 Utility Plumber Supervisor I Position Title to 1.00 FTE 0932 Manager IV and instead substitute the position with 1.00 FTE 7120 Building and Grounds Maintenance Superintendent. This position is intended to lead a newly established Building and Grounds team within City Distribution consisting of 5.00 FTE in Custodial Services, 1.00 FTE in Pest Management, 12.00 FTE in Landscape Maintenance, and 1.00 7205 Chief Stationary Engineer as a supervisor. In addition to overseeing this team, the position will also develop and oversee maintenance contracts and support facility improvements in collaboration with other maintenance supervisors. A 7120 Building and Grounds Maintenance Superintendent is more appropriate in scope of work and sufficient for a team of this size and complexity.							Ongoing savings.						

GF = General Fund
1T = One Time

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

PUC - Public Utilities Commission Water Enterprise

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
WTR-3	1824 Pr. Admin Analyst	1.00	0.00	$179,956	$0	$179,956			1.00	0.00	$188,162	$0	$188,162		
	Mandatory Fringe Benefits			$64,205	$0	$64,205					$68,711	$0	$68,711		
		Total Savings			*$244,161*				*Total Savings*			*$256,873*			
		Deny proposed upward substitution of vacant 1.00 FTE 7388 Utility Plumber to 1.00 FTE 1824 Principal Administrative Analyst and delete the position. The Asset Management Services team has several vacant administrative positions to sufficiently cover administrative workload once filled. This position has been vacant for three years and is not necessary to carry out services.							Ongoing savings.						
WTR-4	1823 Sr. Admin Analyst	1.00	0.00			$0			1.00	0.00			$0		
	1822 Admin Analyst	0.00	1.00						0.00	1.00					
					($27,369)	$27,369						($28,718)	$28,718		
		Total Savings			*$27,369*				*Total Savings*			*$28,718*			
		Deny proposed upward substitution of 1.00 FTE 7388 Utility Plumber to 1.00 FTE 1823 Senior Administrative Analyst and instead substitute to a 1.00 FTE 1822 Administrative Analyst.							Ongoing savings.						
WTR-5	Facilities Maintenance Bdgt			$920,625	$720,625	$200,000					$933,189	$733,189	$200,000		
		Reduce budgeted amount for Facilities Maintenance for the Treasure Island Maintenance account to reflect historical spending and the Treasure Island Development Authority's projected utilities expenditures.							Ongoing savings.						
		Water Quality													
WTR-6	Automotive & Other Vehicles	1.00	0.00	$59,169	$0	$59,169		x					$0		
	Automotive & Other Vehicles					$0			1.00	0.00	$65,086	$0	$65,086		x
		Total Savings			*$59,169*				*Total Savings*			*$65,086*			
		Deny one new Hyundai Ioniq 5 SE. There are no new additional Water Service Inspector FTEs in the Department to justify the fleet increase.							Deny one new Hyundai Ioniq 5 SE. There are no new additional Water Quality Technician FTEs in the Department to justify the fleet increase.						
WTR-7	Automotive & Other Vehicles	1.00	0.00	$59,169	$0	$59,169		x					$0		
	Automotive & Other Vehicles					$0			1.00	0.00	$65,086	$0	$65,086		x
		Total Savings			*$59,169*				*Total Savings*			*$65,086*			
		Delete one new Hyundai Ioniq 5 SE. The Department is requesting six new mid-size electric SUVs in Fiscal Years 2027 and 2028 to replace leased vehicles. The deletion of one Hyundai in each fiscal year will still grant four new vehicles to the fleet over the next two budget years and generate cost savings from not leasing.							Delete one new Hyundai Ioniq 5 SE. The Department is requesting six new mid-size electric SUVs in Fiscal Years 2027 and 2028 to replace leased vehicles. The deletion of one Hyundai in each fiscal year will still grant four new vehicles to the fleet over the next two budget years and generate cost savings from not leasing.						

GF = General Fund
1T = One Time

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

PUC - Public Utilities Commission Water Enterprise

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Water Supply													
WTR-8	1823 Sr. Admin Analyst	1.00	0.00	$155,385	$0	$155,385			1.00	0.00	$162,470	$0	$162,470		
	Mandatory Fringe Benefits			$58,491	$0	$58,491					$62,660	$0	$62,660		
	1822 Admin Analyst	1.00	0.00	$0	$0	$0			1.00	0.00					
	1823 Sr. Admin Analyst	0.00	1.00		$155,385	($155,385)			0.00	1.00	$0	$162,470	($162,470)		
	Mandatory Fringe Benefits				$58,491	($58,491)					$0	$62,660	($62,660)		
		Total Savings			*$0*				*Total Savings*			*$0*			
		Deny proposed upward substitution of 1.00 FTE vacant 1424 Clerk Typist to 1.00 Senior Administrative Analyst position and delete the position. Upward substitute an existing off-budget 1822 Administrative Analyst to an on-budget 1823 position to align current duties with the appropriate classification and eliminate a position no longer used by the City.							Ongoing adjustment.						
WTR-9	Automotive & Other Vehicles	1.00	0.00	$87,634	$0	$87,634		x					$0		
	Automotive & Other Vehicles	1.00	0.00	$87,634	$0	$87,634		x					$0		
	Automotive & Other Vehicles					$0			1.00	0.00	$91,491	$0	$91,491		x
	Automotive & Other Vehicles					$0			1.00	0.00	$95,952	$0.00	$95,952		x
		Total Savings			*$175,268*				*Total Savings*			*$187,443*			
		Deny 3.00 Ford F-150 replacement vehicles that have not reached the end of their useful life. This recommendation still approves the replacement of 3.00 other Ford F-150 pick up trucks in FY 2026-27.							Deny 3.00 Ford F-150 replacement vehicles that have not reached the end of their useful life. This recommendation still approves the replacement of 1.00 other Ford F-150 pick up truck in FY 2027-28.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$293,606	$508,371	**$801,977**
Total	**$293,606**	**$508,371**	**$801,977**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$372,065	$524,448	**$896,513**
Total	**$372,065**	**$524,448**	**$896,513**

GF = General Fund
1T = One Time

PUC - Public Utilities Commission Water Enterprise

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
Policy Recommendations															
		Water Quality Division													
WTR-10	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071			1.00	0.00	$234,288	$0	$234,288		
	Mandatory Fringe Benefits			$79,221	$0	$79,221					$85,000	$0	$85,000		
	7204 Chief Water Inspector	0.00	1.00	$0	$201,784	($201,784)			0.00	1.00	$0	$210,986	($210,986)		
	Mandatory Fringe Benefits			$0	$72,979	($72,979)					$0	$78,237	($78,237)		
		Total Savings		*$28,529*					*Total Savings*		$30,065				
		The proposed upward substitution from 1.00 FTE 7204 Chief Water Inspector to 1.00 FTE 0932 Manager IV is to allocate staffing and management of Hetchy Water's expanded obligations under the State of California's new cross-connection control regulations. The Department is required to assess all property service connections to the public drinking water system for hazard and appropriate backflow protection. SFPUC must achieve temporary protection on hydrants by mid-2027 per its compliance schedule. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Although staff in these classifications play an important role, they are more expensive per position than frontline workers. The approval of the proposed upward substitution is a policy matter for the Board of Supervisors.								Ongoing savings						
WTR-11		**Natural Resources**													
	0922 Manager I	1.00	0.00	$180,332	$0	$180,332			1.00	0.00	$188,554	$0	$188,554		
	Mandatory Fringe Benefits			$71,380	$0	$71,380					$76,590	$0.00	$76,590		
		Total Savings		*$251,712*					*Total Savings*		*$265,144*				
		The 1.00 FTE 0922 Manager I position has been vacant since December 2024 and has not yet been approved by DHR to fill due to the MBO hiring freeze. The position leads 1.00 FTE 3374 Volunteer Coordinator and part-time staff to deliver SFPUC education programs in San Mateo County and act as a liaison with surrounding parks districts and CALFIRE. The position will serve as the point of contact for organizations with easements, licenses, and watershed access permits on the SFPUC Peninsula Watershed. The decision to retain the position is a policy matter for the Board of Supervisors.								Ongoing savings.						

GF = General Fund
1T = One Time

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

PUC - Public Utilities Commission Water Enterprise

		FY 2026-27							FY 2027-28						
		FTE		Amount					FTE		Amount				
Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		Water Resources Division													
WTR-12	0932 Manager IV	1.00	0.00			$0							$0		
	Facilities Maintenance Budget			$2,500,000	$2,196,694	$303,306					$2,500,000	$2,180,698	$319,302		
		Total Savings			*$303,306*				*Total Savings*			*$319,302*			
		The 1.00 FTE 0932 Manager IV position has been vacant since July 1, 2024, when it was approved as a new position. The position was initially created to replace an existing project-funded CAT 18 0931 Alternative Water Supply Program Manager with a permanent 0932 Alternative Water Supply Program Manager position. The position is an off-budget position funded by the Alternative Water Supply annual authority fund. The decision to retain the position is a policy matter for the Board of Supervisors.							Ongoing savings							

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$583,547	**$583,547**
Total	**$0**	**$583,547**	**$583,547**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$614,511	**$614,511**
Total	**$0**	**$614,511**	**$614,511**

GF = General Fund
1T = One Time

PUC - Public Utilities Commission

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
70689	2016	229269	20160	7950	YOLANDA'S CONST ADMIN & TRAFFIC CNTRI	10030000	$340
71066	2017	153644	25950	23082	CH2MHILL/AVILA JOINT VENTURE	10025212	$3,109
139335	2018	298648	24970	8818	UTILICAST LLC	10029992	$9,180
139335	2018	198644	24750	8818	UTILICAST LLC	10026777	$9,180
165368	2018	298648	24970	3098	SIEMENS INDUSTRY INC	10029992	$392
165368	2018	198644	24750	3098	SIEMENS INDUSTRY INC	10026777	$26
170925	2018	229269	20160	20351	F E JORDAN ASSOCIATES INC	10030000	$20,005
171739	2018	229269	20160	23082	CH2MHILL/AVILA JOINT VENTURE	10030000	$2,279
234522	2018	229269	20160	23082	CH2MHILL/AVILA JOINT VENTURE	10030000	$50,916
303158	2019	229269	20160	23082	CH2MHILL/AVILA JOINT VENTURE	10030000	$1,808
317884	2019	229269	20160	23082	CH2MHILL/AVILA JOINT VENTURE	10030000	$188
319640	2019	198644	24750	3098	SIEMENS INDUSTRY INC	10026777	$18,952
424871	2020	298648	24970	16758	KUBRA DATA TRANSFER LTD	10029992	$7,755
452570	2020	229269	20160	23082	CH2MHILL/AVILA JOINT VENTURE	10030000	$37
482597	2020	292649	20160	31092	DNV GL Business Assurance USA, Inc.	10030002	$13,109
492822	2021	298648	24980	15988	M HERNANDEZ CONSTRN DBA HERNANDEZ	10025207	$6,438
544270	2021	229267	20170	8003	XTECH	10036786	$510
544270	2021	232396	25950	8003	XTECH	10036785	$510
568606	2021	198644	24750	46494	Larkin & Associates, PLLC	10026777	$5,185
						Total	**$149,919**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $62,619,211 budget for FY 2026-27, as proposed by the Mayor, is $6,715,503 or 12.0 % more than the original FY 2025-26 budget of $55,903,708.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 158.53 FTEs, which are 5.72 FTEs more than the 152.81 FTEs in the original FY 2025-26 budget. This represents a 3.7 % increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $62,619,211 in FY 2026-27 are $6,715,503 or 12.0% more than FY 2025-26 revenues of $55,903,708.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $63,539,356 budget for FY 2027-28, as proposed by the Mayor, is $920,145 or 1.5% more than the Mayor's proposed FY 2026-27 budget of $62,619,211.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 158.55 FTEs, which are 0.02 FTEs more than the 158.53 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.01% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $63,539,356 in FY 2027-28 are $920,145 or 1.5% more than FY 2026-27 estimated revenues of $62,619,211.

DEPARTMENT: RET – RETIREMENT SYSTEM

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

	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Proposed
Retirement System	43,096,861	51,469,503	54,824,818	55,903,708	62,619,211
Funded FTE Count	123.85	151.85	154.45	152.81	158.53

The Department's budget increased by $19,522,350 or 45.3% from the adopted budget in FY 2022-23 to the Mayor's proposed budget in FY 2026-27. The Department's FTE count increased by 34.68 or 28% from the adopted budget in FY 2022-23 to the proposed budget in FY 2026-27.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by $6,715,503, driven by increases in salaries, non-personnel services, and fringe benefits. Increased salary costs are derived from a decrease in attrition savings and an increase in incentive pay. The Department is continuing forward with previously approved initiatives including a multi-year plan for system modernization. Other drivers of the budget increase include a new work order with the City Attorney as well as costs associated with reopening its office for in-person service five days a week.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $920,145 driven by increases in non-personnel services as well as salaries and fringe benefits.

RET - Retirement System

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

Fiscal Recommendations

	RET Administration														
	Other Current Expenses			$1,596,900	$1,396,900	$200,000		X			$1,609,900	$1,609,900	$0		
RET-1	Reduce proposed amount for non-personnel operating costs to reflect actual need for FY 2026-27. The Department has consistently underspent on Fund 31330 Non-Personnel Services: at the end of FY 2023-24, the Department had an available balance of $2,803,478, carrying forward a balance of $1,866,698 from the prior year. At the end of FY 2024-25 the Department had an available balance of $4,814,373, carrying forward a balance of $1,590,352 from the prior year. In FY 2025-26, it has a total available balance of $10,274,969 as of May 2026. Department staff assert that taking into account $6.8 million designated for an office relocation project, their estimated available balance at the end of the current fiscal year will be approximately $2 million, which it plans to carry over. Our recommendations for this fund (RET-1 & RET-4) total $400,000, representing 3.8 percent of all unspent, unencumbered non-personnel funds in 31330, and 20 percent of this residual amount, leaving $1.6 million in carryforwards to address any spending needs in FY 2026-27. The Department did not spend out of this account (535000) in FY 2025-26, FY 2024-25, or FY 2023-24.								One-time savings.						
	Materials & Supplies			$267,961	$242,961	$25,000		X			$130,453	$130,453	$0		
RET-2	Reduce proposed amount for materials and supplies costs to reflect actual need. In FY 2025-26, the Department did not spend on Account 54000, and has consistently underspent on Fund 31330 Materials & Supplies, with carryforward budgets of $195,181 in FY 2025-26, $155,092 in 2024-25, and $45,137 in FY 2023-24. For FY 2025-26, Materials & Supplies across Fund 31330 has $451,978 in unspent and unencumbered funds. The Department says that $191,000 of this corresponds to the office relocation project and expects a year-end available balance of $247,000, which it plans to carry over. A reduction of $25,000 leaves $222,000 in carryforwards to address any spending needs in FY 2026-27.								One-time savings.						

GF = General Fund
1T = One Time

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

RET - Retirement System

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
RET-3	Attrition Savings			$0	($70,000)	$70,000		X			$0	$0	$0		
	Mandatory Fringe Benefits			$0	($24,500)	$24,500		X			$0	$0	$0		
		Total Savings		*$94,500*					*Total Savings*		*$0*				
		Increase attrition savings to reflect the hiring timeline for the 1.0 FTE vacancy in Administration with an estimated start date mid-year, generating an estimated $73,177 in salary savings and $25,661 in mandatory fringe benefits. The Department has historically underspent on salaries, with $2,082,472 in RET Administration salary savings in FY 2024-25.							One-time savings.						
		RET Retirement Services													
RET-4	Prof & Specialized Services			$1,434,880	$1,234,880	$200,000		X			$1,435,000	$1,435,000	$0		
		Reduce proposed amount for non-personnel operating costs to reflect actual need. The Department has consistently underspent on Fund 31330 Non-Personnel Services: at the end of FY 2023-24, the Department had an available balance of $2,803,478, carrying forward a balance of $1,866,698 from the prior year. At the end of FY 2024-25 the Department had an available balance of $4,814,373, carrying forward a balance of $1,590,352 from the prior year. In FY 2025-26, it has a total available balance of $10,274,969 as of May 2026. The Department states that taking into account $6.8 million designated for an office relocation project, their estimated available balance at the end of the fiscal year will be approximately $2 million, which it plans to carry over. Our recommendations for this fund (RET-1 & RET-4) total $400,000, representing 3.8 percent of all unspent, unencumbered non-personnel funds in 31330, and 20 percent of this residual amount, leaving $1.6 million in carryforwards to address any spending needs in FY 2026-27. The Department did not spend out of this account (527000) in FY 2024-25 or FY 2025-26 through May 1st.							One-time savings.						
RET-5	Attrition Savings			($200,124)	($450,000)	$249,876		X			($200,123)	($200,123)	$0		
	Mandatory Fringe Benefits			($82,118)	($157,500)	$75,382		X			($85,871)	($85,871)	$0		
		Total Savings		*$325,258*					*Total Savings*		*$0*				
		Increase attrition savings to reflect the hiring timeline for the 10.0 FTE vacancies in Retirement Services with staggered recruitment processes beginning across Q1 and Q2, generating an estimated $457,711 in salary and $160,505 in mandatory fringe benefit savings. The Department has historically underspent on salaries, with $1,656,240 in RET Retirement Services salary savings in FY 2024-25.							One-time savings.						

GF = General Fund
1T = One Time

RET - Retirement System

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

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$844,758	$0	**$844,758**
Total	**$844,758**	**$0**	**$844,758**

FY 2027-28
Total Recommended Reductions

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

GF = General Fund
1T = One Time

RET - Retirement System

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
		RET Administration													
RET-6	0922 Manager I	1.00	0.00	$180,332	$0	$180,332			1.00	0.00	$188,554	$0	$188,554		
	Mandatory Fringe Benefits			$71,380	$0	$71,380					$76,590	$0.00	$76,590		
		Total Savings			*$251,712*				*Total Savings*			*$265,144*			
		The Board should consider deleting vacant 1.0 FTE 0922 Manager I position which has never been filled and has been vacant since 2024. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Department has been able to operate efficiently without this position for two years. The BLA considers approval of this position to be a policy matter for the Board.							Ongoing savings.						
RET-7	0952 Deputy Director II	1.00	0.00	$208,802	$0	$208,802			1.00	0.00	$218,323	$0	$218,323		
	Mandatory Fringe Benefits			$76,679	$0	$76,679					$82,297	$0	$82,297		
		Total Savings			*$285,481*				*Total Savings*			*$300,620*			
		The Board should consider deleting vacant 1.0 FTE 0952 Deputy Director II position which has been vacant since April 2023. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Department has been able to operate efficiently without this position for over three years. The BLA considers approval of this position to be a policy matter for the Board.							Ongoing savings.						

Policy Recommendations

GF = General Fund
1T = One Time

RET - Retirement System

Rec #	Account Title	FY 2026-27 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T	FY 2027-28 FTE From	FTE To	Amount From	Amount To	Savings	GF	1T
		RET Investment													
	1116 Managing Director	1.00	0.00	$382,224	$0	$382,224	X		1.00	0.00	$399,653	$0	$399,653		
	Mandatory Fringe Benefits	1.00	0.00	$105,553	$0	$105,553	X		1.00	0.00	$113,014	$0.00	$113,014		
		Total Savings			*$487,777*				*Total Savings*			*$512,667*			
RET-8		The Board should consider deleting vacant 1.0 FTE 1116 Managing Director position which has been vacant since August 2022 and has never been filled. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Department has been able to operate efficiently without this position for over three years. The BLA considers approval of this position to be a policy matter for the Board.							Ongoing savings.						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$487,777	$487,777
Non-General Fund	$0	$537,193	**$537,193**
Total	**$0**	**$1,024,970**	**$1,024,970**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$0	$0
Non-General Fund	$0	$1,078,431	**$1,078,431**
Total	**$0**	**$1,078,431**	**$1,078,431**

GF = General Fund
1T = One Time

RET - Retirement System

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000792481	2024	232318	31330	000001052	STAPLES BUSINESS ADVANTAGE	10026788	$279
0000792481	2024	232320	31330	000001052	STAPLES BUSINESS ADVANTAGE	10026788	$1,398
0000810686	2024	232320	31330	000002423	BLAISDELL'S BUSINESS PRODUCTS	10026788	$114
0000810686	2024	232320	31330	000002423	BLAISDELL'S BUSINESS PRODUCTS	10026788	$129
0000871924	2024	232320	31330	000005484	Summit Construction Management	10026788	$2,553
0000875050	2024	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	$4,652
0000875050	2024	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	$2,109
0000908998	2025	232320	31330	000001240	RECOLOGY SAN FRANCISCO	10026788	$474
0000937625	2025	232320	31330	000002829	Hyland Software Inc	10026788	$27,588