# CITY AND COUNTY OF SAN FRANCISCO

## BOARD OF SUPERVISORS

### BUDGET AND LEGISLATIVE ANALYST

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June 16, 2026

**TO:** Budget and Appropriations Committee

**FROM:** Budget and Legislative Analyst DY

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

**Page**

**Descriptions for Departmental Budget Hearing, June 18, 2026 Meeting, 10:00 a.m.**

## YEAR ONE: FY 2026-27

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

## YEAR TWO: FY 2027-28

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: TTX – TREASURER-TAX COLLECTOR**

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

**DEPARTMENT: TTX – TREASURER-TAX COLLECTOR**

## RECOMMENDATIONS

### YEAR ONE: FY 2026-27

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

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

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

### YEAR TWO: FY 2027-28

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

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

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

## TTX - Treasurer-Tax Collector

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

### Fiscal Recommendations

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

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

## TTX - Treasurer-Tax Collector

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

**FY 2026-27**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $48,137 | **$48,137** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$48,137** | **$48,137** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $48,770 | **$48,770** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$48,770** | **$48,770** |

GF = General Fund
1T = One Time

## TTX - Treasurer-Tax Collector

### Policy Recommendations

| Rec # | Account Title | FY 2026-27 FTE From | FY 2026-27 FTE To | FY 2026-27 Amount From | FY 2026-27 Amount To | FY 2026-27 Savings | GF | 1T | FY 2027-28 FTE From | FY 2027-28 FTE To | FY 2027-28 Amount From | FY 2027-28 Amount To | FY 2027-28 Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TTX-5 | | **TTX Management** | | | | | | | | | | | | | |
| | 0931 Manager III | 1.00 | 0.00 | $208,802 | $0 | $208,802 | x | | 1.00 | 0.00 | $218,323 | $0 | $218,323 | x | |
| | Mandatory Fringe Benefits | | | $76,679 | $0 | $76,679 | x | | | | $82,297 | $0 | $82,297 | x | |
| | | | | *Total Savings* | *$285,481* | | | | | | *Total Savings* | *$300,620* | | | |
| | | Approval of 1.00 FTE vacant 0931 Manager III in the TTX Management Division, which oversees the department's budget, is a policy matter for the Board of Supervisors. The position became vacant on January 17, 2026. According to the Department, recruitment has been approved by the Department of Human Resources and the Mayor's Budget Office, and the Department has an active job posting. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%), and management and deputy director positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Board of Supervisors could consider deletion of this 1.00 FTE 0931 Manager III vacancy, and the Department would still retain 5.0 FTE 0931 Manager III positions.<br><br>However, the Board of Supervisors should also consider the operational impact of this deletion. According to the Department, this 0931 Manager III in TTX Management oversees the Department’s budget function, a fundamental position in any organization and of critical responsibility given TTX’s multi-fund budget structure and its role administering more than $6.6 billion in annual revenue collection on behalf of the City. The Budget and Legislative Analyst considers the continued funding of this position to be a policy matter for the Board of Supervisors. | | | | | | | 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

## TTX - Treasurer-Tax Collector

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

GF = General Fund
1T = One Time

## TTX - Treasurer-Tax Collector

| | | 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 |
| TTX-7 | 0933 Manager V | 0.72 | 0.00 | $174,028 | $0 | $174,028 | x | | 0.72 | 0.00 | $181,964 | $0 | $181,964 | x | |
| | Mandatory Fringe Benefits | | | $59,152 | $0 | $59,152 | x | | | | $63,451 | $0 | $63,451 | x | |
| | 0933 Manager V | 0.15 | 0.00 | $36,256 | $0 | $36,256 | x | | 0.15 | 0.00 | $37,909 | $0 | $37,909 | x | |
| | Mandatory Fringe Benefits | | | $12,324 | $0 | $12,324 | x | | | | $13,220 | $0 | $13,220 | x | |
| | 0933 Manager V | 0.13 | 0.00 | $31,422 | $0 | $31,422 | x | | 0.13 | 0.00 | $32,855 | $0 | $32,855 | x | |
| | Mandatory Fringe Benefits | | | $10,681 | $0 | $10,681 | x | | | | $11,455 | $0 | $11,455 | x | |
| | | | | *Total Savings* | *$323,863* | | | | | | *Total Savings* | *$340,854* | | | |

Approval of 1.00 FTE vacant 0933 Manager V in the TTX Collection Division, which oversees the Bureau of Delinquent Revenue ($1 billion in delinquent municipal receivables and generates more than $130 million in revenue annually, per the Department), is a policy matter for the Board of Supervisors. The position became vacant on January 5, 2026. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%), and management and deputy director positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Board of Supervisors could consider deletion of this 1.00 FTE 0933 Manager V vacancy; however, there are no other positions with this classification in the Department.

The Board of Supervisors should also consider the operational impact of this deletion which generates significant revenue annually. According to the Department, the position is currently being performed by an acting Director to maintain operational continuity. The Budget and Legislative Analyst considers the continued funding of this position to be a policy matter for the Board of Supervisors.

Ongoing savings.



GF = General Fund
1T = One Time

## TTX - Treasurer-Tax Collector

| | | 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 |
| TTX-8 | 0953 Deputy Director III | 0.70 | 0.00 | $181,652 | $0 | $181,652 | x | | 0.70 | 0.00 | $189,935 | $0 | $189,935 | x | |
| | Mandatory Fringe Benefits | | | $59,584 | $0 | $59,584 | x | | | | $63,895 | $0 | $63,895 | x | |
| | 0953 Deputy Director III | 0.15 | 0.00 | $38,925 | $0 | $38,925 | x | | 0.15 | 0.00 | $40,700 | $0 | $40,700 | x | |
| | Mandatory Fringe Benefits | | | $12,767 | $0 | $12,767 | x | | | | $13,691 | $0 | $13,691 | x | |
| | 0953 Deputy Director III | 0.15 | 0.00 | $38,925 | $0 | $38,925 | x | | 0.15 | 0.00 | $40,700 | $0 | $40,700 | x | |
| | Mandatory Fringe Benefits | | | $12,767 | $0 | $12,767 | x | | | | $13,691 | $0 | $13,691 | x | |
| | 0933 Manager V | 0.00 | 0.70 | $0 | $169,194 | ($169,194) | x | | 0.00 | 0.70 | $0 | $176,909 | ($176,909) | x | |
| | Mandatory Fringe Benefits | | | $0 | $57,510 | ($57,510) | x | | | | $0 | $61,688 | ($61,688) | x | |
| | 0933 Manager V | 0.00 | 0.15 | $0 | $36,256 | ($36,256) | x | | 0.00 | 0.15 | $0 | $37,909 | ($37,909) | x | |
| | Mandatory Fringe Benefits | | | $0 | $12,324 | ($12,324) | x | | | | $0 | $13,219 | ($13,219) | x | |
| | 0933 Manager V | 0.00 | 0.15 | $0 | $36,256 | ($36,256) | x | | 0.00 | 0.15 | $0 | $37,909 | ($37,909) | x | |
| | Mandatory Fringe Benefits | | | $0 | $12,324 | ($12,324) | x | | | | $0 | $13,219 | ($13,219) | x | |
| | | | | *Total Savings* | *$20,757* | | | | | | *Total Savings* | *$21,759* | | | |

Approval of the proposed upward substitution of a 1.00 FTE 0933 Manager V to a 1.00 FTE 0953 Deputy Director III is a policy matter for the Board of Supervisors. This position is intended to supervise the Department's Account Services & Investigations, IT, and Product Management functions. These functions were previously managed by the Chief Assistant Treasurer, an existing 0954 Deputy Director IV position in the Department. The Department's FY 2026-27 budget proposes to move these functions to a new Operations and Systems division, supervised by the proposed new 0953 Deputy Director III. According to the Department and the Controller's Office, a forthcoming audit from the Controller's Office indicated this new structure provides a layer of separation between personnel management and operational execution within the Department's senior leadership structure, which addresses an audit finding. According to the Department, this upward substitution was approved in the current year by the Department of Human Resources and Mayor's Budget Office.

Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth, and management and deputy director positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The Department would still retain 4.00 FTE Deputy Director III and IV positions without this upward substitution.

Given the forthcoming audit finding related to this upward substitution, the Budget and Legislative Analyst considers approval to be a policy matter for the Board of Supervisors.

Ongoing savings.

GF = General Fund
1T = One Time

## TTX - Treasurer-Tax Collector

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

| FY 2026-27 | One-Time | Ongoing | Total |
|---|---|---|---|
| General Fund | $0 | $915,582 | $915,582 |
| Non-General Fund | $0 | $0 | **$0** |
| **Total** | **$0** | **$915,582** | **$915,582** |

| FY 2027-28 | One-Time | Ongoing | Total |
|---|---|---|---|
| General Fund | $0 | $963,853 | $963,853 |
| Non-General Fund | $0 | $0 | **$0** |
| **Total** | **$0** | **$963,853** | **$963,853** |

GF = General Fund
1T = One Time

**TTX - Treasurer-Tax Collector**

| Purchase Order Number | Year | Dept Code | Fund | Supplier | Name | Project | Balance |
|---|---|---|---|---|---|---|---|
| 0000764397 | 2023 | 232351 | 10020 | 0000002664 | 21 TECH | 10025087 | $62,080 |
| 0000594872 | 2022 | 232356 | 10000 | 0000003008 | CityBase, Inc. | 10001751 | $40,000 |
| 0000937547 | 2025 | 232348 | 10000 | 0000000844 | WAUSAU FINANCIAL SYSTEMS INC | 10001751 | $31,754 |
| 0000555220 | 2021 | 232351 | 10020 | 0000002664 | 21 TECH | 10025092 | $8,300 |
| 0000823135 | 2024 | 232348 | 10000 | 0000001847 | IMCO PARKING LLC | 10001751 | $2,464 |
| 0000895945 | 2025 | 232344 | 10000 | 0000001920 | GRM INFORMATION MANAGEMENT SERVIC | 10001748 | $35 |
| 0000846945 | 2024 | 232349 | 10000 | 0000002421 | BLOOMBERG L P | 10001751 | $29 |
| 0000889953 | 2024 | 232349 | 10000 | 0000001052 | STAPLES BUSINESS ADVANTAGE | 10001751 | $3 |
| 0000889953 | 2024 | 207947 | 10000 | 0000001052 | STAPLES BUSINESS ADVANTAGE | 10001750 | $3 |
| 0000889953 | 2024 | 232344 | 10000 | 0000001052 | STAPLES BUSINESS ADVANTAGE | 10001748 | $3 |
| 0000889953 | 2024 | 232351 | 10000 | 0000001052 | STAPLES BUSINESS ADVANTAGE | 10001751 | $3 |
| 0000889953 | 2024 | 232352 | 10000 | 0000001052 | STAPLES BUSINESS ADVANTAGE | 10001751 | $3 |
| 0000889953 | 2024 | 232356 | 10000 | 0000001052 | STAPLES BUSINESS ADVANTAGE | 10001751 | $3 |
| 0000781194 | 2023 | 232353 | 10000 | 0000001052 | STAPLES BUSINESS ADVANTAGE | 10001751 | $1 |
| 0000781194 | 2023 | 232348 | 10000 | 0000001052 | STAPLES BUSINESS ADVANTAGE | 10001751 | $1 |
| | | | | | | **Total** | **$144,680** |

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: CAT – CITY ATTORNEY**

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

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

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

FY 2026-27

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

FY 2027-28

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

**DEPARTMENT: CAT – CITY ATTORNEY**

## RECOMMENDATIONS

### YEAR ONE: FY 2026-27

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

### YEAR TWO: FY 2027-28

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

## CAT - City Attorney

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

### Fiscal Recommendations

| Rec # | Account Title | FTE From | FTE To | Amount From | Amount To | Savings | GF | 1T | FTE From | FTE To | Amount From | Amount To | Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | CAT- City Attorney | | | | | | | | | | | | | |
| CAT-1 | Programmatic Projects-Budget | | | $1,060,000 | $460,000 | $600,000 | X | X | | | $1,060,000 | $1,060,000 | $0 | | |
| | | Make a one-time reduction to reflect current year salary savings from delayed hiring processes. The FY 2025-26 recruitment process was delayed for hiring three 8177 Attorneys to respond to federal funding threats posed by the Trump Administration. The delays resulted in only $235,000 in staffing expenditures in FY 2025-26 instead of the budgeted $843,402. This creates savings of $608,402 that can be reduced from the FY 2026-27 budget while still allowing the Department to spend the full $1,060,000 to fund these attorneys in FY 2026-27 and beyond. | | | | | | | One-time savings. | | | | | | |
| CAT-2 | Attrition Savings | | | ($273,862) | ($481,352) | $207,490 | X | X | | | ($273,863) | ($273,863) | $0 | | |
| | Mandatory Fringe Benefits | | | ($112,140) | ($176,358) | $64,218 | X | X | | | ($117,254) | ($117,254) | $0 | | |
| | | | | *Total Savings* | *$271,707* | | | | | | *Total Savings* | $0 | | | |
| | | Increase attrition savings to reflect anticipated hiring timeline for 5.0 FTE 8177 Attorneys and 1.0 FTE 1426 Senior Clerk Typist. Adjust to 0.8 FTE from 1.0 FTE for each position given that interview process has not yet begun for these roles. | | | | | | | One-time savings. | | | | | | |

**FY 2026-27**
**Total Fiscal Recommendations**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $871,707 | $0 | $871,707 |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$871,707** | **$0** | **$871,707** |

**FY 2027-28**
**Total Fiscal Recommendations**

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

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

**DEPARTMENT: CRT – SUPERIOR COURT**

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

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

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

FY 2026-27

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

FY 2027-28

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

**DEPARTMENT: CRT – SUPERIOR COURT**

### RECOMMENDATIONS

### YEAR ONE: FY 2026-27

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

### YEAR TWO: FY 2027-28

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

## CRT - Superior Court

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

### Fiscal Recommendations

| Rec # | Account Title | FTE From | FTE To | Amount From | Amount To | Savings | GF | 1T | FTE From | FTE To | Amount From | Amount To | Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CRT-1 | | **Superior Court** | | | | | | | | | | | | | |
| | Other Fees | | | $9,802,287 | $9,797,287 | $5,000 | x | | | | $10,117,676 | $10,112,676 | $5,000 | x | |
| | | Reduce funding for the Indigent Defense Program. While the Department projects a deficit in the program, actual expenditures for FY 2024-25 and FY 2025-26 are not yet confirmed due to delays in the attorney billing system. In addition, the projected deficit is based on the assumption that elevated caseloads will continue, which remains uncertain. Given the lack of complete expenditure data and uncertainty regarding future caseloads, the Department should be able to absorb a $5,000 reduction without adversely affecting program operations. | | | | | | | On-going savings. | | | | | | |

**FY 2026-27**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $5,000 | **$5,000** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$5,000** | **$5,000** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $5,000 | **$5,000** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$5,000** | **$5,000** |

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: ASR – ASSESSOR-RECORDER**

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

**DEPARTMENT: ASR – ASSESSOR-RECORDER**

### RECOMMENDATIONS

#### YEAR ONE: FY 2026-27

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

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

#### YEAR TWO: FY 2027-28

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

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

### ASR - Assessor-Recorder

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

**FY 2026-27**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $20,000 | **$20,000** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$20,000** | **$20,000** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $20,000 | **$20,000** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$20,000** | **$20,000** |

GF = General Fund
1T = One Time

**ASR - Assessor-Recorder**

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

## Current Year Savings

### ASR - Assessor-Recorder

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

**Current Year Savings**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $100,000 | $0 | **$100,000** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$100,000** | **$0** | **$100,000** |

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

**DEPARTMENT: AAM – ASIAN ART MUSEUM**

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

**DEPARTMENT: AAM – ASIAN ART MUSEUM**

### RECOMMENDATIONS

#### YEAR ONE: FY 2026-27

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

#### YEAR TWO: FY 2027-28

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

## AAM - Asian Art Museum

| | | 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

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

**FY 2026-27**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $70,251 | **$70,251** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$70,251** | **$70,251** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $77,013 | **$77,013** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$77,013** | **$77,013** |

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: FAM – FINE ARTS MUSEUM**

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

**DEPARTMENT: FAM – FINE ARTS MUSEUM**

### RECOMMENDATIONS

#### YEAR ONE: FY 2026-27

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

#### YEAR TWO: FY 2027-28

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

## FAM - Fine Arts Museum

| | | 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

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

**FY 2026-27**
**Total Recommended Reductions**

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

**FY 2027-28**
**Total Recommended Reductions**

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

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: ART – ARTS COMMISSION**

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

**DEPARTMENT: ART – ARTS COMMISSION**

## RECOMMENDATIONS

### YEAR ONE: FY 2026-27

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

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

### YEAR TWO: FY 2027-28

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

## ART - Arts Commission

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

### Fiscal Recommendations

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

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**

## ART - Arts Commission

| | | 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** | $20,000 | $55,651 | **$75,651** |
| **Non-General Fund** | $49,191 | $0 | **$49,191** |
| **Total** | **$69,191** | **$55,651** | **$124,842** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $55,865 | **$55,865** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$55,865** | **$55,865** |

GF = General Fund
1T = One Time

### YEAR ONE: FY 2026-27

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

### YEAR TWO: FY 2027-28

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: WAR – WAR MEMORIAL**

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

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

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

FY 2026-27

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

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

| Division | Job Class Title | Proposed Layoffs |
|---|---|---|
| War Memorial | 0922 Manager I | 1 |
| War Memorial | 1822 Administrative Analyst | 1 |
| War Memorial | 1822 Administrative Analyst | 1 |

FY 2027-28

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

**DEPARTMENT: WAR – WAR MEMORIAL**

### RECOMMENDATIONS

#### YEAR ONE: FY 2026-27

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

#### YEAR TWO: FY 2027-28

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

## WAR - War Memorial

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

### Fiscal Recommendations

| Rec # | Account Title | FY 2026-27 FTE From | FY 2026-27 FTE To | FY 2026-27 Amount From | FY 2026-27 Amount To | FY 2026-27 Savings | GF | 1T | FY 2027-28 FTE From | FY 2027-28 FTE To | FY 2027-28 Amount From | FY 2027-28 Amount To | FY 2027-28 Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | WAR Memorial | | | | | | | | | | | | | |
| WAR-1 | Materials & Supplies-Budget | | | $563,347 | $533,347 | $30,000 | X | | | | $575,000 | $545,000 | $30,000 | X | |
| | | Reduce budget in Materials and Supplies. The Department has historically underspent on materials and supplies. | | | | | | | Ongoing Savings. | | | | | | |
| WAR-2 | Attrition Savings | | | ($596,837) | ($623,785) | $26,948 | X | X | | | ($596,838) | ($596,838) | $0 | | |
| | Mandatory Fringe Benefits | | | ($244,531) | ($255,945) | $11,414 | X | X | | | ($255,688) | ($255,688) | $0 | | |
| | | | | *Total Savings* | *$38,361* | | | | | | *Total Savings* | *$0* | | | |
| | | Increase Attrition Savings due to reflect more realistic hiring timeline for 2.0 FTE vacant 7334 Stationary Engineer positions. This 0.20 FTE adjustment for one of the two vacancies would allow the Department to fill one position immediately on July 1, 2026 and the second vacancy by October 1, 2026. | | | | | | | One-time savings. | | | | | | |

**FY 2026-27**
**Total Recommended Reductions**

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

**FY 2027-28**
**Total Recommended Reductions**

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

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: HRC – AGENCY FOR HUMAN RIGHTS**

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

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

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

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

FY 2026-27

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

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

| Division | Job Class Title | Proposed Layoffs |
|---|---|---|
| AHRHRC Human Rights Commission | 1452 Executive Secretary II | 1 |
| AHRHRC Human Rights Commission | 9775 Senior Community Dev Specialist II | 1 |

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

FY 2027-28

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

**DEPARTMENT: HRC – AGENCY FOR HUMAN RIGHTS**

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

| Division | Job Class Title | Proposed Layoff |
| --- | --- | --- |
| AHRHRC Human Rights Commission | 0922 Manager I | 1 |

**DEPARTMENT: HRC – AGENCY FOR HUMAN RIGHTS**

**RECOMMENDATIONS**

**YEAR ONE: FY 2026-27**

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

**YEAR TWO: FY 2027-28**

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

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

## HRC - Agency for Human Rights

| | | 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

| Rec # | Account Title | FTE From | FTE To | Amount From | Amount To | Savings | GF | 1T | FTE From | FTE To | Amount From | Amount To | Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **AHRHRC Human Rights Commission** | | | | | | | | | | | | | |
| AHR-1 | Community Based Org Svcs | | | $1,357,247 | $722,047 | $635,200 | X | X | | | | | $0 | | |
| | | Reduce budgeted amount for grants to community-based organizations in the General Fund due to timing of grant execution. | | | | | | | One-time savings | | | | | | |
| AHR-2 | GF-Bus & Ecn Dev | | | $210,000 | $0 | $210,000 | X | | | | $210,000 | $0 | $210,000 | X | |
| | | Eliminate funding for a workorder with the Office of Economic and Workforce Development for DKI Fatherhood Initiative job center services that remains in the Department's General Fund Continuing Authority. The Continuing Authority is being discontinued with DKI and other departmental grant funding being shifted to the more appropriate General Fund Annual Authority. The Department will still be able to use residual balances which were $340,000 as of May 31, 2026, in the next fiscal year or establish a workorder mid-year if necessary in the proper fund from the $15.3 million included in the FY 2026-27 proposed budget. The corresponding expenditure and revenue allocations have been recommended in the ECN report. | | | | | | | Ongoing savings | | | | | | |

**FY 2026-27**
**Total Recommended Reductions**

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

**FY 2027-28**
**Total Recommended Reductions**

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



GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

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

**DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY**

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

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

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

FY 2026-27

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

FY 2027-28

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

**DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY**

## RECOMMENDATIONS

### YEAR ONE: FY 2026-27

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

### YEAR TWO: FY 2027-28

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

## GEN - General City Responsibility

### Fiscal Recommendations

| Rec # | Account Title | FY 2026-27 FTE From | FY 2026-27 FTE To | FY 2026-27 Amount From | FY 2026-27 Amount To | FY 2026-27 Savings | GF | 1T | FY 2027-28 FTE From | FY 2027-28 FTE To | FY 2027-28 Amount From | FY 2027-28 Amount To | FY 2027-28 Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | GEN General City Responsibility | | | | | | | | | | | | | |
| GEN-1 | Other Fringe Benefits | | | $600,000 | $400,000 | $200,000 | X | | | | $600,000 | $400,000 | $200,000 | X | |
| | | Reduce the amount budgeted for other fringe benefits based on actual spending in FY 2023-24 and FY 2024-25 and year-to-date spending in FY 2025-26. | | | | | | | Ongoing savings. | | | | | | |
| GEN-2 | OTO To 2S/CFF-Conventn Fac Fd | | | $28,309,131 | $20,809,131 | $7,500,000 | X | X | | | | | | | |
| | | Reduce the General Fund operating transfer to the Convention Facilities Management Fund. The City Administrator's Office's revised projections for the Convention Facilities Management Fund for the current year anticipate a draw down of fund balance of $6.7 million rather than the $14.3 million budgeted. This surplus can be used to reduce the FY 2026-27 General Fund subsidy by $7.5 million. A commensurate recommendation to adjust the operating transfer to the Convention Facilities Maintenance Fund and the use of fund balance has been made in the ADM report.<br><br>If these recommendations are accepted by the Board of Supervisors, the Mayor's Office would need to approve growing the budget and the Controller's Office would need to certify availability of funding before it could be appropriated. | | | | | | | One-time savings. | | | | | | |
| GEN-3 | Judgements - Claims | | | $3,100,000 | $3,000,000 | $100,000 | X | | | | $3,100,000 | $3,000,000 | $100,000 | X | |
| | | Return the amount budgeted for litigation expenses and claims to the original FY 2025-26 amount. | | | | | | | Ongoing savings. | | | | | | |

**FY 2026-27**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $7,500,000 | $300,000 | **$7,800,000** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$7,500,000** | **$300,000** | **$7,800,000** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $300,000 | **$300,000** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$300,000** | **$300,000** |

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: CON – CONTROLLER**

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

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

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

FY 2026-27

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

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

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

FY 2027-28

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

**DEPARTMENT: CON – CONTROLLER**

## RECOMMENDATIONS

### YEAR ONE: FY 2026-27

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

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

### YEAR TWO: FY 2027-28

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

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

## CON - Controller

| Rec # | Account Title | FY 2026-27 FTE From | FY 2026-27 FTE To | FY 2026-27 Amount From | FY 2026-27 Amount To | FY 2026-27 Savings | GF | 1T | FY 2027-28 FTE From | FY 2027-28 FTE To | FY 2027-28 Amount From | FY 2027-28 Amount To | FY 2027-28 Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | |
| | | **Fiscal Recommendations** | | | | | | | | | | | | | |
| | | **CON - Administration** | | | | | | | | | | | | | |
| CON-1 | Other Professional Services | | | $35,000 | $5,000 | $30,000 | X | X | | | | | | | |
| | | One-time reduction in budget for Other Professional Services due to historical underspending. The Department spent $5,060 in this account in FY 2025-26 and $16,500 in 2024-25. | | | | | | | One-time savings. | | | | | | |
| CON-2 | 1649 Accountant Intern | 1.00 | 0.00 | $0 | $0 | $0 | X | | 1.00 | 0.00 | $0 | $0 | $0 | X | |
| | Mandatory Fringe Benefits | | | $0 | $0 | $0 | X | | | | $0 | $0.00 | $0 | X | |
| | | | | *Total Savings* | *$0* | | | | | | *Total Savings* | *$0* | | | |
| | | Eliminate vacant 1.0 FTE 1649 Accountant Intern position as it has been vacant since 2020 and there is not a clear project need for the position going forward. | | | | | | | No savings. | | | | | | |
| CON-3 | 1649 Accountant Intern | 1.00 | 0.00 | $0 | $0 | $0 | X | | 1.00 | 0.00 | $0 | $0 | $0 | X | |
| | Mandatory Fringe Benefits | | | $0 | $0 | $0 | X | | | | $0 | $0.00 | $0 | X | |
| | | | | *Total Savings* | *$0* | | | | | | *Total Savings* | *$0* | | | |
| | | Eliminate vacant 1.0 FTE 1649 Accountant Intern position as it has been vacant since 2020 and there is not a clear project need for the position going forward. | | | | | | | No savings. | | | | | | |
| CON-4 | 1649 Accountant Intern | 1.00 | 0.00 | $0 | $0 | $0 | X | | 1.00 | 0.00 | $0 | $0 | $0 | X | |
| | Mandatory Fringe Benefits | | | $0 | $0 | $0 | X | | | | $0 | $0.00 | $0 | X | |
| | | | | *Total Savings* | *$0* | | | | | | *Total Savings* | *$0* | | | |
| | | Eliminate vacant 1.0 FTE 1649 Accountant Intern position as it has been vacant since 2023 and there is not a clear project need for the position going forward. | | | | | | | No savings. | | | | | | |
| | | **CON - Citywide Systems** | | | | | | | | | | | | | |
| CON-5 | Programmatic Projects-Budget | | | $100,000 | $30,000 | $70,000 | X | X | | | | | | | |
| | | Deny proposed $70,000 for GenAI for PeopleSoft technology consulting services due to inadequate justification. CON estimates the project to require $70,000 annually for additional technology consulting services but has not stated a rationale for requiring these services nor a justification or supporting documentation for the $70,000 figure given the initiative already allocates $80,000 of City staffing resources separately. | | | | | | | One-time savings. | | | | | | |
| CON-6 | Systems Consulting Services | | | $1,170,000 | $990,600 | $179,400 | X | X | | | | | | | |
| | | Reduced budgeted amount for CON SYS BI Platform Change initiative due to staff hiring timeline. The initiative allocates $817,539 for three 1.0 FTE staff, however, it does not account for hiring timeline for these roles. This reduction proposes allocating three 0.8 FTE to account for the delay in hiring of project staff. | | | | | | | One-time savings. | | | | | | |

GF = General Fund
1T = One Time

## CON - Controller

| | | 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 |
| CON-7 | 1823 Senior Administrative Analyst | 1.00 | 0.00 | $0 | $0 | $0 | X | | 1.00 | 0.00 | $0 | $0 | $0 | X | |
| | Mandatory Fringe Benefits | | | $0 | $0 | $0 | X | | | | $0 | $0.00 | $0 | X | |
| | | *Total Savings* | | | *$0* | | | | *Total Savings* | | | *$0* | | | |
| | | Eliminate vacant 1.0 FTE 1823 Off-Budget Senior Administrative Analyst position as there is not a clear project need for the position going forward. | | | | | | | No savings. | | | | | | |
| CON-8 | 1054 IS Business Analyst-Principal | 0.80 | 0.80 | $0 | $0 | $0 | X | | 1.00 | 1.00 | $0 | $0 | $0 | X | |
| | Mandatory Fringe Benefits | | | $0 | $0 | $0 | X | | | | $0 | $0 | $0 | X | |
| | | *Total Savings* | | | *$0* | | | | *Total Savings* | | | *$0* | | | |
| | | The Controller's Office should ensure this new off-budget position is established as a limited-tenure position to lead the design and development of data models to support the City' replacement of its legacy Oracle OBIEE platform with Snowflake & Power BI (Project 10042089), which is expected to take two years. | | | | | | | No savings. | | | | | | |
| CON-9 | 1054 IS Business Analyst-Principal | 0.80 | 0.80 | $0 | $0 | $0 | X | | 1.00 | 1.00 | $0 | $0 | $0 | X | |
| | Mandatory Fringe Benefits | | | $0 | $0 | $0 | X | | | | $0 | $0 | $0 | X | |
| | | *Total Savings* | | | *$0* | | | | *Total Savings* | | | *$0* | | | |
| | | The Controller's Office should ensure this new off-budget position is established as a limited-tenure position to lead the design and development of data models to support the City' replacement of its legacy Oracle OBIEE platform with Snowflake & Power BI (Project 10042089), which is expected to take two years. | | | | | | | No savings. | | | | | | |
| CON-10 | 1054 IS Business Analyst-Principal | 0.80 | 0.80 | $0 | $0 | $0 | X | | 1.00 | 1.00 | $0 | $0 | $0 | X | |
| | Mandatory Fringe Benefits | | | $0 | $0 | $0 | X | | | | $0 | $0 | $0 | X | |
| | | *Total Savings* | | | *$0* | | | | *Total Savings* | | | *$0* | | | |
| | | The Controller's Office should ensure this new off-budget position is established as a limited-tenure position to lead the design and development of data models to support the City' replacement of its legacy Oracle OBIEE platform with Snowflake & Power BI (Project 10042089), which is expected to take two years. | | | | | | | No savings. | | | | | | |
| | | **CON - Payroll** | | | | | | | | | | | | | |
| CON-11 | Training - Budget | | | $19,800 | $14,000 | $5,800 | X | | | | $19,800 | $14,000 | $5,800 | X | |
| | | Reduce budget to reflect actual need. The Department has not spent out of this account in the prior three fiscal years. | | | | | | | Ongoing savings. | | | | | | |
| CON-12 | 1224 Principal Payroll And Personnel Clerk | 1.00 | 1.00 | $134,497 | $127,560 | $6,937 | X | | 1.00 | 1.00 | $140,630 | $133,377 | $7,253 | X | |
| | Mandatory Fringe Benefits | | | $53,442 | $51,796 | $1,646 | X | | | | $57,283 | $55,539 | $1,744 | X | |
| | | *Total Savings* | | | *$8,583* | | | | *Total Savings* | | | *$8,997* | | | |
| | | Deny department's proposed upward substitution from 1224 to 1226, and instead retain the current 1224 position as is. By keeping the position as 1224, the department maintains alignment with the actual scope of work, prevents unnecessary budget impacts. | | | | | | | Ongoing savings. | | | | | | |

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

## CON - Controller

| | | 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 | $279,400 | $14,383 | **$293,783** |
| Non-General Fund | $0 | $0 | **$0** |
| **Total** | **$279,400** | **$14,383** | **$293,783** |

FY 2027-28
Total Recommended Reductions

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

GF = General Fund
1T = One Time

**CON- Controller**

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

## Current Year Savings

### CON - Controller

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

**Current Year Savings**
**Total Recommended Reductions**

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

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: TIS – TECHNOLOGY**

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

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

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

FY 2026-27

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

FY 2027-28

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

**DEPARTMENT: TIS – TECHNOLOGY**

## RECOMMENDATIONS

### YEAR ONE: FY 2026-27

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

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

### YEAR TWO: FY 2027-28

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

## TIS - Technology

| | | 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

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

GF = General Fund
1T = One Time

## TIS - Technology

| | | 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 |
| TIS-6 | | **DT Administration** | | | | | | | | | | | | | |
| | Training - Budget | | | $186,841 | $160,000 | $26,841 | | | | | $186,841 | $160,000 | $26,841 | | |
| | | Reduce budget to reflect actual need. The Department reports spending $146,00 in this account in FY 2025-26. The adjusted budget allows them to increase their spending by $14,000, or approximately 10 percent. | | | | | | | Ongoing savings. | | | | | | |
| TIS-7 | | **DT Infrastructure & Operations** | | | | | | | | | | | | | |
| | Rents-Leases-Bldgs&Struct-Bdgt | | | $801,505 | $701,505 | $100,000 | | X | | | | | | | |
| | | Make a one-time reduction in budgeted amount to spend down carry-forwards accrued due to historical underspending. The infrastructure and Operations Division has a current balance of approximately $1.9 million. Across divisions in Authority 17582, the Department's Rent/Lease-Building/Structure (Account Level 4) had a budget of $4 million and expenditures totaling $1.7 million, with a total remaining balance of approximately $2.4 million in FY 2025-26. The Department carried forward approximately $2.9 million into FY 2025-26 and $3.1 million into FY 2024-25. | | | | | | | One-time savings. | | | | | | |
| TIS-8 | | **DT Public Safety** | | | | | | | | | | | | | |
| | Rents & Leases-Equipment-Bdgt | | | $356,503 | $340,000 | $16,503 | | | | | $356,503 | $340,000 | $16,503 | | |
| | | Reduce budget to reflect actual need. The Department reports spending $328,000 in this account in FY 2025-26. The adjusted budget allows the Department to increase their spending by $12,000, or approximately 4 percent. | | | | | | | Ongoing savings. | | | | | | |
| TIS-9 | Prof & Specialized Svcs-Bdgt | | | $1,998,000 | $1,900,000 | $98,000 | | | | | $1,998,000 | $1,900,000 | $98,000 | | |
| | | Reduce budget to reflect actual need. The Department reports spending $1.7 million in this account in FY 2025-26. The adjusted budget allows the Department to increase their spending by $200,000, or approximately 12 percent. | | | | | | | Ongoing savings. | | | | | | |

GF = General Fund
1T = One Time

## TIS - Technology

| | | 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 | $209,824 | $182,000 | **$391,824** |
| Non-General Fund | $100,000 | $141,344 | **$241,344** |
| **Total** | **$309,824** | **$323,344** | **$633,168** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| General Fund | $0 | $182,000 | **$182,000** |
| Non-General Fund | $0 | $141,344 | **$141,344** |
| **Total** | **$0** | **$323,344** | **$323,344** |

GF = General Fund
1T = One Time

**TIS - Technology**

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

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: ADM – CITY ADMINISTRATOR'S OFFICE**

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

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

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

FY 2026-27

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

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

| Division | Job Class Title | Proposed Layoffs |
|---|---|---|
| ADM City Administrator Prog | 1324 Customer Service Agent | 5 |

FY 2027-28

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

**DEPARTMENT: ADM – CITY ADMINISTRATOR'S OFFICE**

## RECOMMENDATIONS

### YEAR ONE: FY 2026-27

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

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

### YEAR TWO: FY 2027-28

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

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

## ADM - City Administrator's Office

### Fiscal Recommendations

| Rec # | Account Title | FY 2026-27 FTE From | FY 2026-27 FTE To | FY 2026-27 Amount From | FY 2026-27 Amount To | FY 2026-27 Savings | GF | 1T | FY 2027-28 FTE From | FY 2027-28 FTE To | FY 2027-28 Amount From | FY 2027-28 Amount To | FY 2027-28 Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ADM-1 | **ADM City Administrator Prog** | | | | | | | | | | | | | | |
| | 2917 Program Support Analyst | 1.00 | 0.00 | $159,766 | $0 | $159,766 | X | | 1.00 | 0.00 | $167,051 | $0 | $167,051 | X | |
| | Mandatory Fringe Benefits | | | $59,464 | $0 | $59,464 | X | | | | $63,694 | $0 | $63,694 | X | |
| | 1324 Customer Service Agent | 5.00 | 0.00 | $562,395 | $0 | $562,395 | X | | 5.00 | 0.00 | $588,040 | $0 | $588,040 | X | |
| | Mandatory Fringe Benefits | | | $241,080 | $0 | $241,080 | X | | | | $258,750 | $0 | $258,750 | X | |
| | Attrition Savings | | | ($1,335,360) | ($613,199) | ($722,161) | X | | | | ($1,335,363) | ($580,272) | ($755,091) | X | |
| | Mandatory Fringe Benefits | | | ($547,489) | ($246,945) | ($300,544) | X | | | | ($572,485) | ($250,041) | ($322,444) | X | |
| | | | | *Total Savings* | *$0* | | | | | | *Total Savings* | *$0* | | | |
| | | Given the changing nature of customer support from call centers to online portals, the 311 Call Center has been seeing shifting workload over the last several years, resulting in high vacancy rates and layoffs. The proposed budget should be adjusted to reflect a permanent reduction in staffing requirements. | | | | | | | Ongoing savings | | | | | | |
| ADM-2 | 1446 Secretary II | 1.00 | 0.00 | $103,689 | $0 | $103,689 | X | | 1.00 | 0.00 | $108,417 | $0 | $108,417 | X | |
| | Mandatory Fringe Benefits | | | $46,128 | $0 | $46,128 | X | | | | $49,542 | $0 | $49,542 | X | |
| | Attrition Savings | | | $0 | $0 | $0 | X | | | | ($2,621,359) | ($2,512,942) | ($108,417) | X | |
| | Mandatory Fringe Benefits | | | $0 | $0 | $0 | X | | | | ($1,123,729) | ($1,074,187) | ($49,542) | X | |
| | | | | *Total Savings* | *$149,817* | | | | | | *Total Savings* | *$0* | | | |
| | | Delete 1.00 FTE 1446 Secretary II in the Office of Civic Engagement and Immigrant Affairs (OCEIA) that has been vacant since December 2025. This division within OCEIA has seen the elimination of the Community Ambassador program while maintaining the same level of administrative support. In addition to this Secretary II position, the 7.0 FTE division has 1.0 FTE 1844 Senior Management Assistant and 1.0 FTE 1842 Management Assistant positions reporting to a 0923 Manager II position. The Secretary classification series has seen a decline in position count Citywide over the last several decades as administrative requirements have changed. Due to low attrition savings requirements within OCEIA in FY 2026-27, no adjustment to attrition savings is required. | | | | | | | Due to the increase in attrition savings requirements in FY 2027-28, elimination of the 1.00 FTE Secretary II in the Office of Civic Engagement and Immigrant Affairs (OCEIA) requires an adjustment to attrition savings in FY 2027-28. | | | | | | |

GF = General Fund
1T = One Time

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

## ADM - City Administrator's Office

| Rec # | Account Title | FY 2026-27 FTE From | FY 2026-27 FTE To | FY 2026-27 Amount From | FY 2026-27 Amount To | FY 2026-27 Savings | GF | 1T | FY 2027-28 FTE From | FY 2027-28 FTE To | FY 2027-28 Amount From | FY 2027-28 Amount To | FY 2027-28 Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ADM-3 | Prof & Specialized Svcs | | | $2,130,000 | $1,558,000 | $572,000 | X | X | | | $2,460,000 | $1,558,000 | $902,000 | X | X |
| | | Reduce budgeted increase for the Digital Services Unified Data Platform to the Department-requested level for expanded scope in FY 2026-27. This would still allow for a $573,000 increase in funding for the project. Additionally, this project has an available balance as of May 31, 2026 of $472,131, nearly half of its original appropriation, and will likely carryforward much of it into FY 2026-27. | | | | | | | Ongoing savings | | | | | | |
| ADM-4 | 1043 IS Engineer - Senior | 1.00 | 0.00 | $202,968 | $0 | $202,968 | | | 1.00 | 0.00 | $212,223 | $0 | $212,223 | | |
| | Mandatory Fringe Benefits | | | $68,713 | $0 | $68,713 | | | | | $73,573 | $0 | $73,573 | | |
| | | | | *Total Savings* | *$271,681* | | | | | | *Total Savings* | *$285,796* | | | |
| | | Deny new 1.0 FTE 1043 IS Engineer - Senior created through an upward substitution of an off-budget 1822 Administrative Analyst position assigned to the limited term Government Accountability Project. These positions were never intended to be subsumed into departmental budgets. Because workorder recoveries are less than appropriations for Digital Services, this recommendation would result in General Fund savings. Because this position is funded through an allocated cost workorder, savings would be allocated across City departments in future years of which 69% or $187,460 would be General Fund. | | | | | | | | | | | | | |
| ADM-5 | Debt Service | | | $5,336,213 | $4,446,844 | $889,369 | X | X | | | | | | | |
| | | Revise debt service to account for the latest projections and a December issuance. | | | | | | | | | | | | | |
| ADM-6 | | **ADM Administration** | | | | | | | | | | | | | |
| | 1824 Principal Administrative Analyst | 1.00 | 0.00 | $179,956 | $0 | $179,956 | | | 1.00 | 0.00 | $188,162 | $0 | $188,162 | | |
| | Mandatory Fringe Benefits | | | $64,205 | $0 | $64,205 | | | | | $68,711 | $0 | $68,711 | | |
| | | | | *Total Savings* | *$244,161* | | | | | | *Total Savings* | *$256,873* | | | |
| | | Delete a 1.00 FTE 1824 Principal Administrative Analyst position which has been vacant since January 2026. Overall, the Department maintains 88.00 FTE in the 1820 classification series, of which approximately 13.00 FTE are vacant, including 7.00 FTE 1824 Principal Administrative Analysts. Because this position is in a workorder fund, savings would be allocated across City departments in future years of which 71% or $173,354 would be General Fund. | | | | | | | Ongoing savings | | | | | | |

GF = General Fund
1T = One Time

## ADM - City Administrator's Office

| Rec # | Account Title | FY 2026-27 | | | | | | | FY 2027-28 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | FTE | | Amount | | | | | FTE | | Amount | | | | |
| | | From | To | From | To | Savings | GF | 1T | From | To | From | To | Savings | GF | 1T |
| ADM-7 | | ADM Internal Services | | | | | | | | | | | | | |
| | 0923 Manager II | 1.00 | 0.00 | $0 | $0 | $0 | | | 1.00 | 0.00 | $0 | $0 | $0 | | |
| | Mandatory Fringe Benefits | | | $0 | $0 | $0 | | | | | $0 | $0 | $0 | | |
| | | | | *Total Savings* | *$0* | | | | | | *Total Savings* | *$0* | | | |
| | | Delete a vacant 1.00 FTE 0923 Manager II position in the Real Estate Division Property Management. This position has been vacant since August 2024. Overall, Property Management has 12.00 FTE in the Manager classification and 37.00 FTE in non-Manager classifications for a ratio of 3:1. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). While this position is unfunded, upon hire it would be funded as an allocated cost of $267,761 annually in the Real Estate special revenue fund and would be passed on to departments and agencies, of which 75.6% or $204,837 would be General Fund. | | | | | | | Ongoing savings | | | | | | |
| ADM-8 | 5502 Project Manager I | 1.00 | 0.00 | $199,849 | $0 | $199,849 | | | 1.00 | 0.00 | $208,962 | $0 | $208,962 | | |
| | Mandatory Fringe Benefits | | | $68,182 | $0 | $68,182 | | | | | $73,009 | $0 | $73,009 | | |
| | 1840 Junior Management Assistant | 0.00 | 1.00 | $0 | $108,123 | ($108,123) | | | 0.00 | 1.00 | $0 | $113,053 | ($113,053) | | |
| | Mandatory Fringe Benefits | | | $0 | $47,182 | ($47,182) | | | | | $0 | $50,655 | ($50,655) | | |
| | | | | *Total Savings* | *$112,726* | | | | | | *Total Savings* | *$118,263* | | | |
| | | Deny proposed upward substitution of 1.00 FTE 1840 Junior Management Assistant to 1.00 FTE 5502 Project Manager I due to inadequate justification. This upward substitution is establishing a new position and a new function within the Real Estate Division's Property Management function. The Department reports that this is not a new role, but a realignment of existing resources and that attrition savings was adjusted to make this upward substitution cost neutral. However, Property Management has 12.00 FTE in the Manager classification and 37.00 FTE in non-Manager classifications for a ratio of 3:1. Further, the Real Estate Division overall with 280.79 FTE in the FY 2026-27 proposed budget has an attrition savings requirement of approximately 15.00 FTE, but has a current vacancy in 19 positions (excluding positions eliminated in the proposed budget). This position is within the Department's Real Estate special fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of ADM services to receiving departments and agencies of which 75.6% or $86,235 would be General Fund. | | | | | | | Ongoing savings | | | | | | |

GF = General Fund
1T = One Time

## ADM - City Administrator's Office

| | | 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 |
| ADM-9 | | ADM Convention Facilities Mgmt | | | | | | | | | | | | | |
| | OTI Fr 1G-General Fund | | | $28,309,131 | $20,809,131 | $7,500,000 | X | X | | | | | | | |
| | Beg Fund Balance - Budget Only | | | $7,710,574 | $15,210,574 | ($7,500,000) | X | X | | | | | | | |
| | | The Department's revised projections for the Convention Facilities Management Fund for the current year anticipates a draw down of fund balance of $6.7 million rather than the $14.3 million budgeted. Therefore, the surplus can be used to reduce the General Fund subsidy in FY 2026-27 by $7.5 million. The General Fund savings will be realized by General City Responsibility (GEN) and a commensurate recommendation has been made in the GEN report. | | | | | | | One-time savings | | | | | | |

**FY 2026-27**
**Total Recommended Reductions**

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

**FY 2027-28**
**Total Recommended Reductions**

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

GF = General Fund
1T = One Time

## ADM - City Administrator's Office

### Policy Recommendations

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



GF = General Fund
1T = One Time

## ADM - City Administrator's Office

| | | 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 | $366,135 | **$366,135** |
| **Total** | **$0** | **$366,135** | **$366,135** |

FY 2027-28
Total Policy Recommendations

| | One-Time | Ongoing | Total |
|---|---|---|---|
| General Fund | $0 | $0 | $0 |
| Non-General Fund | $0 | $385,162 | **$385,162** |
| **Total** | **$0** | **385,162** | **$385,162** |



GF = General Fund
1T = One Time

## Current Year Savings

### ADM - City Administrator's Office

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

**Current Year Savings**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $1,995,219 | $0 | **$1,995,219** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$1,995,219** | **$0** | **$1,995,219** |

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: HRD – HUMAN RESOURCES**

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

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

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

FY 2026-27

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

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

| Division | Job Class Title | Proposed Layoffs |
|---|---|---|
| HRD EEO & Leave | 1822 Administrative Analyst | 1 |
| HRD Workforce Development | 1244 Sr. Human Resource Analyst | 1 |

FY 2027-28

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

**DEPARTMENT: HRD – HUMAN RESOURCES**

**RECOMMENDATIONS**

**YEAR ONE: FY 2026-27**

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

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

**YEAR TWO: FY 2027-28**

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

**Recommendations of the Budget and Legislative Analyst**

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

## HRD - Human Resources

| | | 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

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| HRD-1 | | **HRD Employee Relations** | | | | | | | | | | | | | |
| | Programmatic Projects-Bdgt | | | $264,600 | $189,600 | $75,000 | X | X | | | | | $0 | | |
| | | Reduce programmatic projects budget in Labor Relations by $75,000 to reflect projected spending. | | | | | | | One-time savings | | | | | | |
| HRD-2 | | **HRD Workforce Development** | | | | | | | | | | | | | |
| | Materials & Supplies - Bdgt | | | $75,000 | $25,000 | $50,000 | X | X | | | | | $0 | | |
| | | Reduce budgeted amount for Materials & Supplies from $75,000 to $50,000 on a one-time basis in FY 2026-27. The authority is underspent in the current year and will carry forward sufficient funds from the current year for Career Center operations. | | | | | | | One-time savings | | | | | | |
| HRD-3 | Training Costs Paid to Vendors | | | $29,972 | $0 | $29,972 | X | X | | | | | $0 | | |
| | | Eliminate the FY 2026-27 appropriation to the tuition reimbursement continuing authority due to significant underspending over several years. | | | | | | | One-time savings | | | | | | |
| HRD-4 | | **HRD Equal Employment Opportunity** | | | | | | | | | | | | | |
| | 0931 Manager III | 1.00 | 0.00 | $208,802 | $0 | $208,802 | X | | 1.00 | 0.00 | $218,323 | $0 | $218,323 | X | |
| | Mandatory Fringe Benefits | | | $76,696 | | $76,696 | X | | | | $82,314 | $0 | $82,314 | X | |
| | 1246 Principal HR Analyst | 0.00 | 1.00 | $0 | $194,553 | ($194,553) | X | | 0.00 | 1.00 | | $203,425 | ($203,425) | X | |
| | Mandatory Fringe Benefits | | | $0 | $66,692 | ($66,692) | X | | | | | $71,407 | ($71,407) | X | |
| | | | | *Total Savings* | *$24,253* | | | | | | *Total Savings* | *$25,805* | | | |
| | | Substitute 1.00 FTE 0931 Manager III to 1.00 FTE Principal Human Resources Analyst. The position was vacated in January 2026 and was posted to the City's public job postings in May 2026 as a CAT-18 1246 Principal Human Resources Analyst. | | | | | | | Ongoing savings | | | | | | |
| HRD-5 | | **HRD Employment Services** | | | | | | | | | | | | | |
| | Software Licensing Fees | | | $613,780 | $538,780 | $75,000 | X | | | | $613,780 | $538,780 | $75,000 | X | |
| | | Reduce budget for Software Licensing Fees by $75,000. The Department has not procured a contract for online examination services to replace services provided by their existing contracted vendor, for which the Department has appropriated funds for through FY 2027-28. | | | | | | | Ongoing savings | | | | | | |

**FY 2026-27**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $154,972 | $99,253 | **$254,225** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$154,972** | **$99,253** | **$254,225** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $100,805 | **$100,805** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$100,805** | **$100,805** |

GF = General Fund
1T = One Time

**HRD - Human Resources**

| Purchase Order Number | Year | Dept Code | Fund | Supplier | Name | Project | Balance |
|---|---|---|---|---|---|---|---|
| 0000633246 | 2022 | 232025 | 10000 | 000001280 | PROLOGIS, L.P. | 10026742 | $1,936 |
| 0000798155 | 2024 | 232025 | 10000 | 000001855 | Industrial/Organizational Solutions, Inc | 10026742 | $18,800 |
| 0000798155 | 2024 | 232025 | 10000 | 000001855 | Industrial/Organizational Solutions, Inc | 10026742 | $7,946 |
| 0000810947 | 2024 | 232025 | 10000 | 000002054 | ERGOMETRICS & APPLIED PERSONNEL RSRC | 10026742 | $1,668 |
| 0000810947 | 2024 | 232025 | 10000 | 000002054 | ERGOMETRICS & APPLIED PERSONNEL RSRC | 10026742 | $7,311 |
| 0000840864 | 2024 | 232022 | 10000 | 000002253 | COMCAST OF CA/COLORADO/WASHINGTON | 10026742 | $105 |
| 0000869903 | 2024 | 232025 | 10000 | 000002054 | ERGOMETRICS & APPLIED PERSONNEL RSRC | 10041166 | $2,000 |
| 0000869903 | 2024 | 232025 | 10000 | 000002054 | ERGOMETRICS & APPLIED PERSONNEL RSRC | 10041166 | $5,000 |
| 0000921406 | 2025 | 232025 | 10060 | 000002240 | CONCENTRA MEDICAL CENTERS | 10041067 | $2,182 |
| 0000921406 | 2025 | 232025 | 10060 | 000002240 | CONCENTRA MEDICAL CENTERS | 10041067 | $1,172 |
| 0000921408 | 2025 | 232025 | 10060 | 000002240 | CONCENTRA MEDICAL CENTERS | 10041067 | $1,470 |
| 0000921408 | 2025 | 232025 | 10060 | 000002240 | CONCENTRA MEDICAL CENTERS | 10041067 | $2,379 |
| 0000921408 | 2025 | 232025 | 10060 | 000002240 | CONCENTRA MEDICAL CENTERS | 10041067 | $1,760 |
| | | | | | | **Total** | **$53,729** |

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: REG – ELECTIONS**

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

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

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

FY 2026-27

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

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

| Division | Job Class Title | Proposed Layoffs |
|---|---|---|
| REG Elections Services | 1410 Chief Clerk | 1 |
| REG Elections Services | 1842 Management Assistant | 1 |

FY 2027-28

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

**DEPARTMENT: REG – ELECTIONS**

## RECOMMENDATIONS

### YEAR ONE: FY 2026-27

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

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

### YEAR TWO: FY 2027-28

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

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

## REG - Elections

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

### Fiscal Recommendations

| Rec # | Account Title | FTE From | FTE To | Amount From | Amount To | Savings | GF | 1T | FTE From | FTE To | Amount From | Amount To | Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Elections Services** | | | | | | | | | | | | | |
| REG-1 | Printing | | | $889,633 | $689,633 | $200,000 | X | X | | | | | $0 | | |
| | | Reduce budgeted amount for Printing in Non-Personnel Services. The Department has consistently underspent on Non-Personnel Services in this program with approximately $2.5 million and $4.7 million carried forward from the previous two years. | | | | | | | One-time savings. | | | | | | |
| REG-2 | Attrition Savings | | | ($362,601) | ($416,663) | $54,062 | X | X | 1.00 | 0.50 | ($362,601) | ($362,601) | $0 | X | |
| | Mandatory Fringe Benefits | | | ($148,671) | ($172,262) | $23,591 | X | X | | | ($148,671) | ($148,671) | $0 | X | |
| | | | | *Total Savings* | *$77,653* | | | | | | *Total Savings* | *$0* | | | |
| | | Increase Attrition Savings due to expected hiring timelines for the 1.0 vacant FTE 1840 Junior Management Assistant position. This 0.5 FTE adjustment would still allow the Department to fill the position by January 2027. | | | | | | | One-time savings. | | | | | | |
| REG-3 | 0951 Deputy Director I | 1.00 | 0.00 | $180,332 | $0 | $180,332 | X | | 1.00 | 0.00 | $188,554 | $0 | $188,554 | X | |
| | Mandatory Fringe Benefits | | | $71,380 | $0 | $71,380 | X | | | | $76,590 | $0 | $76,590 | X | |
| | | | | *Total Savings* | *$251,712* | | | | | | *Total Savings* | *$265,144* | | | |
| | | Delete 1.00 FTE 0951 Deputy Director I position. This position has been vacant for 13 years. The Department indicated during the June 2025 budget process that the position would be filled by March 2026. | | | | | | | Ongoing savings. | | | | | | |

**FY 2026-27**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $277,653 | $251,712 | **$529,365** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$277,653** | **$251,712** | **$529,365** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $265,144 | **$265,144** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$265,144** | **$265,144** |

GF = General Fund
1T = One Time

**REG - Elections**

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

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: ETH – ETHICS COMMISSION**

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

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

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

FY 2026-27

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

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

| Division | Job Class Title | Proposed Layoffs |
|---|---|---|
| ETH Operations | 1222 Senior Payroll and Personnel Clerk | 1 |

FY 2027-28

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

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

**DEPARTMENT: ETH – ETHICS COMMISSION**

## RECOMMENDATIONS

### YEAR ONE: FY 2026-27

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

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

### YEAR TWO: FY 2027-28

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

**Recommendations of the Budget and Legislative Analyst**

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

## ETH - Ethics Commission

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

### Fiscal Recommendations

| Rec # | Account Title | FY 2026-27 FTE From | FY 2026-27 FTE To | FY 2026-27 Amount From | FY 2026-27 Amount To | FY 2026-27 Savings | GF | 1T | FY 2027-28 FTE From | FY 2027-28 FTE To | FY 2027-28 Amount From | FY 2027-28 Amount To | FY 2027-28 Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ETH-1 | | **Public Financing of Elections** | | | | | | | | | | | | | |
| | Programmatic Projects-Budget | | | $2,974,897 | $2,815,000 | $159,897 | X | X | | | $2,730,000 | $2,300,000 | $430,000 | X | X |
| | | Reduce budget for Public Financing of Elections fund to match the number of candidates who have filed for the November 2026 election, taking into account the historical average of amount received per eligible candidate. Using historical averages also provides a buffer for any special elections later in FY 2026-27, as District 2 and District 4 just had special elections in June 2026 which will likely result in lower than average outlays of public financing for these districts during the November 2026 elections. | | | | | | | Reduce budget for Public Financing of Elections fund to the minimum required by law (C&GCC § 1.138(b)) given that there are no scheduled Supervisorial or Mayoral elections in FY 2027-28. The statutory minimum allocation is $2.75 per resident which equates to approximately $2.3 million, assuming 830k residents. | | | | | | |
| ETH-2 | | **Ethics Commission** | | | | | | | | | | | | | |
| | Subscriptions | | | $18,883 | $6,000 | $12,883 | X | | | | $18,883 | $6,000 | $12,883 | X | |
| | | Reduce budget for Subscriptions to reflect historical spending and to account for the fact that the most expensive subscriptions services, such as LexusNexus, are expended through the well-funded Software Licensing Fees fund. | | | | | | | Ongoing savings. | | | | | | |
| ETH-3 | TEMPM Temporary - Miscellaneous | 0.56 | 0.00 | $79,275 | $0 | $79,275 | X | | 0.56 | 0.00 | $79,578 | $0 | $79,578 | X | |
| | Mandatory Fringe Benefits | | | $6,857 | $0 | $6,857 | X | | | | $6,883 | $0.00 | $6,883 | X | |
| | | | | *Total Savings* | *$86,132* | | | | | | *Total Savings* | *$86,461* | | | |
| | | Delete Temp position (0.56 FTE) as the Department has not used any temps for the last several years as has no plans to use temps going forward. | | | | | | | Ongoing savings. | | | | | | |
| ETH-4 | STEPM Step Adjustments, Miscellaneous | | | $71,679 | $0 | $71,679 | X | X | | | $71,679 | $0 | $71,679 | X | X |
| | Mandatory Fringe Benefits | | | $18,056 | $0 | $18,056 | X | X | | | $18,608 | $0.00 | $18,608 | X | X |
| | | | | *Total Savings* | *$89,735* | | | | | | *Total Savings* | *$90,287* | | | |
| | | Reduce budgeted Step Adjustments to zero as while many employees are at the top of their step, this adjustment should not be positive. | | | | | | | Reduce budgeted Step Adjustments to zero as while many employees are at the top of their step, this adjustment should not be positive. | | | | | | |

**FY 2026-27**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $249,632 | $99,015 | **$348,647** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$249,632** | **$99,015** | **$348,647** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $520,287 | $99,344 | **$619,631** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$520,287** | **$99,344** | **$619,631** |

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: JUV – JUVENILE PROBATION**

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

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

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

FY 2026-27

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

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

FY 2027-28

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

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

**DEPARTMENT: JUV – JUVENILE PROBATION**

**RECOMMENDATIONS**

**YEAR ONE: FY 2026-27**

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

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

**YEAR TWO: FY 2027-28**

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

## JUV - Juvenile Probation

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

### Fiscal Recommendations

| Rec # | Account Title | FY 2026-27 FTE From | FY 2026-27 FTE To | FY 2026-27 Amount From | FY 2026-27 Amount To | FY 2026-27 Savings | GF | 1T | FY 2027-28 FTE From | FY 2027-28 FTE To | FY 2027-28 Amount From | FY 2027-28 Amount To | FY 2027-28 Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **JUV Probation Services** | | | | | | | | | | | | | |
| JUV-1 | Prof & Specialized Svcs-Bdgt | | | $216,000 | $161,000 | $55,000 | x | | | | $216,000 | $161,000 | $55,000 | x | |
| | | Reduce Prof & Specialized Svcs-Bdgt by $55,000 on an ongoing basis under JUV Probation Services General Fund Annual Account. The Prof & Specialized Svcs-Bdgt line had an available balance of $134,737 in FY 2024-25 and has $241,000 in FY 2025-26 with one month remaining. Overall, Non-Personnel Services has an available balance of $77,031 in the General Fund Annual Account in the current fiscal year with one month remaining. While the Mayor proposes to significantly increase spending in this category by $911,300 under JUV Probation Services General Fund Annual Account to address the loss of state grant funds, this reduction will still allow sufficient funding. | | | | | | | Ongoing savings. | | | | | | |
| JUV-2 | Other Current Expenses | | | $47,000 | $27,000 | $20,000 | x | | | | $47,000 | $27,000 | $20,000 | x | |
| | | Reduce Other Current Expenses by $20,000 on an ongoing basis under JUV Probation Services General Fund Annual Account. The Other Current Expenses line has had an available balance exceeding $40,000 in the current and prior two fiscal years. Overall, Non-Personnel Services has an available balance of $77,031 in the General Fund Annual Account in the current fiscal year with one month remaining. | | | | | | | Ongoing savings. | | | | | | |

**FY 2026-27**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $75,000 | **$75,000** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$75,000** | **$75,000** |

**FY 2027-28**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $75,000 | **$75,000** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$0** | **$75,000** | **$75,000** |

GF = General Fund
1T = One Time

**JUV - Juvenile Probation**

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

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: DPW – PUBLIC WORKS**

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

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

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

FY 2026-27

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

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

| Division | Job Class Title | Proposed Layoffs |
|---|---|---|
| DPW Project Delivery | 5304 Materials Testing Aide | 5 |
| DPW Project Delivery | 5305 Materials Testing Technician | 4 |

FY 2027-28

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

**DEPARTMENT: DPW – PUBLIC WORKS**

**RECOMMENDATIONS**

**YEAR ONE: FY 2026-27**

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

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

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

**YEAR TWO: FY 2027-28**

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

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

## DPW - Public Works

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

### Fiscal Recommendations

| Rec # | Account Title | FTE From | FTE To | Amount From | Amount To | Savings | GF | 1T | FTE From | FTE To | Amount From | Amount To | Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DPW-1 | | **DPW Administration** | | | | | | | | | | | | | |
| | 0942 Manager VII | 1.00 | 0.00 | $277,944 | $0 | $277,944 | | | 1.00 | 0.00 | $290,618 | $0 | $290,618 | | |
| | Mandatory Fringe Benefits | | | $88,191 | $0 | $88,191 | | | | | $94,544 | $0 | $94,544 | | |
| | | | | *Total Savings* | *$366,135* | | | | | | *Total Savings* | *$385,162* | | | |
| | | Delete a vacant 1.00 FTE 0942 Manager VII position in the Finance and Administration Division that has been vacant since May 2022 and could not be identified on the Department's organization chart for the Finance and Administration Division. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies. | | | | | | | Ongoing savings | | | | | | |
| DPW-2 | 1070 IS Project Director | 1.00 | 0.00 | $218,264 | $0 | $218,264 | | | 1.00 | 0.00 | $228,216 | $0 | $228,216 | | |
| | Mandatory Fringe Benefits | | | $71,323 | $0 | $71,323 | | | | | $76,349 | $0 | $76,349 | | |
| | | | | *Total Savings* | *$289,587* | | | | | | *Total Savings* | *$304,565* | | | |
| | | Delete a vacant 1.00 FTE 1070 IS Project Director position in the Finance and Administration Division that has been vacant since December 2024. Overall, the Department maintains 6.00 FTE 1070 IS Project Director positions, of which two are vacant. This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies. | | | | | | | Ongoing savings | | | | | | |
| DPW-3 | | **DPW Operations** | | | | | | | | | | | | | |
| | Equipment Purchase | | | $559,788 | $333,496 | $226,292 | X | X | | | | | | | |
| | Equipment Purchase | | | $373,192 | $333,496 | $39,696 | X | X | | | | | | | |
| | Equipment Purchase | | | $373,192 | $333,496 | $39,696 | X | X | | | | | | | |
| | Equipment Purchase | | | $373,192 | $333,496 | $39,696 | X | X | | | | | | | |
| | Equipment Purchase | | | $373,192 | $333,496 | $39,696 | X | X | | | | | | | |
| | | | | *Total Savings* | *$385,076* | | | | | | *Total Savings* | *$0* | | | |
| | | Reduce budget for the purchase of 10 replacement pickup trucks for Street Environmental Services based on recent vendor quote dated May 15, 2026. Additionally, while the FY 2026-27 proposed budget included funding for 11 pickup trucks, the Department provided support and indicated an intention to only procure 10 vehicles. | | | | | | | One-time savings | | | | | | |

GF = General Fund
1T = One Time

## DPW - Public Works

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



GF = General Fund
1T = One Time

## DPW - Public Works

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

GF = General Fund
1T = One Time

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

## DPW - Public Works

| Rec # | Account Title | FY 2026-27 FTE From | FY 2026-27 FTE To | FY 2026-27 Amount From | FY 2026-27 Amount To | FY 2026-27 Savings | GF | 1T | FY 2027-28 FTE From | FY 2027-28 FTE To | FY 2027-28 Amount From | FY 2027-28 Amount To | FY 2027-28 Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **DPW Project Delivery** | | | | | | | | | | | | | |
| DPW-9 | Bldgs, Struct & Imprv Proj | | | $26,000,000 | $24,000,000 | $2,000,000 | X | X | | | $45,000,000 | $42,000,000 | $3,000,000 | X | X |
| | | Reduce capital appropriation for street resurfacing in FY 2026-27. Across all DPW funds and programs, capital funding for street resurfacing has increased from $66.7 million in FY 2025-26 to $97.0 million in the FY 2026-27 proposed budget. According to the Metropolitan Transportation Commission, the Bay Area average is 67 and San Francisco ranks as one of the highest of larger Bay Area cities. A modest reduction in the General Fund component of funding would still maintain a CPI at or near 75, its current level. | | | | | | | Reduce capital appropriation for street resurfacing in FY 2027-28. Across all DPW funds and programs, capital funding for street resurfacing has increased from $66.7 million in FY 2025-26 to $100.0 million in the FY 2027-28 proposed budget. According to the Metropolitan Transportation Commission, the Bay Area average is 67 and San Francisco ranks as one of the highest of larger Bay Area cities. A modest reduction in the General Fund component of funding would still maintain a CPI at or near 75, its current level. | | | | | | |
| DPW-10 | 1822 Administrative Analyst | 1.00 | 0.00 | $0 | $0 | $0 | | | 1.00 | 0.00 | $0 | $0 | $0 | | |
| | | | | *Total Savings* | *$0* | | | | | | *Total Savings* | *$0* | | | |
| | | Delete a 1.0 FTE 1822 Administrative Analyst in the Project Delivery Division that has been vacant since May 2019. Of the Department's reported 463 vacant positions, 41 have been vacant since at least June 30, 2021. Extensive and persistent position vacancies in the Department's workorder fund reduce transparency and impair budgetary control, which inflates workorder costs that are passed on to other City departments. | | | | | | | Ongoing savings | | | | | | |
| | | **DPW Support Services** | | | | | | | | | | | | | |
| DPW-11 | 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 | $74,151 | ($74,151) | | | | | $0 | $79,608 | ($79,608) | | |
| | | | | *Total Savings* | *$17,718* | | | | | | *Total Savings* | *$18,572* | | | |
| | | Downward substitute a 1.0 FTE 0931 Manager III position to a 1.0 FTE 0923 Manager II position to reflect the Department's hiring plan for a Housing Delivery Manager. This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies. | | | | | | | Ongoing savings | | | | | | |

GF = General Fund
1T = One Time

## DPW - Public Works

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

**FY 2026-27**
**Total Recommended Reductions**

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

**FY 2027-28**
**Total Recommended Reductions**

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

GF = General Fund
1T = One Time

## DPW - Public Works

### Policy Recommendations

| Rec # | Account Title | FY 2026-27 FTE From | FY 2026-27 FTE To | FY 2026-27 Amount From | FY 2026-27 Amount To | FY 2026-27 Savings | GF | 1T | FY 2027-28 FTE From | FY 2027-28 FTE To | FY 2027-28 Amount From | FY 2027-28 Amount To | FY 2027-28 Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **DPW Operations** | | | | | | | | | | | | | |
| DPW-14 | 0942 Manager VII | 1.00 | 0.00 | $277,944 | $0 | $277,944 | | | 1.00 | 0.00 | $290,618 | $0 | $290,618 | | |
| | Mandatory Fringe Benefits | | | $88,191 | $0 | $88,191 | | | | | $94,544 | $0 | $94,544 | | |
| | | | | *Total Savings* | *$366,135* | | | | | | *Total Savings* | *$385,162* | | | |
| | | Consider deleting a vacant 1.00 FTE 0942 Manager VII position in the Street Environmental Services Division that has been vacant since November 2021. The Department reports that this position oversees DPW's Street Environmental Services function and activities. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies. | | | | | | | Ongoing savings | | | | | | |
| DPW-15 | 0932 Manager IV | 1.00 | 0.00 | $224,071 | $0 | $224,071 | | | 1.00 | 0.00 | $234,288 | $0 | $234,288 | | |
| | Mandatory Fringe Benefits | | | $79,221 | $0 | $79,221 | | | | | $85,000 | $0 | $85,000 | | |
| | | | | *Total Savings* | *$303,292* | | | | | | *Total Savings* | *$319,288* | | | |
| | | Consider deleting a vacant 1.00 FTE 0932 Manager IV position in the Building and Street Repair Division that has been vacant since December 2025. The Department reports that this position oversees DPW's in-house paving program. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies. | | | | | | | Ongoing savings | | | | | | |

GF = General Fund
1T = One Time

## DPW - Public Works

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DPW-16 | 0922 Manager I | 1.00 | 0.00 | $180,332 | $0 | $180,332 | | | 1.00 | 0.00 | $188,554 | $0 | $188,554 | | |
| | Mandatory Fringe Benefits | | | $71,380 | $0 | $71,380 | | | | | $76,590 | $0 | $76,590 | | |
| | | | | *Total Savings* | *$251,712* | | | | | | *Total Savings* | *$265,144* | | | |
| | | Consider deleting a vacant 1.00 FTE 0922 Manager I position in the Urban Forestry Division that has been vacant since December 2025. The Department reports that this position is the City's Urban Forester who serves as the technical expert and oversees tree inspections. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies. | | | | | | | Ongoing savings | | | | | | |
| DPW-17 | | **DPW Support Services** | | | | | | | | | | | | | |
| | 0932 Manager IV | 1.00 | 0.00 | $224,071 | $0 | $224,071 | | | 1.00 | 0.00 | $234,288 | $0 | $234,288 | | |
| | Mandatory Fringe Benefits | | | $79,221 | $0 | $79,221 | | | | | $85,000 | $0 | $85,000 | | |
| | | | | *Total Savings* | *$303,292* | | | | | | *Total Savings* | *$319,288* | | | |
| | | Consider deleting a vacant 1.00 FTE 0932 Manager IV position in the Human Resources Division that serves as the Department's Director of Human Resources and that has been vacant since April 2026. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%) and vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). This position is within the Department's overhead fund that gets allocated to other City departments through workorder billing rates. As such, this reduction would reduce the cost of DPW services to receiving departments and agencies. | | | | | | | Ongoing savings | | | | | | |

**FY 2026-27**
**Total Policy Recommendations**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $0 | $0 |
| **Non-General Fund** | $0 | $1,224,431 | **$1,224,431** |
| **Total** | **$0** | **$1,224,431** | **$1,224,431** |

**FY 2027-28**
**Total Policy Recommendations**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $0 | $0 | $0 |
| **Non-General Fund** | $0 | $1,288,882 | **$1,288,882** |
| **Total** | **$0** | **$1,288,882** | **$1,288,882** |

GF = General Fund
1T = One Time

**DPW - Public Works**

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

## Current Year Savings

### DPW - Public Works

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

**Current Year Savings**
**Total Recommended Reductions**

| | One-Time | Ongoing | Total |
|---|---|---|---|
| **General Fund** | $2,453,075 | $0 | **$2,453,075** |
| **Non-General Fund** | $0 | $0 | **$0** |
| **Total** | **$2,453,075** | **$0** | **$2,453,075** |

GF = General Fund
1T = One Time

**YEAR ONE: FY 2026-27**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**YEAR TWO: FY 2027-28**

Budget Changes

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

Personnel Changes

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

Revenue Changes

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

**DEPARTMENT: BOS – BOARD OF SUPERVISORS**

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

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

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

FY 2026-27

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

FY 2027-28

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

**DEPARTMENT: BOS – BOARD OF SUPERVISORS**

**RECOMMENDATIONS**

**YEAR ONE: FY 2026-27**

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

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

**YEAR TWO: FY 2027-28**

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

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

## BOS - Board of Supervisors

| | | 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

| Rec # | Account Title | From | To | From | To | Savings | GF | 1T | From | To | From | To | Savings | GF | 1T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BOS-1 | | BOS- Board of Supervisors | | | | | | | | | | | | | |
| | | | | ($149,716) | ($159,716) | $10,000 | X | X | | | ($149,717) | ($149,717) | $0 | | |
| | | | | | | | | | One-time savings. | | | | | | |

**FY 2026-27**
**Total Recommended Reductions**

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

**FY 2027-28**
**Total Recommended Reductions**

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

GF = General Fund
1T = One Time

**BOS - Board of Supervisors**

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

## Current Year Savings

### BOS - Board of Supervisors

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

**Current Year Savings**
**Total Recommended Reductions**

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

GF = General Fund
1T = One Time