CITY AND COUNTY OF SAN FRANCISCO

BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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June 18, 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.

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Descriptions for Departmental Budget Hearing, June 22, 2026 Meeting, 11:00 a.m.

YEAR ONE: FY 2026-27

Budget Changes

The Department's $9,045,125 budget for FY 2026-27, as proposed by the Mayor, is $932,185 or 11.5% more than the original FY 2025-26 budget of $8,112,940.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 13.17 FTEs, which are 0.97 FTEs more than the 12.20 FTEs in the original FY 2025-26 budget. This represents an 8.0% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's Steinhart Aquarium operations are supported by General Fund revenues.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $9,596,904 budget for FY 2027-28, as proposed by the Mayor, is $551,779 or 6.1% more than the Mayor's proposed FY 2026-27 budget of $9,045,125.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 13.17 FTEs, which are equal to the FTEs in the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's Steinhart Aquarium operations are supported by General Fund revenues.

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

DEPARTMENT: SCI – ACADEMY OF SCIENCES

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
Academy of Sciences	$7,422,345	$7,460,485	$7,658,802	$8,112,940	$9,045,125
Funded FTE Count	12.12	13.35	13.35	12.20	13.17

The Department's budget increased by $1,622,780 or 21.9% 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 1.05 or 8.7% 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 $932,185 largely due to cost of living increases for positions, increases for capital projects, and increases in costs paid to other City departments for interdepartmental services.

The Mayor's proposed FY 2026-27 budget does not include layoffs of positions directly funded by the City.

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $551,779 largely due to increases in costs paid to other City departments for interdepartmental services as well as cost of living increases for positions.

The Mayor's proposed FY 2026-27 budget does not include layoffs of positions directly funded by the City.

DEPARTMENT: SCI – ACADEMY OF SCIENCES

RECOMMENDATIONS

YEAR ONE: FY 2026-27

Our reserve recommendations total $2,287,827 in FY 2026-27.

YEAR TWO: FY 2027-28

Our reserve recommendations total $5,534,526 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

SCI- Academy of Sciences

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

Reserve 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
		SCI Academy of Sciences													
SCI-1	Prof & Specialized Svcs			$1,065,081	$532,541	$532,541	x	x			$1,065,081	$0	$1,065,081	x	x
		Place 50% of the Department's Professional and Specialized Services budget on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending performance and management audit of the Academy of Sciences. According to Department staff, these funds support the operation, maintenance, and regulatory compliance of Steinhart Aquarium.							Ongoing reserve.						
SCI-2	Other Professional Services			$75,000	$37,500	$37,500	x	x			$75,000	$0	$75,000	x	x
		Place 50% of the Department's Other Professional Services budget on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending performance and management audit of the Academy of Sciences. According to Department staff, these funds support the operation, maintenance, and regulatory compliance of Steinhart Aquarium.							Ongoing reserve.						
SCI-3	7205 Chief Stationary Engineer			$170,923	$85,462	$85,462	x	x	1.00	0.00	$178,716	$0	$178,716	x	x
	Mandatory Fringe Benefits			$64,837	$32,419	$32,419	x	x			$69,469	$0	$69,469	x	x
				Total Reserve	*$117,880*						*Total Reserve*	*$248,185*			
		Place 50% of the salary and benefits for 1.00 FTE 7205 Chief Stationary Engineer on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending performance and management audit of the Academy of Sciences. This proposed reserve does not include proposed appropriations for Attrition Savings, Holiday Pay, Overtime, Premium Pay, Step Adjustments, or Temporary Salaries.							Ongoing reserve.						

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

SCI- Academy of Sciences

		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
SCI-4	7335 Senior Stationary Engineer			$152,697	$76,349	$76,349	x	x	1.00	0.00	$159,660	$0	$159,660	x	x
	Mandatory Fringe Benefits			$60,598	$30,299	$30,299	x	x			$64,982	$0	$64,982	x	x
				Total Reserve	*$106,648*						*Total Reserve*	*$224,642*			
		Place 50% of the salary and benefits for 1.00 FTE 7335 Senior Stationary Engineer on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending performance and management audit of the Academy of Sciences. This proposed reserve does not include proposed appropriations for Attrition Savings, Holiday Pay, Overtime, Premium Pay, Step Adjustments, or Temporary Salaries.							Ongoing reserve.						
SCI-5	7334 Stationary Engineer			$1,509,065	$754,533	$754,533	x	x	11.20	0.00	$1,577,868	$0	$1,577,868	x	x
	Mandatory Fringe Benefits			$639,162	$319,581	$319,581	x	x			$685,839	$0	$685,839	x	x
				Total Reserve	*$1,074,114*						*Total Reserve*	*$2,263,707*			
		Place 50% of the salary and benefits for 11.20 FTE 7334 Stationary Engineers on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending performance and management audit of the Academy of Sciences. This proposed reserve does not include proposed appropriations for Attrition Savings, Holiday Pay, Overtime, Premium Pay, Step Adjustments, or Temporary Salaries.							Ongoing reserve.						
SCI-6	Bldgs, Structures & Improvement Project Budget			$1,676,582	$1,257,437	$419,146	x	x			$1,657,911	$0	$1,657,911	x	x
		Place 25% of the Buildings, Structures & Improvement Project budget on Budget and Finance Committee reserve pending a report from the Budget and Legislative Analyst's Office with an update on the pending audit of the Academy of Sciences. These funds support facilities maintenance as well as capital projects, including an elevator modernization project and a project to address infrastructure maintenance, waterproofing, and mechanical upgrades across Aquarium facility systems.							Ongoing reserve for facilities maintenance and capital projects.						

FY 2026-27
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$2,287,827	$0	**$2,287,827**
Non-General Fund	$0	$0	**$0**
Total	**$2,287,827**	**$0**	**$2,287,827**

FY 2027-28
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$5,534,526	$0	**$5,534,526**
Non-General Fund	$0	$0	**$0**
Total	**$5,534,526**	**$0**	**$5,534,526**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $370,583,358 budget for FY 2026-27, as proposed by the Mayor, is $22,962,947 or 6.6 % more than the original FY 2025-26 budget of $347,620,411.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 65.07 FTEs, which are 1.96 FTEs less than the 67.03 FTEs in the original FY 2025-26 budget. This represents a 2.9 % decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $162,596,426 in FY 2026-27 are $110,609,867 or 40.5% less than FY 2025-26 revenues of $273,206,293.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $382,382,020 budget for FY 2027-28, as proposed by the Mayor, is $11,798,662 or 3.2% more than the Mayor's proposed FY 2026-27 budget of $370,583,358.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 65.07 FTEs, which are equal to the 65.07 FTEs in the Mayor's proposed FY 2026-27 budget. This represents no change in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $159,983,868 in FY 2027-28 are $2,612,558 or 1.6% less than FY 2026-27 estimated revenues of $162,596,426.

DEPARTMENT: CHF – CHILDREN, YOUTH AND FAMILIES

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 Children, Youth, and their Families	$333,011,845	$317,963,722	$349,435,136	$347,620,411	$370,583,358
Funded FTE Count	67.80	73.21	66.83	67.03	65.07

The Department's budget increased by $37,571,513 or 11.3% 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 2.73 or 4.03% 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 increases by $22,962,947 largely due to the increased funding in Student Success Fund and Public Education Enrichment Fund (PEEF), which provide resources for educational and youth programs. These investments expand services for children, youth, and families, driving most of the year-over-year growth.

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
CHF Children Youth & Families	Junior Clerk	1
CHF Children Youth & Families	Public Service Aide – Assistant to Professionals	1

FY 2027-28

The Mayor's proposed FY 2027-28 budget rises again by $11,798,662 due to continued increases in the Student Success Fund, but the overall growth is smaller because some of the prior year funding was supported by onetime grants that are no longer available. Even with this offset, the City continues to prioritize long term support for education, community programs, and coordinated planning across agencies.

DEPARTMENT: CHF – CHILDREN, YOUTH AND FAMILIES

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $370,583,358 in FY 2026-27. Of the $1,017,654 in recommended reductions, $900,000 are ongoing savings and $117,654 are one-time savings. These reductions would still allow an increase of $21,945,293 or 6.3% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $1,156,371, for total General Fund savings of $1,956,371.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $382,382,020 in FY 2027-28. Of the $900,000 in recommended reductions, all are ongoing savings. These reductions would still allow an increase of $10,898,662 or 2.9% 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

CHF - Children, Youth & Their Families

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													
		Children, Youth & Families													
CHF-1	Community Based Org Srvcs			$2,046,880	$1,713,547	$333,333	X				$2,656,449	$2,323,116	$333,333	X	
		Reduce budgeted amount for Community Based Org. Services. The department has consistently underspent on Community Based Org. Services.							Ongoing savings.						
CHF-2	Community Based Org Srvcs			$1,023,440	$856,773	$166,667	X				$1,328,224	$1,161,557	$166,667	X	
		Reduce budgeted amount for Community Based Org. Services. The department has consistently underspent on Community Based Org. Services.							Ongoing savings.						
CHF-3	Temp Misc Regular Salaries			$939,716	$839,716	$100,000					$943,317	$843,317	$100,000		
		Reduce budgeted amount for Temp. Salaries. The department has consistently underspent on Temp. Salaries.							Ongoing savings.						
CHF-4	Community Based Org Srvcs			$1,400,000	$1,100,000	$300,000	X				$1,400,000	$1,100,000	$300,000	X	
		Reduce budgeted amount for Community Based Org. Services within ERAF CHF Mental Health Centers. The department has consistently underspent on Community Based Org. Services in this program.							Ongoing savings.						
CHF-5	Attrition Savings			($1,131,481)	($1,218,206)	$86,725		X							
	Mandatory Fringe Benefits			($463,741)	($494,670)	$30,929		X							
				Total Savings	*$117,654*										
		Increase Attrition Savings due to expected hiring timelines for three 1.0 vacant FTE 9775 Senior Community Development Specialist II. This 0.5 FTE adjustment would still allow the Department to fill the positions by January 2027.							One-time savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$800,000	**$800,000**
Non-General Fund	$117,654	$100,000	**$217,654**
Total	**$117,654**	**$900,000**	**$1,017,654**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$800,000	**$800,000**
Non-General Fund	$0	$100,000	**$100,000**
Total	**$0**	**$900,000**	**$900,000**

GF = General Fund
1T = One Time

CHF - Children, Youth & Families

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
838987	2024	229218	10020	12433	REAL OPTIONS FOR CITY KIDS	10023945	$370
839033	2024	229218	10020	8960	UNITED PLAYAZ INC	10040996	$18,056
839667	2024	229218	10020	14341	NEW DOOR VENTURES	10040996	$3,379
840372	2024	229218	10000	25020	ASIAN PACIFIC AMERICAN COMMUNITY CEN	10040995	$1,279
840381	2024	229218	10020	7937	YOUNG COMMUNITY DEVELOPERS INC	10040996	$222,842
840381	2024	229218	10020	7937	YOUNG COMMUNITY DEVELOPERS INC	10040996	$122,549
840862	2024	229218	10020	8358	WEST BAY PILIPINO MULTI-SERVICE CENTER	10040996	$156
840949	2024	229218	10020	22107	CREATIVITY EXPLORED	10040996	$2,208
840963	2024	229218	10020	15647	BRIDGES FROM SCHOOL TO WORK, INC.	10040996	$11,269
841328	2024	229218	10020	9453	TIDES CENTER	10001640	$438
842185	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10040996	$9,353
842884	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10040996	$14,827
842884	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10040996	$8,876
842981	2024	229218	10020	3238	JAPANESE COMMUNITY YOUTH COUNCIL	10040996	$43,642
842981	2024	229218	10020	3238	JAPANESE COMMUNITY YOUTH COUNCIL	10040996	$35,435
843186	2024	229218	10020	40679	SAN FRANCISCO FIRE YOUTH ACADEMY	10040996	$17,908
843219	2024	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10040996	$261
843246	2024	229218	10020	14228	NO OF MARKET/TENDERLOIN COM BENEFIT	10040996	$65,737
844306	2024	229218	10020	22753	CITY YOUTH NOW	10040996	$7,393
844417	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10040996	$12,529
849146	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10040997	$9,274
849570	2024	229218	10020	11181	FIVE KEYS SCHOOLS AND PROGRAMS	10040996	$7,109
849587	2024	229218	10020	49286	Success Stories Program	10040996	$20,224
855056	2024	229218	10020	11511	SAN FRANCISCO STUDY CENTER INC	10001640	$482
856579	2024	229218	10020	12994	POTRERO HILL NEIGHBORHOOD HOUSE	10001640	$9,969
859156	2024	229218	10020	18372	INGLESIDE COMMUNITY CENTER	10001640	$6,310
859182	2024	229218	10020	16537	LAVENDER YOUTH RECREATION & INFO CTR	10001640	$529
860416	2024	229218	10020	19368	GOOD SAMARITAN FAMILY RESOURCE CTR (	10001640	$366
860416	2024	229218	10020	19368	GOOD SAMARITAN FAMILY RESOURCE CTR (	10001640	$2,490
861277	2024	229218	10020	14944	MISSION NEIGHBORHOOD CENTERS INC	10001640	$40,674
861893	2024	229218	10020	42379	CHEFABLES	10022898	$181,461
862041	2024	229218	10020	14944	MISSION NEIGHBORHOOD CENTERS INC	10001640	$16,082
863691	2024	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10026681	$30,145
863698	2024	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10040997	$5,753
863698	2024	229218	10020	11665	SAMOAN COMMUNITY DEVELOPMENT CEN	10040997	$444
869862	2024	229218	10020	7996	YMCA OF SAN FRANCISCO	10001640	$5,091
872054	2024	229218	10020	54568	YouthSF	10022896	$3
880842	2024	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10001640	$424
882607	2024	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10040997	$111
885449	2024	229218	10020	8960	UNITED PLAYAZ INC	10001640	$6,809
886478	2024	229218	10020	50927	Bay Area Gators	10001640	$6,209
890776	2024	229218	10020	24637	BAY AREA COMMUNITY RESOURCES	10001640	$22,463
910180	2025	229218	10020	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10041040	$3,645
910180	2025	229218	10010	3330	COMMUNITY YOUTH CENTER SAN FRANCISC	10040995	$8,080
912804	2025	229218	10020	7937	YOUNG COMMUNITY DEVELOPERS INC	10022896	$82,487
935327	2025	229218	10020	42379	CHEFABLES	10022898	$91,234
						Total	**$1,156,371**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $343,638,412 budget for FY 2026-27, as proposed by the Mayor, is $2,140,150 or 0.6% more than the original FY 2025-26 budget of $341,498,262.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 67.68 FTEs, which are 5.29 FTEs more than the 62.39 FTEs in the original FY 2025-26 budget. This represents an 8.5% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $286,958,228 in FY 2026-27 are $6,468,750 or 2.2% less than FY 2025-26 revenues of $293,426,978.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $337,466,618 budget for FY 2027-28, as proposed by the Mayor, is $6,171,794 or 1.8% less than the Mayor's proposed FY 2026-27 budget of $334,638,412.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 71.89 FTEs, which are 4.21 FTEs more than the 67.68 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 6.2% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $278,780,323 in FY 2027-28 are $8,177,905 or 2.8% less than FY 2026-27 estimated revenues of $286,958,228.

DEPARTMENT: DEC – DEPARTMENT OF EARLY CHILDHOOD

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 Early Childhood	$375,176,907	$345,483,726	$336,660,759	$341,498,262	$343,638,412
Funded FTE Count	64.17	63.19	69.89	62.39	67.68

The Department's budget decreased by $31,538,495 or 8.4% 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 3.51 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 increased by $2,140,150 largely due to increases in childcare subsidies and grant funding for community organizations that are part of the City's system of care young children, caregivers, and early educators. The Department is also reducing Proposition C expenditures by $8.7 million in FY 2026-27, but this reduction is largely offset by increases to PEEF funding.

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 decreased by $6,171,794 largely due to reductions in Prop C and PEEF funding. This combined $7.2 million reduction in funding is partially offset by growth in Prop 10-Tobacco Tax and restoration of baseline general fund.

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

DEPARTMENT: DEC – DEPARTMENT OF EARLY CHILDHOOD

Recommendations

Year One: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $1,061,637 in FY 2026-27. Of the $1,061,637 in recommended reductions, $18,162 are ongoing savings and $1,043,475 are one-time savings. These reductions would still allow an increase of $1,078,513 or 0.3% 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 $25,173 in FY 2027-28. All of the $25,173 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

DEC - Department of Early Childhood

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
DEC-1		**DEC Early Childhood and Education**													
	Community Based Org Srvcs			($8,325,500)	($9,368,975)	$1,043,475	X	X					$0		
		Increase the one-time reductions to Community Based Organization Services by $1,043,475 in FY 2026-27. These savings account for expenditure authority in Fund 10000 that is not revenue-backed and therefore requires General Fund support. As the Children's and Early Learning baselines are overfunded in FY 2026-27, this expenditure authority and the associated General Fund support are no longer needed and the Department can instead use PEEF funds to issue grant funding for tuition reimbursement programming. Accepting this recommendation still permits General Fund authority to cover workorders for childcare facilities maintenance that is not eligible for PEEF funding.							One-time savings						
DEC-2	0923 Manager II	0.80	0.00	$154,678	$0	$154,678			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$58,813	$0	$58,813					$79,606		$79,606		
	1824 Principal Administrative Analyst	0.00	0.80		$143,965	($143,965)			0.00	1.00	$0	$188,162	($188,162)		
	Mandatory Fringe Benefits			$0	$51,364	($51,364)					$0	$68,711	($68,711)		
				Total Savings	*$18,162*						*Total Savings*	*$25,173*			
		Deny 1.00 new 0923 Manager II FTE and substitute the position with 1.00 FTE 1824 Principal Analyst. The program monitoring, planning, and compliance assessments performed by this position can be accomplished by the 1824 Principal Administrative Analyst classification.							Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$1,043,475	$0	**$1,043,475**
Non-General Fund	$0	$18,162	**$18,162**
Total	**$1,043,475**	**$18,162**	**$1,061,637**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$0	$25,173	**$25,173**
Total	**$0**	**$25,173**	**$25,173**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $354,146,241 budget for FY 2026-27, as proposed by the Mayor, is $91,345,223 or 34.8% more than the original FY 2025-26 budget of $262,801,018.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 972.17 FTEs, which are 6.66 FTEs more than the 965.51 FTEs in the original FY 2025-26 budget. This represents a 0.69% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $262,646,273 in FY 2026-27 are $89,958,642 or 52.09% more than FY 2025-26 revenues of $172,687,631.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $282,559,001 budget for FY 2027-28, as proposed by the Mayor, is $71,587,240 or 20.21% less than the Mayor's proposed FY 2026-27 budget of $354,146,241.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 966.62 FTEs, which are 5.55 FTEs less than the 972.17 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.6% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $192,748,327 in FY 2027-28 are $69,897,946 or 26.6% less than FY 2026-27 estimated revenues of $262,646,273.

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

DEPARTMENT: REC – RECREATION AND PARK

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
Recreation and Park Department	$241,306,994	$263,100,390	$254,873,111	$262,801,014	$354,146,241
Funded FTE Count	947.26	986.82	987.24	965.51	972.17

The Department's budget increased by $112,839,247 or 46.8% 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 24.91 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 $91,345,280, largely due to higher capital outlay for the Marina Yacht Harbor Remediation Project, which is fully funded by a PG&E settlement, as well as increased salaries and benefits to support new park sites funded through Community Facility District revenues.

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

The Mayor's proposed FY 2026-27 budget includes fee increases above inflation. Details of these proposed fees paid by individuals are as follows:

Fee	Proposed Increase	Expected Incremental Revenue
Golden Gate Park Parking Fee	Implementation of hourly parking fee (from $0 to $3)	$6,800,000
Camp Mather 2 person cabin weekly reservation	15%	$6,530
Camp Mather 3 person cabin weekly reservation	15%	$26,764
Camp Mather 4 person cabin weekly reservation	15%	$33,893
Camp Mather 5 person cabin weekly reservation	15%	$40,939
Camp Mather 6 person cabin weekly reservation	15%	$72,424
Camp Mather 6 person tentsite weekly reservation	15%	$11,349

DEPARTMENT: REC – RECREATION AND PARK

Camp Mather weekly meal plan - Adult	15%	$163,853
Camp Mather weekly meal plan - Youth	15%	$57,415
Afterschool Fee	9%	$27,548

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $75,421,128 largely due to decreases in capital outlay expenditures related to the Marina Yacht Harbor Remediation and Improvement project and other one-time capital projects.

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

DEPARTMENT: REC – RECREATION AND PARK

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $915,721 in FY 2026-27. Of the $915,721 recommended reductions, $500,000 are ongoing savings and $415,721 are one-time savings. These reductions would still allow an increase of $90,429,559 or 34.4% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $174,871, for total General Fund savings of $1,090,592.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $500,000 in FY 2027-28. All of the $500,000 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

REC - Recreation and Park

		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 Operations													
REC-1	Programmatic Projects-Budget			$713,914	$413,914	$300,000	x	x							
		Reduce the programmatic projects budget for the Peace Parks & Pathways program. The Department accumulated funding in the Continuing Operating authority due to reduced programming during COVID-19. The Department has spent $2.37M of the $2.6M budgeted for FY 2025–26 and has a carryforward balance of $1.2M from FY 2024–25, which can cover this one-time budget reduction.							One-time savings						
REC-2	Programmatic Projects-Budget			$432,024	$332,024	$100,000	x				$432,024	$332,024	$100,000	x	
		Reduce the programmatic projects budget for the Park Strop program. The Department experienced minimal spending in this authority due to delays in filling program positions resulting from the citywide hiring freeze. The Department has an available balance of $773,548 that will carry forward to FY 2026–27, which can cover this one-time budget reduction.							Ongoing savings						
REC-3	Equipment Purchase-Budget			$22,347	$0	$22,347	x	x							
		Deny the replacement of one utility cart. The Department has proposed replacing 10 utility carts; this recommendation would still allow the Department to replace 9 utility carts.							One-time savings						
REC-4	Equipment Purchase-Budget			$46,687	$0	$46,687	x	x							
		Deny the replacement of one mower. The Department has proposed replacing seven mowers. With recommendations REC-4 and REC-5, the Department would still be able to replace five mowers.							One-time savings						
REC-5	Equipment Purchase-Budget			$46,687	$0	$46,687	x	x							
		Deny the replacement of one mower. The Department has proposed replacing seven mowers. With recommendations REC-4 and REC-5, the Department would still be able to replace five movers.							One-time savings						

GF = General Fund
1T = One Time

REC - Recreation and Park

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
REC-6	9993M_C Attrition Savings - Miscellaneous			($176,302)	($459,985)	$283,683	x				$20	($299,982)	$300,002	x	
	Mandatory Fringe Benefits			($72,289)	($188,606)	$116,317	x				$4	($99,994)	$99,998	x	
				Total Savings	*$400,000*						*Total Savings*	*$400,000*			
		The Department is reassigning 23 positions from the Open Space Fund and the Park and Golf Fund into the General Fund and moving four positions out of the General Fund. Eighteen of these positions are being held for attrition; however, the overall increase in attrition savings in the General Fund does not fully reflect the movement of these positions.							Ongoing savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$415,721	$500,000	**$915,721**
Non-General Fund	$0	$0	**$0**
Total	**$415,721**	**$500,000**	**$915,721**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$500,000	**$500,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$500,000**	**$500,000**

GF = General Fund
1T = One Time

REC - Recreation and Park

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000741562	2023	150723	10010	000000661	YORKE ENGINEERING, LLC	10040573	$52
0000753939	2023	232197	10080	000004575	Race to Zero Waste	10001738	$209
0000839088	2024	262677	10080	000002230	CONTRA COSTA COUNTY- OFF OF THE SHERI	10001738	$1,644
0000839274	2024	262684	10080	000002027	FEDERAL EXPRESS CORP	10001738	$370
0000839281	2024	262684	10080	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001738	$216
0000839281	2024	262684	10080	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001738	$109
0000839284	2024	262684	10080	000000322	KONE INC	10001738	$4,468
0000839284	2024	262684	10080	000000322	KONE INC	10001738	$453
0000839287	2024	262684	10080	000000322	KONE INC	10001738	$2,500
0000839311	2024	262684	10080	000000322	KONE INC	10001738	$839
0000839317	2024	262684	10080	000000322	KONE INC	10001738	$109
0000839400	2024	262684	10080	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001738	$137
0000839400	2024	262684	10080	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001738	$50
0000839400	2024	262684	10080	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001738	$699
0000839437	2024	262684	10080	000001589	QUADIENT LEASING USA INC	10001738	$610
0000839443	2024	262684	10080	000001438	QUADIENT, INC	10001738	$455
0000839443	2024	262684	10080	000001438	QUADIENT, INC	10001738	$4,979
0000839844	2024	262661	10080	000001104	SHRED WORKS	10001738	$2
0000839847	2024	262684	10080	000001075	SONITROL OF SAN FRANCISCO	10001738	$1,628
0000839854	2024	262684	10080	000001052	STAPLES BUSINESS ADVANTAGE	10001738	$278
0000839866	2024	262684	10080	000000807	WORDJET TRANSCRIPTION	10001738	$110
0000842520	2024	150649	10010	000001561	MAR-VAL FOOD STORES	10001740	$400
0000842520	2024	150649	10010	000001561	MAR-VAL FOOD STORES	10001740	$400
0000847052	2024	150649	10000	000002395	BROWN SAND INC	10040573	$226
0000847060	2024	150648	10010	000004982	ODP Business Solutions, LLC	10001740	$110
0000847645	2024	262684	10080	000000904	U S PURE WATER CORP	10001738	$2,599
0000847856	2024	150708	10010	000004901	LakeTech, inc.	10001737	$75
0000849327	2024	150725	10010	000002438	BERONIO LUMBER CO	10001737	$1,456
0000849327	2024	150725	10010	000002438	BERONIO LUMBER CO	10001737	$17
0000849768	2024	150670	10010	000001661	LANGUAGELINE SOLUTIONS	10001740	$3,404
0000851620	2024	150725	10010	000001933	GOW SUPPLY COMPANY	10001737	$633
0000851753	2024	150678	10010	000002145	DEVIL MOUNTAIN WHOLESALE NURSERY, LL	10001737	$148
0000852020	2024	150670	10010	000001573	MARIN CHARTER & TOURS	10001740	$5,370
0000852530	2024	150725	10010	000001363	PACIFIC NURSERIES	10001737	$65
0000852530	2024	150725	10010	000001363	PACIFIC NURSERIES	10001737	$6
0000853042	2024	150693	10010	000000834	WEST COAST CONTRACTORS SERVICES	10001737	$611
0000854385	2024	262684	10080	000004746	H2O Water Company	10001738	$487
0000858545	2024	150648	10010	000004099	Claypeople, Inc	10001740	$35
0000860708	2024	150723	10010	000001931	GRAINGER	10038454	$145
0000862523	2024	262684	10080	000001218	RICOH USA INC	10001738	$3,000
0000862523	2024	262684	10080	000001218	RICOH USA INC	10001738	$561
0000862523	2024	262684	10080	000001218	RICOH USA INC	10001738	$3,000
0000862523	2024	262684	10080	000001218	RICOH USA INC	10001738	$1,104
0000862523	2024	262684	10080	000001218	RICOH USA INC	10001738	$1,791
0000864842	2024	150678	10010	000002115	ALHAMBRA	10001737	$109
0000864842	2024	150678	10010	000002115	ALHAMBRA	10001737	$633
0000865314	2024	262661	10080	000001238	RED WING SHOE STORE - STOCKTON	10001738	$250
0000865455	2024	150682	10010	000002495	AT&T MOBILITY	10001737	$72
0000869637	2024	262692	10080	000002518	ARC DOCUMENT SOLUTIONS LLC	10001739	$124
0000873303	2024	150678	10010	000002145	DEVIL MOUNTAIN WHOLESALE NURSERY, LL	10001737	$357
0000875130	2024	176644	10080	000001052	STAPLES BUSINESS ADVANTAGE	10001738	$136
0000875267	2024	150682	10010	000001363	PACIFIC NURSERIES	10001737	$167

REC - Recreation and Park

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000875559	2024	150680	10010	000002607	AGURTO CORPORATION DBA PESTEC	10001737	$9,986
0000876054	2024	150654	10010	000005372	Rec Express Inc	10001740	$34
0000876054	2024	150654	10010	000005372	Rec Express Inc	10001740	$262
0000876064	2024	150648	10010	000001052	STAPLES BUSINESS ADVANTAGE	10001740	$278
0000877270	2024	150647	10010	000003876	ANIMAL CONNECTION	10001740	$851
0000879053	2024	150680	10010	000001931	GRAINGER	10001737	$78
0000880649	2024	262684	10080	000001218	RICOH USA INC	10001738	$681
0000882659	2024	150648	10010	000000811	WIRELESS VOICE & DATA INC	10001740	$130
0000883869	2024	262684	10010	000003869	INTERGRAPHICS LLC	10041843	$1,230
0000884511	2024	150693	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001737	$5,617
0000884511	2024	150693	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001737	$489
0000884514	2024	150693	10010	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001737	$32
0000884702	2024	262677	10080	000001447	NATIONAL SAFETY COUNCIL	10001738	$2,565
0000885627	2024	232197	10080	000004575	Race to Zero Waste	10001738	$149
0000885789	2024	150682	10010	000002450	BEARSAVER	10001737	$1,283
0000886696	2024	262661	10080	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001738	$220
0000886696	2024	262661	10080	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10001738	$423
0000887248	2024	150670	10010	000004728	Royal Ambulance Inc.	10001740	$1,350
0000889836	2024	262666	10080	000002495	AT&T MOBILITY	10001738	$16
0000889836	2024	262666	10080	000002495	AT&T MOBILITY	10001738	$49
0000890094	2024	150689	10010	000002438	BERONIO LUMBER CO	10001737	$14
0000890094	2024	150689	10010	000002438	BERONIO LUMBER CO	10001737	$20
0000890094	2024	150689	10010	000002438	BERONIO LUMBER CO	10001737	$4,206
0000890095	2024	150689	10010	000002395	BROWN SAND INC	10001737	$152
0000890095	2024	150689	10010	000002395	BROWN SAND INC	10001737	$508
0000890538	2024	262684	10080	000001218	RICOH USA INC	10001738	$1,901
0000890538	2024	262684	10080	000001218	RICOH USA INC	10001738	$869
0000891599	2024	262684	10080	000000304	TK ELEVATOR CORPORATION	10001738	$142
0000891833	2024	150723	10010	000000661	YORKE ENGINEERING, LLC	10041843	$43
0000891962	2024	262661	10080	000001284	PROFESSIONAL CONTRACTOR SUPPLY (PCS)	10001738	$1,574
0000891980	2024	262661	10080	000005326	HERITAGE LANDSCAPE SUPPLY GROUP INC	10001738	$171
0000896753	2025	150706	10010	000001746	JOHNSTONE SUPPLY	10001737	$53
0000897098	2025	150706	10010	000002447	BELKORP AG LLC	10001737	$3
0000897843	2025	150711	10010	000005320	Black Box Safety, Inc	10001737	$2
0000898142	2025	150654	10010	000002133	DISCOUNT FABRICS	10001740	$141
0000909143	2025	150648	10010	000004099	Claypeople, Inc	10001740	$90
0000912408	2025	262684	10080	000001240	RECOLOGY SAN FRANCISCO	10001738	$71,654
0000912408	2025	262684	10080	000001240	RECOLOGY SAN FRANCISCO	10001738	$10,771
0000916792	2025	150649	10010	000000307	SWAIM BIOLOGICAL INC	10041843	$5
0000916981	2025	262684	10080	000000904	U S PURE WATER CORP	10001738	$6
0000921744	2025	262692	10080	000002134	DIRECT MAIL CENTER	10001739	$29
0000922396	2025	150648	10010	000001182	S & S WORLDWIDE INC	10001740	$129
0000923517	2025	150708	10010	000001518	MICHAEL BAEFSKY	10001737	$5
0000923811	2025	150680	10010	000002145	DEVIL MOUNTAIN WHOLESALE NURSERY, LL	10001737	$29
0000925936	2025	262692	10080	000001228	RESOURCE DESIGN INTERIORS	10001739	$5
0000925936	2025	262692	10080	000001228	RESOURCE DESIGN INTERIORS	10001739	$8
0000927018	2025	150670	10010	000002973	Challenge Works Inc	10001740	$25
0000927838	2025	150670	10010	000002555	AMERICAN RED CROSS	10001740	$4
0000929087	2025	262666	10080	000002495	AT&T MOBILITY	10001738	$15
0000929260	2025	150654	10010	000001931	GRAINGER	10001740	$668
0000929843	2025	150706	10010	000002395	BROWN SAND INC	10001737	$7
0000929843	2025	150706	10010	000002395	BROWN SAND INC	10001737	$12

REC - Recreation and Park

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000929847	2025	150706	10010	000000910	TURF STAR INC	10001737	$7,856
0000930765	2025	150654	10010	000002244	BOOKS INC	10001740	$457
0000930915	2025	150670	10010	000001182	S & S WORLDWIDE INC	10001740	$20
0000931714	2025	150646	10010	000005067	Blick Art Materials LLC	10001740	$101
0000932590	2025	150646	10010	000001203	RODENTPRO.COM LLC	10001740	$36
0000938747	2025	262684	10080	000002259	COIT SERVICE INC	10001738	$5
						Total	**$174,871**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $84,177,061 budget for FY 2026-27, as proposed by the Mayor, is $1,543,625 or 1.8% less than the original FY 2025-26 budget of $85,720,686.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 105.21 FTEs, which are 4.40 FTEs less than the 109.61 FTEs in the original FY 2025-26 budget. This represents a 4.0% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $31,868,765 in FY 2026-27 are $1,893,680 or 5.6% less than FY 2025-26 revenues of $33,762,445.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $87,389,267 budget for FY 2027-28, as proposed by the Mayor, is $3,212,206 or 3.8% more than the Mayor's proposed FY 2026-27 budget of $84,177,061.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 94.71 FTEs, which are 10.50 FTEs less than the 105.21 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 10.0% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $31,932,841 in FY 2027-28 are $64,076 or 0.2% more than FY 2026-27 estimated revenues of $31,868,765.

Department: ECN – Economic and Workforce Development

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
Economic and Workforce Development	$163,939,270	$158,081,988	$140,623,065	$85,720,686	$84,177,061
Funded FTE Count	112.50	116.58	115.10	109.61	105.21

The Department's budget decreased by $79,762,209 or 48.7% 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 7.29 or 6.5% 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 $1,543,625 largely due to a reduction in the First Year Free Small Business Assistance program administered by the Treasurer-Tax Collector and funded by the commercial vacancy tax, decreased Dream Keeper Initiative and joint development project funding, and the transfer of the Film Commission to the Arts Commission. These decreases are largely offset by a new small business rezoning construction relief program funded by a portion of the gross receipts tax and increased grants to community-based organizations for the Opportunities for All program.

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

Division	Job Class Title	Proposed Layoffs
ECN Workforce Development	0931 Manager III	1
ECN Workforce Development	1822 Administrative Analyst	1
ECN Workforce Development	2978 Contract Compliance Officer II	1
ECN Workforce Development	9774 Senior Community Dev Specialist I	1
ECN Workforce Development	9775 Senior Community Dev Specialist II	1
ECN Economic Development	9774 Senior Community Dev Specialist I	2
ECN Office of Small Business	1823 Senior Administrative Analyst	1
ECN Office of Small Business	9774 Senior Community Dev Specialist I	1

Additionally, the Department reports that four additional individuals funded with temporary salaries will be terminated.

DEPARTMENT: ECN – ECONOMIC AND WORKFORCE DEVELOPMENT

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $3,212,206 largely due to generalized increases to community-based organization grants across the Department's workforce and economic development activities and programs.

Department: ECN – Economic and Workforce Development

Recommendations

Year One: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $750,000 in FY 2026-27. All of the $750,000 in recommended reductions are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $444,074, for total General Fund savings of $1,194,074.

Year Two: FY 2027-28

The Budget and Legislative Analyst has no recommended reductions in FY 2027-28.

ECN - Economic and Workforce Development

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
ECN-1		**ECN Economic and Workforce Development**													
	CBO Services			$4,096,560	$3,346,560	$750,000	X	X							
		Reduce budgeted amount for grants to community-based organizations in the General Fund due to anticipated carryforward of prior year funding. While these funds are designated as part of the Children's Baseline, the Baseline has been overfunded by $33.2 million.							Ongoing savings						
ECN-2		**ECN Real Estate Development**													
	Sr-DPW-General Administration			$4,709,880	$3,709,880	$1,000,000	X				$4,709,880	$3,709,880	$1,000,000	X	
	Developer Exactions			($13,390,161)	($12,390,161)	($1,000,000)	X				($13,574,237)	($12,574,237)	($1,000,000)	X	
				Total Savings	*$0*						*Total Savings*	*$0*			
		Reduce the Department's workorder with DPW by $1,000,000 due to underutilization. There are no savings associated with this recommendation as the reduction in expenditures is offset by a commensurate reduction in revenues.							Ongoing savings						
ECN-3		**ECN Workforce Development**													
	Programmatic Projects			$210,000	$0	$210,000	X				$210,000	$0	$210,000	x	
	Exp Recovery from Human Rights			($210,000)	$0	($210,000)	X				($210,000)	$0	($210,000)	x	
		Eliminate a workorder with the Agency for Human Rights (AHR) for DKI Fatherhood Initiative job center services. AHR is revising its account structure and the Continuing Authority is being discontinued with DKI and other departmental grant funding being shifted to the more appropriate General Fund Annual Authority. Both departments will still be able to use residual balances in the existing workorder 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. Accordingly, this work order should be eliminated. The General Fund savings will be realized by AHR and a commensurate recommendation has been made in the AHR report.							Ongoing change. See AHR report for General Fund savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$750,000	**$0**	**$750,000**
Non-General Fund	$0	$0	**$0**
Total	**$750,000**	**$0**	**$750,000**

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

ECN - Economic and Workforce Development

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
653281	2022	207766	10010	20679	EMPLOYMENT DEVELOPMENT DEPT	10022546	$7,299
683963	2022	207767	10010	22948	CHINATOWN MERCHANTS ASSOCIATION	10034959	$50,000
727740	2023	207767	10010	28390	Excelsior Action Group	10039097	$15,159
763043	2023	207767	10010	46628	En2action, Inc.	10034959	$40,000
767471	2023	207766	10010	10436	STEPHEN DUSCHA	10022546	$21,475
808121	2024	207767	10010	16094	LOWER POLK COMMUNITY BENEFIT DISTRICT	10034959	$75,000
808606	2024	207767	10010	10525	STAPLES BUSINESS ADVANTAGE	10022531	$201
821012	2024	207767	10010	20132	FISHERMAN'S WHARF ASSOCIATION OF SF	10034629	$12,960
834702	2024	207767	10010	46628	En2action, Inc.	10034629	$24,286
856945	2024	229991	10000	37585	Kristine Damalas	10026724	$39,248
862446	2024	207766	10010	19357	GOODWILL INDUST OF S F SAN MATEO & MARIN	10022546	$18,669
888516	2024	207766	10010	20340	FACES SF	10022546	$15,934
892018	2024	207766	10010	24006	BRIGHTLINE DEFENSE PROJECT	10034959	$426
897398	2025	207766	10010	10818	SOCIAL POLICY RESEARCH ASSOCIATES INC.	10022546	$44,485
903110	2025	207767	10010	10525	STAPLES BUSINESS ADVANTAGE	10022531	$19
914297	2025	207767	10010	11164	SAN FRANCISCO HOUSING DEVELOPMENT CORPOR	10034629	$1,842
937171	2025	207767	10010	24724	BAR ASSOCIATION OF SAN FRANCISCO	10034629	$77,071
						Total	**$444,074**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $230,195,435 budget for FY 2026-27, as proposed by the Mayor, is $41,969,110 or 22.3% more than the original FY 2025-26 budget of $188,226,325.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 86.27 FTEs, which are 2.59 FTEs less than the 88.86 FTEs in the original FY 2025-26 budget. This represents a 2.9% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $55,094,187 in FY 2026-27 are $31,229,931 or 130.9% more than FY 2025-26 revenues of $23,864,256.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $211,379,879 budget for FY 2027-28, as proposed by the Mayor, is $18,815,556 or 8.2% less than the Mayor's proposed FY 2026-27 budget of $230,195,435.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 86.34 FTEs, which are 0.07 FTEs more than the 86.27 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.1% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $43,245,656 in FY 2027-28 are $11,848,531 or 21.5% less than FY 2026-27 estimated revenues of $55,094,187.

DEPARTMENT: MYR – MAYOR

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
Mayor	$220,050,882	$201,045,952	$207,543,923	$188,226,325	$230,195,435
Funded FTE Count	82.15	82.98	79.22	88.86	86.27

The Department's budget increased by $10,144,553 or 4.6% 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 4.12 or 5.0% 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 $41,969,110 largely due increases in the Mayor's Office of Housing and Community Development resulting from: (a) appropriations of 2015 Affordable Housing General Obligation Bond revenues, primarily to be used for downpayment assistance loan programs; (b) increases in community-based organization (CBO) services, including in the new Affordable Housing Opportunity Fund and growth in the Local Operating Subsidy Program which are partially offset by decreases in CBO services in other areas; (c) anticipated growth in contributions for affordable housing from Treasure Island Development Authority market-rate developments; (d) growth in the Housing Trust Fund; and (e) increases in debt service.

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

Division	Job Class Title	Proposed Layoffs
MYR Housing & Community Development	0922 Manager I	1
MYR Housing & Community Development	9772 Community Development Specialist	2

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $18,815,556 largely due to decreases in CBO services, debt service, and bond revenue appropriations.

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

DEPARTMENT: MYR – MAYOR

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $77,440 in FY 2026-27. Of the $77,440 in recommended reductions, $19,440 are ongoing savings and $58,000 are one-time savings. These reductions would still allow an increase of $41,891,670 or 22.3% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $260,355 and current-year project closeouts of $611,094, for total General Fund savings of $337,795.

Our policy recommendations total $527,272 in FY 2026-27. All of the $527,272 in policy recommendations are ongoing savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $19,440 in FY 2027-28. All of the $19,440 in recommended reductions are ongoing savings.

Our policy recommendations total $555,374 in FY 2027-28. All of the $555,374 in policy recommendations 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

MYR - Mayor

		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
		MYR Housing & Community Dev													
MYR-1	Housing Authority			$1,485,197	$1,272,408	($212,789)	X				$1,485,197	$1,328,546	($156,651)	X	
	Programmatic Projects-Budget			$800,000	$587,211	$212,789	X				$800,000	$643,349	$156,651	X	
				Total Savings	*$0*						*Total Savings*	*$0*			
		Reduce the Programmatic Projects budget that funds a portion of the City's support to the San Francisco Housing Authority and the associated revenue budget for Housing Authority reimbursement. This recommendation assumes FY 2026-27 and FY 2027-28 salary and benefits costs based on actual and anticipated filled position classifications.							Ongoing savings.						
MYR-2	Other Professional Services			$19,440	$0	$19,440	X				$19,440	$0	$19,440	X	
		Eliminate the budget for Other Professional Services. According to the Department, $0 of the current-year $19,440 budget was spent on professional services, and the funding was redeployed as grants to community-based organizations.							Ongoing savings.						
		MYR Office of the Mayor													
MYR-3	Other Current Expenses - Bdgt			$25,000	$19,500	$5,500	X	X						X	
		Reduce the Non-Personnel Services budget in the Protocol authority to reflect anticipated needs in FY 2026-27.							One-time savings.						
MYR-4	Programmatic Projects-Budget			$150,000	$97,500	$52,500	X	X						X	
		Reduce the Programmatic Projects budget. The Department can use fund balance to offset this one-time reduction.							One-time savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$58,000	$19,440	**$77,440**
Non-General Fund	$0	$0	**$0**
Total	**$58,000**	**$19,440**	**$77,440**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$19,440	**$19,440**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$19,440**	**$19,440**

GF = General Fund
1T = One Time

MYR - Mayor

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
MYR-5		**MYR Housing & Community Dev**													
	0943 Manager VIII	1.00	0.00	$0	$0	$0			1.00	0.00	$0	$0	$0		
	Temporary - Miscellaneous			$630,110	$336,262	$293,848					$632,524	$323,275	$309,249		
	Mandatory Fringe Benefits			$54,505	$29,087	$25,418					$54,715	$27,964	$26,751		
	Housing Authority			$1,485,197	$1,165,931	($319,266)					$1,485,197	$1,149,197	($336,000)		
				Total Savings	*$0*						*Total Savings*	*$0*			
		Consider deletion of 1.00 FTE 0943 Manager VIII position, which is currently vacant, and reduce the associated revenue budget for Housing Authority reimbursement. 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. This position is the San Francisco Housing Authority Deputy Director for Housing Authority Operations, and the position has been vacant since August 2025. According to the Department, this position is intended to be filled at the 0905 Mayoral Staff XVII classification and the Department intends to fill this position August 1, 2026. The costs of this position are fully reimbursed by the Housing Authority. Deletion of this position would reduce the City's support to the Housing Authority. In addition to this vacant position, the City supports the Housing Authority's Chief Financial Officer (1.00 FTE 0933 Manager V), Director of Program Excellence (1.00 FTE 1825 Principal Administrative Analyst II), and Senior Performance Analyst (1.00 FTE 0931 Manager III filled at the 1823 Senior Administrative Analyst classification), all of which are currently filled.							Ongoing savings						

GF = General Fund
1T = One Time

MYR - Mayor

		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
MYR-6	0903 Mayoral Staff XV	1.00	0.00	$0	$0	$0			1.00	0.00	$0	$0	$0		
		Consider deletion of 1.00 FTE 0903 Mayoral Staff XV, which has been vacant since February 2025. According to the job description for this classification, 0903 Mayoral Staff XV positions are considered management positions within the Office of the Mayor. However, the Department states that not all 0903 Mayoral Staff XV positions are considered management positions or perform managerial roles. Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. According to the Department, this position is intended to be the Place-Based Strategy Lead for the Mayor's Office with a focus on HOPE SF. According to the Department, a conditional offer letter to one finalist has been sent to the finalist who was fingerprinted, with an expected start date of July 13. This position is an off-budget position in a grant-supported fund.							Ongoing savings						
		MYR Office of the Mayor													
MYR-7	0902 Mayoral Staff XIV	1.00	0.00	$191,085	$0	$191,085	X		1.00	0.00	$199,798	$0	$199,798	X	
	Mandatory Fringe Benefits			$72,551	$0	$72,551	X				$77,889	$0	$77,889	X	
				Total Savings	*$263,636*						*Total Savings*	*$277,687*			
		Consider deletion of 1.00 FTE 0902 Mayoral Staff XIV, which has been vacant since March 2026. According to the job description for this classification, 0902 Mayoral Staff XIV positions are considered management position within the Office of the Mayor. However, the Department states that not all 0902 Mayoral Staff XIV positions are considered management positions or perform managerial roles. 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.							Ongoing savings						

GF = General Fund
1T = One Time

MYR - Mayor

		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
MYR-8	0902 Mayoral Staff XIV	1.00	0.00	$191,085	$0	$191,085	X		1.00	0.00	$199,798	$0	$199,798	X	
	Mandatory Fringe Benefits			$72,551	$0	$72,551	X				$77,889	$0	$77,889	X	
				Total Savings	*$263,636*						*Total Savings*	*$277,687*			
		Consider deletion of 1.00 FTE 0902 Mayoral Staff XIV, which has been vacant since March 2026. According to the job description for this classification, 0902 Mayoral Staff XIV positions are considered management position within the Office of the Mayor. However, the Department states that not all 0902 Mayoral Staff XIV positions are considered management positions or perform managerial roles. 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.							Ongoing savings						
MYR-9	0904 Mayoral Staff XVI	1.00	0.00	$0	$0	$0			1.00	0.00	$0	$0	$0		
		Consider deletion of 1.00 FTE 0904 Mayoral Staff XVI, which has been vacant since March 2026. The 0904 Mayoral Staff XVI classification is considered a management position within the Office of the Mayor. 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. This position is an off-budget position in a grant-supported fund.							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

MYR - Mayor

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
MYR-10	0903 Mayoral Staff XV	0.50	0.00	$0	$0	$0			0.50	0.00	$0	$0	$0		
		Consider deletion of 0.5 FTE 0903 Mayoral Staff XV, which has been vacant since September 2021. According to the job description for this classification, 0903 Mayoral Staff XV positions are considered management positions within the Office of the Mayor. However, the Department states that not all 0903 Mayoral Staff XV positions are considered management positions or perform managerial roles. 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. This position is an off-budget position in a grant-supported fund.							Ongoing savings						
MYR-11	0903 Mayoral Staff XV	0.50	0.00	$0	$0	$0			0.50	0.00	$0	$0	$0		
		Consider deletion of 0.5 FTE 0903 Mayoral Staff XV, which has been vacant since September 2021. According to the job description for this classification, 0903 Mayoral Staff XV positions are considered management positions within the Office of the Mayor. However, the Department states that not all 0903 Mayoral Staff XV positions are considered management positions or perform managerial roles. 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. This position is an off-budget position.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$527,272	$527,272
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$527,272**	**$527,272**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$555,374	$555,374
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$555,374**	**$555,374**

GF = General Fund
1T = One Time

MYR - Mayor

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000807446	2024	232055	10000	000001104	SHRED WORKS	10001887	$317
0000817766	2024	232055	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001887	$237
0000832398	2024	232055	10000	000002613	AEDESIGN	10001887	$1,610
0000858336	2024	232055	10000	000001104	SHRED WORKS	10001887	$121
0000898897	2025	232055	10000	000002919	DAMILIC CORPORATION	10001887	$18
0000937666	2025	232065	10000	000001822	INTERNATIONAL FIRE INC	10001734	$1,320
0000657960	2022	232065	10010	000004924	KaBOOM!, Inc.	10023912	$254,351
0000841317	2024	232065	10010	000002797	San Francisco Elevator Services, LLC	10023915	$362
0000871381	2024	232065	10010	000002797	San Francisco Elevator Services, LLC	10023915	$2,018
						Total	**$260,355**

Current Year Savings

MYR - Mayor

Rec #	Account Title	FY 2025-26				
		Amount				
		From	To	Savings	GF	1T
		MYR Housing & Community Dev				
CY MYR-1	Community Based Org Srvcs			$7,648		X
	Community Based Org Srvcs			$114,022		X
	Community Based Org Srvcs			$489,424		X
	Community Based Org Srvcs			$1		X
		Close these projects for $611,094 in savings.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$0	**$0**
Non-General Fund	$611,094	$0	**$611,094**
Total	**$611,094**	**$0**	**$611,094**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $835,350,515 budget for FY 2026-27, as proposed by the Mayor, is $49,791,781 or 6.3% more than the original FY 2025-26 budget of $785,558,734.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 229.03 FTEs, which are 18.44 FTEs less than the 247.47 FTEs in the original FY 2025-26 budget. This represents a 7.5% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $580,952,702 in FY 2026-27 are $72,377,937 or 14.2% more than FY 2025-26 revenues of $508,574,765.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $781,919,489 budget for FY 2027-28, as proposed by the Mayor, is $53,431,026 or 6.4% less than the Mayor's proposed FY 2026-27 budget of $835,350,515.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 218.51 FTEs, which are 10.52 FTEs less than the 229.03 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 4.6% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $514,714,768 in FY 2027-28 are $66,237,934 or 11.4% less than FY 2026-27 estimated revenues of $580,952,702.

DEPARTMENT: HOM – HOMELESSNESS AND SUPPORTIVE HOUSING

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
Homelessness and Supportive Housing	$672,019,804	$713,292,581	$846,323,741	$785,558,734	$835,350,515
Funded FTE Count	228.69	247.13	256.63	247.47	229.03

The Department's budget increased by $163,330,711 or 24.3% 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 0.34 or 0.1% 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 $49,791,781 largely due to increased spending on homelessness prevention, interim housing, and supportive housing, including rapid rehousing subsidies, new emergency hotel vouchers and subsidies for families and transitional age youth, and the City's first Recovery Permanent Supportive Housing program.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $53,431,026 largely due to one-time revenue and grants ending.

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

DEPARTMENT: HOM – HOMELESSNESS AND SUPPORTIVE HOUSING

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $2,026,054 in FY 2026-27. Of the $2,026,054 in recommended reductions, $1,026,054 are ongoing savings and $1,000,000 are one-time savings. These reductions would still allow an increase of $47,765,727 or 6.1% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $1,996,798 and current year savings of $4,431,400, for total General Fund savings of $8,454,252.

Our policy recommendations total $803,283 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 $1,027,544 in FY 2027-28. All of the $1,027,544 in recommended reductions are ongoing savings.

Our policy recommendations total $846,138 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

HOM - Homelessness and Supportive Housing

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
		HOM Programs													
HOM-1	Community Based Org Svcs			$25,505,380	$24,505,380	$1,000,000	X	X							
		Reduce Community Based Org Services budget. The Department is increasing the budget for Shelter and Navigation Center provider agreements, despite historic underspending and significant annual carry-forwards. This reduction will still allow for sufficient funds for these services.							One-time savings.						
HOM-2	Community Based Org Svcs			$25,505,380	$24,005,380	$500,000	X				$26,390,542	$25,890,542	$500,000	X	
		Reduce Community Based Org Services budget. The Department is increasing the budget for Shelter and Navigation Center provider agreements, despite historic underspending and significant annual carry-forwards. This reduction will still allow for sufficient funds for these services.							Ongoing savings.						
HOM-3	Community Based Org Svcs			$5,103,313	$4,603,313	$500,000	X				$5,256,412	$4,756,412	$500,000	X	
		Reduce Community Based Org Services budget. The Department is increasing the budget for Homelessness Prevention provider agreements, despite historic underspending and significant annual carry-forwards. This reduction will still allow for sufficient funds for these services.							Ongoing savings.						
HOM-4	1406 Senior Clerk	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	$0.00	$49,542	X	
	1404 Clerk	0.00	1.00	$0	$82,451	($82,451)	X		0.00	1.00	$0	$86,210	($86,210)	X	
	Mandatory Fringe Benefits				$41,312	($41,312)	X					$44,205.00	($44,205)	X	
				Total Savings	*$26,054*						*Total Savings*	*$27,544*			
		Deny proposed upward substitution of 1.00 FTE 9920 Public Service Aide to 1.00 FTE 1406 Senior Clerk and instead substitute to 1.00 FTE 1404 Clerk. The Department is requesting the substitution to support front desk needs at 440 Turk. According to the Department, this position will have no supervisory responsibilities, and the 1404 job classification will be adequate to meet the needs.							Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$1,000,000	$1,026,054	**$2,026,054**
Non-General Fund	$0	$0	**$0**
Total	**$1,000,000**	**$1,026,054**	**$2,026,054**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$1,027,544	**$1,027,544**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,027,544**	**$1,027,544**

GF = General Fund
1T = One Time

HOM - Homelessness and Supportive Housing

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

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
		HOM Programs													
HOM-5	0923 Manager II	1.00	0.00	$193,612	$0	$193,612	X		1.00	0.00	$202,440	$0	$202,440	X	
	Mandatory Fringe Benefits			$74,149	$0	$74,149	X				$79,606	$0	$79,606	X	
				Total Savings	*$267,761*						*Total Savings*	*$282,046*			
		Deleting 1.00 FTE vacant 0923 Manager II that was vacated in May 2025 is a policy matter for the Board of Supervisors. This position has been vacant for over a year, and is one of 6 vacant manager positions, four of which are in this same job classification. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Elimination of this vacant 0923 Manager II position is an opportunity to reduce the overall number of managerial positions citywide without requiring layoffs. The Department has 32 total vacant positions, and has not initiated recruitment for this position since it was vacated.							Ongoing savings.						
HOM-6	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
				Total Savings	*$267,761*						*Total Savings*	$282,046			
		Deleting 1.00 FTE vacant 0923 Manager II that was vacated in March 2026 is a policy matter for the Board of Supervisors. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Elimination of this vacant 0923 Manager II position is an opportunity to reduce the overall number of managerial positions citywide without requiring layoffs.							Ongoing savings						

GF = General Fund
1T = One Time

HOM - Homelessness and Supportive Housing

		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
HOM-7	**HOM Administration**														
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
				Total Savings	*$267,761*						*Total Savings*	$282,046			
		Deleting 1.00 FTE vacant 0923 Manager II that was vacated in November 2025 is a policy matter for the Board of Supervisors. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Elimination of this vacant 0923 Manager II position is an opportunity to reduce the overall number of managerial positions citywide without requiring layoffs.							Ongoing savings						
HOM-8	0923 Manager II	1.00	0.00	$193,612	$0	$193,612	X		1.00	0.00	$202,440	$0	$202,440	X	
	Mandatory Fringe Benefits			$74,149	$0	$74,149	X				$79,606	$0	$79,606	X	
				Total Savings	*$267,761*						*Total Savings*	$282,046			
		Deleting 1.00 FTE vacant 0923 Manager II that was vacated in March 2026 is a policy matter for the Board of Supervisors. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Elimination of this vacant 0923 Manager II position is an opportunity to reduce the overall number of managerial positions citywide without requiring layoffs.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$267,761	**$267,761**
Non-General Fund	$0	$535,522	**$535,522**
Total	**$0**	**$803,283**	**$803,283**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$282,046	**$282,046**
Non-General Fund	$0	$564,092	**$564,092**
Total	**$0**	**$846,138**	**$846,138**

GF = General Fund
1T = One Time

HOM - Homelessness and Supportive Housing

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
587648	2022	203646	10000	9304	TPH SUPPLY LLC	10026740	$750
657753	2022	203646	10000	18224	INTERNATIONAL FIRE INC	10037475	$2,607
737618	2023	203646	10000	21337	DISCOUNT PLUMBING & HEATING INC	10037475	$5,000
738023	2023	203646	10000	26428	A&H DOOR & ACCESS CONTROL	10037475	$5,000
738444	2023	203645	10000	18224	INTERNATIONAL FIRE INC	10026736	$1,902
738444	2023	203646	10000	18224	INTERNATIONAL FIRE INC	10037475	$1,905
758976	2023	203646	10060	9869	TENDERLOIN NEIGHBORHOOD DEVELOPMEI	10034971	$14,387
759868	2023	203646	10060	22473	COMMUNITY HOUSING PARTNERSHIP	10026740	$93,755
759884	2023	203646	10060	22473	COMMUNITY HOUSING PARTNERSHIP	10026740	$1,967
823046	2024	203645	10000	9038	UC BERKELEY CENTER FOR EXECUTIVE EDU	10026736	$5,545
841630	2024	203646	10000	13693	PACIFIC AUXILIARY FIRE ALARM CO	10037475	$6,303
842543	2024	203646	10000	45189	Central Refrigeration Company Inc.	10037475	$7,250
842597	2024	203646	10000	15888	MAINLINE SECURITY INC.	10037475	$7,330
842985	2024	203646	10000	47177	John Stewart Co The	10026740	$28,760
843742	2024	203646	10000	38997	POLR ELECTRIC INC	10037475	$2,500
843819	2024	203646	10000	18224	INTERNATIONAL FIRE INC	10037475	$5,905
843819	2024	203646	10000	18224	INTERNATIONAL FIRE INC	10026740	$1,742
844400	2024	203646	10000	3031	UNITED CALIF ACCESS & SECURITY SYSTEMS	10037475	$5,980
844457	2024	203646	10000	8305	WESTERN ALLIED MECHANICAL INC	10037475	$6,283
844924	2024	203646	10000	15084	MICROBIZ SECURITY CO INC	10037475	$6,200
857742	2024	203646	10000	22446	COMPASS FAMILY SERVICES	10037475	$39,531
860314	2024	203646	10060	9869	TENDERLOIN NEIGHBORHOOD DEVELOPMEI	10034971	$28,193
860648	2024	203646	10000	50037	Abode Property Management	10034971	$77,204
861254	2024	203646	10000	18733	HOMELESS PRENATAL PROGRAM	10037475	$1,794
862505	2024	203646	10000	15253	MERCY HOUSING CALIFORNIA XL	10034971	$3
864374	2024	203646	10060	22473	COMMUNITY HOUSING PARTNERSHIP	10026740	$153,477
864381	2024	203646	10060	22473	COMMUNITY HOUSING PARTNERSHIP	10026740	$5,705
864708	2024	203646	10000	16037	LUTHERAN SOCIAL SERVICES OF NORTHERN	10035945	$729
877549	2024	203646	10020	9870	TENDERLOIN HOUSING CLINIC INC	10030244	$17,794
877558	2024	203646	10020	22483	COMMUNITY FORWARD SF	10030244	$451
727120	2023	203646	10020	24522	BAYVIEW HUNTERS PT FNDTN FOR COMM II	10031196	$369,445
735309	2023	203646	10020	22446	COMPASS FAMILY SERVICES	10031196	$129,621
857219	2024	203646	10000	43232	3RD STREET YOUTH CENTER & CLINIC	10026738	$2,699
857241	2024	203646	10020	11181	FIVE KEYS SCHOOLS AND PROGRAMS	10031196	$7,151
857289	2024	203646	10000	19495	GLIDE FOUNDATION	10037475	$8,349
857428	2024	203646	10020	18733	HOMELESS PRENATAL PROGRAM	10031196	$7,141
857433	2024	203646	10000	18733	HOMELESS PRENATAL PROGRAM	10037475	$9,842
860671	2024	203646	10000	22472	COMMUNITY INITIATIVES	10026739	$15,092
864994	2024	203646	10000	16537	LAVENDER YOUTH RECREATION & INFO CTR	10026738	$2,998
872240	2024	203646	10020	23239	CATHOLIC CHARITIES	10037874	$22,108
883789	2024	203646	10020	20568	EPISCOPAL COMMUNITY SVCS OF S F INC	10031196	$748,983
893744	2024	203646	10000	15263	MERCY HOUSING CALIFORNIA	10034971	$561
857226					HUCKLEBERRY YOUTH PROGRAMS INC		$1
862445					ASIAN & PACIFIC ISLANDER WELLNESS CENT		$0
943714					Lombard Hotel Group		$36,858
944032					Roshan Investments LLC		$100,000
						Total	**$1,996,798**

Current Year Savings

HOM - Homelessness and Supportive Housing

Rec #	Account Title	FY 2025-26				
		Amount				
		From	To	Savings	GF	1T
CY HOM-1						
	Programmatic Projects	$6,861,866	$2,430,466	$4,431,400	X	
		Reduce Programmatic Projects budget. These funds were placed on Budget and Finance Reserve in FY 2025-26, as the Department requested them for the "interim housing expansion" program which had yet to be developed. The Department is requesting the release of $2.4 million from this reserve to fund Community Ambassador services, and does not have a plan for the remaining $4.4 million.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$4,431,400	**$4,431,400**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$4,431,400**	**$4,431,400**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $113,989,665 budget for FY 2026-27, as proposed by the Mayor, is $47,569,212 or 29.4% less than the original FY 2025-26 budget of $161,558,877.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 293.13 FTEs, which are 18.84 FTEs less than the 311.97 FTEs in the original FY 2025-26 budget. This represents a 6.0% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $9,038,922 in FY 2026-27 are $48,542,218 or 84.3% less than FY 2025-26 revenues of $57,581,140.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $112,815,113 budget for FY 2027-28, as proposed by the Mayor, is $1,174,552 or 1.0% less than the Mayor's proposed FY 2026-27 budget of $113,989,665.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 274.21 FTEs, which are 18.92 FTEs less than the 293.13 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 6.5% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $8,248,508 in FY 2027-28 are $790,414 or 8.7% less than FY 2026-27 estimated revenues of $9,038,922.

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

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

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
Emergency Management	$136,230,652	$138,774,182	$140,623,335	$161,558,877	$113,989,665
Funded FTE Count	294.67	313.13	304.11	311.97	293.13

The Department's budget decreased by $22,240,987 or 16.3% 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 1.54 or 0.5% 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 $47,569,212 largely due to decreases in non-personnel services and programmatic spending related to transfers of functions and expiring federal grants. Major changes to the Department's budget include a $33.8 million decrease in federal grant revenues, mainly the Urban Area Security Initiative (UASI) federal grant from the Department of Homeland Security. Additional changes include $8.3 million decreases in programmatic project spending due to projects winding down. The Department's budget also includes a $2.9 million decrease in non-personnel services due to the transfer of the Neighborhood Street Teams program from DEM to the Department of Public Health.

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

Division	Job Class Title	Proposed Layoffs
DEM UASI Grants	0931 Manager III	1
DEM Administration	0922 Manager I	1
DEM UASI Grants	0932 Manager IV	1
DEM Emergency Services	0933 Manager V	1
DEM Emergency Communications	2593 Health Program Coordinator	1
DEM Emergency Services	8602 Emergency Services Coordinator II	1
DEM Emergency Services	8603 Emergency Services Coordinator III	1

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has decreased by $1,174,552 largely due to decreases in debt service and salary and benefit costs, partially offset by increases in capital outlay. Major changes to the Department's budget include a $1.9 million decrease in debt services for the Public Safety Radio System.

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

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $134,434 in FY 2026-27. All of the $134,434 in recommended reductions are ongoing savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $59,977 for total General Fund savings of $194,411.

Our policy recommendations total $0 in FY 2026-27.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $125,774 in FY 2027-28. All of the $125,774 are ongoing savings.

Our policy recommendations total $0 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

DEM - Emergency Management

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													
DEM-1		**DEM Administration**													
	Prof & Specialized Svcs-Bdgt			$1,256,917	$1,233,109	$23,808	x				$1,256,917	$1,241,769	$15,148	x	
		Reduce the budget for Professional & Specialized Services. The proposed budget includes an increase of $1,000,000 to fund five IT contracts previously funded under Programmatic Projects. The total cost of these contracts is $976,192. This recommendation reduces the proposed increase by $23,808, the difference between the actual contract costs and the proposed budget.							Ongoing savings.						
DEM-2	Other Materials & Supplies			$92,626	$82,000	$10,626	x				$92,626	$82,000	$10,626	x	
		Reduce the budget for Other Materials and Supplies. The proposed budget includes a $10,626 increase in Materials and Supplies budget in DEM Administration, but the Department has not historically overspent in this category. This recommendation would eliminate the proposed increase and restore the budget to its current funding level.							Ongoing savings.						
DEM-3		**DEM Emergency Communications**													
	Attrition Savings - Miscellaneous			($1,251,620)	($1,322,544)	$70,924	x				($1,251,623)	($1,321,617)	$69,994	x	
	Mandatory Fringe Benefits			($513,126)	($542,202)	$29,076	x				($536,554)	($566,560)	$30,006	x	
				Total Savings	*$100,000*						*Total Savings*	*$100,000*			
		Increase Attrition Savings in Emergency Communications. The Department has filled its academy classes as planned and this recommendation will have no impact on service levels.							Ongoing savings.						
DEM-4		**DEM Coordinated St Response**													
	0922_C Manager I	1.00	0.00	$0	$0	$0	x		1.00	0.00	$0	$0	$0	x	
	1822_C Administrative Analyst	1.00	0.00	$0	$0	$0	x		1.00	1.00	$0	$0	$0	x	
		Delete 1.00 FTE 0922 Manager I, proposed as an upward substitution of 1.00 FTE 1823 Senior Administrative Analyst, and an additional 1.00 FTE 1822 Administrative Analyst position, which are proposed to oversee the City's Large Vehicle Refuge Permit Program. These positions are not currently filled. The Department can continue to use temporary salaries and other funding sources, rather than permanent positions, to support these functions.							Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$134,434	**$134,434**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$134,434**	**$134,434**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$125,774	**$125,774**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$125,774**	**$125,774**

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

DEM - Emergency Management

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

Policy Recommendations

		DEM Emergency Services													
	8603_C Emergency Services Coord III	1.00	1.00	$161,756	$161,756	$0	x		1.00	1.00	$169,131	$169,131	$0	x	
	Mandatory Fringe Benefits			$59,972	$59,972	$0	x				$64,228	$64,228	$0	x	
	8603_C Emergency Services Coord III	1.00	1.00	$161,756	$161,756	$0	x		1.00	1.00	$169,131	$169,131	$0	x	
	Mandatory Fringe Benefits			$59,972	$59,972	$0	x				$64,228	$64,228	$0	x	
	8602_C Emergency Services Coord II	1.00	1.00	$136,271	$136,271	$0	x		1.00	1.00	$142,485	$142,485	$0	x	
	Mandatory Fringe Benefits			$54,700	$54,700	$0	x				$58,638	$58,638	$0	x	
	8602_C Emergency Services Coord II	1.00	1.00	$136,271	$136,271	$0	x		1.00	1.00	$142,485	$142,485	$0	x	
	Mandatory Fringe Benefits			$54,700	$54,700	$0	x				$58,638	$58,638	$0	x	
	8604_C Emergency Services Coord IV	0.50	0.50	$95,865	$95,865	$0	x		0.50	0.50	$100,237	$100,237	$0	x	
	Mandatory Fringe Benefits			$33,448	$33,448	$0	x				$35,793	$35,793	$0	x	
	8604_C Emergency Services Coord IV	0.50	0.50	$95,865	$95,865	$0	x		0.50	0.50	$100,237	$100,237	$0	x	
	Mandatory Fringe Benefits			$33,448	$33,448	$0	x				$35,793	$35,793	$0	x	
	0923_C Manager II	1.00	1.00	$193,612	$193,612	$0	x		1.00	1.00	$202,440	$202,440	$0	x	
	Mandatory Fringe Benefits			$74,151	$74,151	$0	x				$79,608	$79,608	$0	x	
	1314_C Public Relations Officer	1.00	1.00	$146,728	$146,728	$0	x		1.00	1.00	$153,418	$153,418	$0	x	
	Mandatory Fringe Benefits			$57,182	$57,182	$0	x				$61,266	$61,266	$0	x	
	1820_C Junior Administrative Analyst	1.00	1.00	$101,403	$101,403	$0	x		1.00	1.00	$106,026	$106,026	$0	x	
	Mandatory Fringe Benefits			$45,586	$45,586	$0	x				$48,967	$48,967	$0	x	
				Position Cost	*$1,702,686*						*Position Cost*	*$1,792,748*			
				Total Savings	*$0*						*Total Savings*	*$0*			

GF = General Fund
1T = One Time

DEM - Emergency Management

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
DEM-5		Request the Department prepare a workload analysis to evaluate the overall growth in General Fund positions in DEM's Emergency Services Division and report to the Board of Supervisors on whether operational efficiencies or a structural reorganization could reduce General Fund costs, considering the new ongoing General Fund cost of the proposed move of 9 positions in the Department from grant funds to the General Fund. The Department's proposed FY 2026-27 budget moves a total of 9 positions (including two split-funded positions) to the General Fund for a total ongoing cost of $1.7 million in FY 2026-27 due to the loss of federal funding that previously supported these positions and activities. All affected positions are currently filled. The Budget and Legislative Analyst does not recommend layoffs of these positions but considers approval of this new ongoing General Fund cost to be a policy matter for the Board of Supervisors. These positions develop emergency plans and protocols for DEM and the City; oversee the City's emergency training, exercise, and credentialing program; support training efforts; develop and implement emergency and disaster plans, policies, and procedures; work on programs to engage community members on emergency preparedness and resilience; develop public education campaigns for natural disaster preparedness; and provide administrative support to the Department's Administration division in budget development and administration. According to the Department, in order to account for the costs of these defunded grant positions within its General Fund budget, the Department identified a total of 14 positions to be deleted over 2 years, reduced contract expenditures, and reduced 911 overtime.							Ongoing savings.						

FY 2026-27 Total Policy Recommendations

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

FY 2027-28 Total Policy 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

DEM - Emergency Management

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000231401	2018	229986	10000	000001311	PITNEY BOWES GLOBAL FINANCIAL SVCS LLC	10001780	$50
0000256678	2018	229985	10000	000000855	Multi Shipping Center & More	10001776	$59
0000326579	2019	229985	10000	000002134	DIRECTV INC	10001776	$166
0000349666	2019	267659	10000	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001782	$7
0000349683	2019	229986	10000	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001780	$17
0000350207	2019	229986	10000	000002664	1ST FIVE MINUTES INC	10001780	$10
0000350382	2019	229985	10000	000003009	Nusura, Inc	10001779	$98
0000431291	2020	267659	10000	000001887	HERC RENTALS INC	10033788	$39
0000450293	2020	229985	10000	000002495	AT&T MOBILITY	10001776	$54
0000463290	2020	229985	10000	000002253	COMCAST OF CA/COLORADO/WASHINGTON	10001776	$4
0000463844	2020	267659	10000	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001782	$69
0000466300	2020	229985	10000	000002131	DIVERSIFIED MANAGEMENT GROUP	10001776	$75
0000466549	2020	229985	10000	000001916	GYM DOCTORS	10001776	$220
0000477919	2020	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$46
0000479122	2020	229985	10000	000002250	COMMERCIAL SATELLITE SALES LLC	10001776	$19
0000487470	2020	229985	10000	000002098	ECHELON FINE PRINTING	10001776	$4
0000494198	2021	229986	10000	000001817	INT'L ACADEMIES OF EMERGENCY DISPATCH	10001780	$6
0000501752	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$32
0000504146	2021	229985	10000	000001286	PRO STAMPS	10001776	$12
0000504146	2021	229985	10000	000001286	PRO STAMPS	10001776	$15
0000504291	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$17
0000504934	2021	267659	10000	000000869	VERIZON WIRELESS	10001776	$33
0000504934	2021	267659	10000	000000869	VERIZON WIRELESS	10001776	$33
0000504934	2021	267659	10000	000000869	VERIZON WIRELESS	10001776	$38
0000504934	2021	267659	10000	000000869	VERIZON WIRELESS	10001776	$49
0000505966	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$23
0000508639	2021	229985	10000	000000869	VERIZON WIRELESS	10001776	$51
0000516982	2021	229985	10000	000001931	GRAINGER	10001779	$1,657
0000522860	2021	229985	10000	000001061	SPOTLIGHT PROMOTIONS INC	10001779	$36
0000524225	2021	229985	10000	000001243	BlueTriton Brands Inc	10001776	$65
0000524999	2021	229985	10000	000002607	AGURTO CORPORATION DBA PESTEC	10001776	$26
0000524999	2021	229985	10000	000002607	AGURTO CORPORATION DBA PESTEC	10001776	$45
0000524999	2021	229985	10000	000002607	AGURTO CORPORATION DBA PESTEC	10001776	$45
0000532144	2021	229985	10000	000002519	ARAMSCO INC	10001776	$2
0000534033	2021	229985	10000	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10001776	$1
0000534927	2021	229985	10000	000002027	FEDERAL ENGINEERING INC	10001776	$225
0000534944	2021	229985	10000	000001800	J SNELL & CO INC	10001776	$13
0000537341	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$30
0000540068	2021	267659	10000	000001104	SHRED WORKS	10001782	$3
0000562056	2021	229985	10000	000001822	INTERNATIONAL FIRE INC	10001776	$33
0000562056	2021	229985	10000	000001822	INTERNATIONAL FIRE INC	10001776	$66
0000562259	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$25

DEM - Emergency Management

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000563592	2021	229985	10000	000002495	AT&T MOBILITY	10001776	$42
0000566723	2021	267659	10000	000001104	SHRED WORKS	10001782	$102
0000568294	2021	229985	10000	000002466	BATTERY SYSTEMS INC	10001776	$52
0000570684	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$35
0000575027	2021	229985	10000	000002495	AT&T MOBILITY	10001776	$3
0000577347	2021	229985	10000	000001240	RECOLOGY SUNSET SCAVENGER COMPANY	10001776	$411
0000584522	2021	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$28
0000587102	2022	229985	10020	000004568	ABA Protection Inc	10035166	$27,226
0000590112	2022	229985	10000	000001243	BlueTriton Brands Inc	10001776	$17
0000590701	2022	229985	10020	000001052	STAPLES BUSINESS ADVANTAGE	10035166	$4,491
0000598946	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$7
0000600908	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$19
0000600991	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$13
0000600991	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$17
0000601287	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$31
0000613258	2022	267659	10000	000003374	Northern Californias Emergency Vehicle I	10001782	$6,195
0000617740	2022	267659	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001782	$39
0000617800	2022	229985	10000	000001396	OFFICE RELIEF INC	10001776	$15
0000617859	2022	229986	10000	000002036	EXTREME PIZZA	10001780	$271
0000620209	2022	229985	10000	000002495	AT&T MOBILITY	10001776	$16
0000622829	2022	229986	10000	000002320	CDW GOVERNMENT LLC	10001780	$31
0000624699	2022	229985	10020	000002486	AVANTPAGE INC	10035166	$3,303
0000624953	2022	229985	10020	000002431	BILINGVA, LLC	10035166	$6,140
0000626474	2022	229986	10000	000001061	SPOTLIGHT PROMOTIONS INC	10001780	$10
0000631643	2022	229985	10020	000002511	AROMA BUENA CATERING INC	10033423	$37
0000633970	2022	267659	10000	000001909	HAM RADIO OUTLET	10001782	$15
0000634947	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$7
0000639040	2022	229985	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001776	$10
0000641329	2022	229985	10000	000002253	COMCAST OF CA/COLORADO/WASHINGTON	10001776	$33
0000656842	2022	229985	10000	000001916	GYM DOCTORS	10001776	$413
0000662049	2022	229986	10000	000002342	CANON SOLUTIONS AMERICA INC	10001780	$28
0000672240	2022	267659	10000	000002495	AT&T MOBILITY	10001782	$454
0000679091	2022	229985	10000	000001822	INTERNATIONAL FIRE INC	10001776	$34
0000679091	2022	229985	10000	000001822	INTERNATIONAL FIRE INC	10001776	$35
0000684028	2022	229986	10000	000002342	CANON SOLUTIONS AMERICA INC	10001780	$19
0000686048	2022	229986	10000	000001311	PITNEY BOWES GLOBAL FINANCIAL SVCS LLC	10001780	$37
0000686664	2023	229986	10000	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10001780	$3,530
0000687878	2023	267659	10000	000001064	SPECIALTY'S CAFE & BAKERY INC	10034349	$688
0000703307	2023	229985	10000	000001061	SPOTLIGHT PROMOTIONS INC	10001779	$10
0000714382	2023	229985	10000	000001253	RAINBOW GROCERY COOPERATIVE INC	10001776	$413
0000758409	2023	267659	10000	000001104	SHRED WORKS	10038481	$51
0000759076	2023	229986	10000	000000324	J D WESSON & ASSOCIATES INC	10001780	$4
0000763662	2023	229985	10000	000002036	EXTREME PIZZA	10001776	$228
0000778793	2023	229986	10000	000004072	TOAST CATERING & EVENT MANAGEMENT	10040275	$1,437
0000793578	2024	229985	10000	000002036	EXTREME PIZZA	10001776	$159
0000805504	2024	229985	10000	000002036	EXTREME PIZZA	10001776	$228
0000850350	2024	267659	10000	000001052	STAPLES BUSINESS ADVANTAGE	10038481	$2
0000858573	2024	229985	10000	000002253	COMCAST OF CA/COLORADO/WASHINGTON	10001776	$78
						Total	**$59,977**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $3,619,437,991 budget for FY 2026-27, as proposed by the Mayor, is $253,165,387 or 7.5% more than the original FY 2025-26 budget of $3,366,272,604.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 7,690.07 FTEs, which are 75.12 FTEs more than the 7,614.95 FTEs in the original FY 2025-26 budget. This represents a 1.0% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $2,750,259,145 in FY 2026-27 are $162,583,109 or 6.3% more than FY 2025-26 revenues of $2,587,676,036.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $3,709,456,596 budget for FY 2027-28, as proposed by the Mayor, is $90,018,605 or 2.5% more than the Mayor's proposed FY 2026-27 budget of $3,619,437,991.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 7,610.98 FTEs, which are 79.09 FTEs less than the 7,690.07 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 $2,679,499,130 in FY 2027-28 are $70,760,015 or 2.6% less than FY 2026-27 estimated revenues of $2,750,259,145.

Department: DPH – Public Health

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 Health	$2,997,880,835	$3,190,092,002	$3,231,869,228	$3,366,272,604	$3,619,437,991
Funded FTE Count	7,739.48	7,720.50	7,620.61	7,614.95	7,690.07

The Department's budget increased by $621,557,156 or 20.7% 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 49.41 or 0.6% 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 $253,165,387 largely due to increases in salary and benefit costs for existing staff as required under City labor agreements, rising operating costs to maintain service levels, $15.0 million in security improvements at the hospitals and clinics, $25.0 million in one-time capital investments in behavioral health sites, and $14.4 million to support consolidation of the City's neighborhood street teams within DPH. The budget includes a $17 million reduction in community-based organization contracts previously assumed in last year's budget process.

The budget reflects General Fund increases to offset $62 million in revenue reductions in FY 2026-27 from federal and state changes to Medi-Cal. This increase is more than offset by $71 million in revenue initiatives and $58.5 million in expenditure reductions totaling $129.5 million in General Fund savings in FY 2026-27 relative to DPH's base budget. Expenditure reductions include deletion of 129 FTEs for $11 million in savings in FY 2026-27, savings associated with closing three low-volume clinics (Southeast Mission Geriatric Services, Cole Street and Michael Baxter Larkin Street Youth Clinics), funding swaps to offset General Fund expenditures, and additional reductions to contracts.

The Mayor's proposed FY 2026-27 budget includes the deletion of four positions as layoffs, all of which are scheduled to be effective June 27, 2026. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
Laguna Honda	2740 Porter Supervisor I	1
Public Health Admin	1822 Administrative Analyst	1
Laguna Honda	2323 Clinical Nurse Specialist	1
Laguna Honda	2323 Clinical Nurse Specialist	1

DEPARTMENT: DPH – PUBLIC HEALTH

The Mayor's proposed FY 2026-27 budget includes fee increases above inflation. Details of these proposed fees paid by individuals are as follows:

Fee	Proposed Increase	Expected Revenue Increase
Air Quality Fees		
Plan Checking Fees	10%	$3,861
Food Fees		
Consumer Protect Application Fee	10%	20,295
Env Health Consultation	10%	396
Env Health License Fee	10%	58
Env Health Re-Inspection Fee	10%	0
Env Health Training	10%	0
Plan Checking Fees	10%	0
Various Eating Places License Fees	10%	39,749
Various Food Beverage License Fees	10%	445
Hazardous Materials Fees		
CFC & Motor Vehicle A-C Permit	22%	0
Various Hazard Materials Permit Fees	22%	67,150
Various Hazard Matl Storage Permit Fee	22%	745,464
Various Medical Waste Fees	22%	39,469
Radio Frequency Fees		
Plan Checking Fees	10%	4,642
Tobacco Fees	10%	
Consumer Protect Application Fee	10%	180
Env Health License Fee	10%	18,259
Total		**$939,968**

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $90,018,605 largely due to increases in salary and benefit costs for existing staff as required under City labor agreements and increases in the cost of pharmaceuticals.

Department: DPH – Public Health

The budget reflects General Fund increases to offset $162 million in revenue reductions in FY 2027-28 from federal and state changes to Medi-Cal. This increase is fully offset by $115 million in revenue initiatives and $95.6 million in expenditure reductions totaling $211 million in General Fund savings in FY 2026-27 relative to DPH's base budget. Expenditure reductions include $22 million in attrition savings assumed by the Mayor's Office for deletion of additional FTEs in FY 2027-28 to be identified by DPH.

DEPARTMENT: DPH – PUBLIC HEALTH

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $7,002,665 in FY 2026-27. Of the $7,002,665 in recommended reductions, $1,317,429 are ongoing savings and $5,685,236 are one-time savings. These reductions would still allow an increase of $246,162,722 or 7.3% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $1,320, for total General Fund savings of $6,503,985.

Our policy recommendations total $7,281,123 in FY 2026-27, all of which are ongoing savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $1,553,442 in FY 2027-28, all of which are ongoing General Fund savings. These reductions would still allow an increase of $88,465,163 or 2.4% in the Department's FY 2027-28 budget.

Our policy recommendations total $7,663,709 in FY 2027-28, all of which 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

DPH - Public Health

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
		HAD Public Health Admin													
DPH-1	Materials & Supplies-Budget			$57,573	$27,573	$30,000	X				$57,573	$27,573	$30,000	X	
	Materials & Supplies-Budget			$45,000	$25,000	$20,000	X				$45,000	$25,000	$20,000	X	
	Materials & Supplies-Budget			$24,116	$0	$24,116	X				$24,116	$0	$24,116	X	
	Materials & Supplies-Budget			$18,255	$0	$18,255	X				$18,255	$0	$18,255	X	
	Materials & Supplies-Budget			$16,845	$8,845	$8,000	X				$16,845	$8,845	$8,000	X	
				Total Savings	*$100,371*						*Total Savings*	*$100,371*			
		Reduce the budget for materials and supplies to reflect historical underspending in Public Health Admin.							Ongoing savings						
DPH-2	Software Licensing Fees			$857,323	$507,323	$350,000	X	X			$857,323	$857,323	$0	X	
	Systems Consulting Services			$190,000	$140,000	$50,000	X	X			$190,000	$190,000	$0	X	
				Total Savings	*$400,000*						*Total Savings*	*$0*			
		Reduce the HC Centralized IT budget for software licensing fees and systems consulting services by $400,000. The Department can use encumbrances balances to offset the one-time reduction in FY 2026-27.													
DPH-3	Programmatic Projects-Budget			$3,565,414	$3,500,000	$65,414	X				$3,565,414	$3,500,000	$65,414	X	
		Reduce the programmatic project budget in HC Centralized IT as carryfowards and new budget appropriations are sufficient to fund the Department's equipment needs for the next several years.							Ongoing savings						
DPH-4	Prof & Specialized Svcs-Bdgt			$2,500,000	$2,000,000	$500,000	X	X			$2,500,000	$2,500,000	$0	X	
		Reduce the budget for professional and specialized services for one-time savings to align with anticipated spending for HRise in FY 2026-27 and FY 2027-28.													
DPH-5	1822 Administrative Analyst	0.80	0.00	$106,526	$0	$106,526	X		1.00	0.00	$139,420		$139,420	X	
	Mandatory Fringe Benefits			$42,023	$0	$42,023	X				$56,992		$56,992	X	
				Total Savings	*$148,549*						*Total Savings*	$196,412			
		Delete 0.8 FTE 1822 Administrative Analyst position, out of 3.2 new FTE 1822 Administrative Analyst positions proposed in the budget under the Security Initiative to reflect the Department's updated plans.							Ongoing savings						

GF = General Fund
1T = One Time

DPH - Public Health

		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
DPH-6	1204 Senior Personnel Clerk	1.00	0.00	$106,242	$0	$106,242	X		1.00	0.00	$111,086		$111,086	X	
	Mandatory Fringe Benefits			$46,736	$0	$46,736	X				$50,183		$50,183	X	
	1204 Senior Personnel Clerk	1.00	0.00	$106,242	$0	$106,242	X		1.00	0.00	$111,086		$111,086	X	
	Mandatory Fringe Benefits			$46,736	$0	$46,736	X				$50,183		$50,183	X	
	1204 Senior Personnel Clerk	1.00	0.00	$106,242	$0	$106,242	X		1.00	0.00	$111,086		$111,086	X	
	Mandatory Fringe Benefits			$46,736	$0	$46,736	X				$50,183		$50,183	X	
				Total Savings	*$458,934*						*Total Savings*	$483,807			
		Delete 3.0 FTE vacant 1204 Senior Personnel Clerk positions. The Department identified these positions for deletion but the positions were not eliminated in the Mayor's proposed budget.							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

DPH - Public Health

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
		HBH Behavioral Health													
DPH-7	Prof & Specialized Svcs-Bdgt			$65,216,961	$63,566,961	$1,650,000	X	X			$67,512,689	$67,512,689	$0	X	
		Reduce Professional and Specialized Services budget to reflect updated anticipated spending for the expansion of Intensive Case Management (ICM) services as part of the Mayor's Breaking the Cycle initiative.													
DPH-8	2587 Health Worker III	0.47	0.20	$47,788	$20,335	$27,453	X	X					$0	X	
	Mandatory Fringe Benefits			$21,703	$9,235	$12,468	X	X					$0	X	
	2920 Medical Social Worker	0.47	0.20	$66,318	$28,220	$38,098	X	X					$0	X	
	Mandatory Fringe Benefits			$26,103	$11,108	$14,995	X	X					$0	X	
	1406 Senior Clerk	0.47	0.20	$48,390	$20,591	$27,799	X	X					$0	X	
	Mandatory Fringe Benefits			$21,846	$9,296	$12,550	X	X					$0	X	
				Total Savings	*$133,362*						*Total Savings*	$0			
		Reduce the FTE for three deleted positions from 0.47 to 0.20 each, for a total reduction of 0.81 FTE based on updated timelines for the closure of Southeast Mission Geriatrics.							Ongoing savings						
		HGH Zuckerberg SF General													
DPH-9	9993 Attrition Savings - Miscellaneous			($13,771)	($720,157)	$706,386	X	X			($13,771)	($13,771)	$0	X	
	Mandatory Fringe Benefits			($5,724)	($299,338)	$293,614	X	X			($5,989)	($5,989)	$0	X	
				Total Savings	*$1,000,000*						*Total Savings*	*$0*			
		Increase attrition savings at Zuckerberg SF General to account for the transfer of staff from the residential care facility on the second floor of the Behavioral Health Center to new positions at the 624 Laguna residential care facility. The second floor of the Behavioral Health Center is being converted to locked mental health rehabilitation center beds, and the positions at the Behavioral Health Center will not be backfilled during construction.													

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

DPH - Public Health

		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
DPH-10	9993 Attrition Savings - Miscellaneous			($65,695)	($92,614)	$26,919	X	X			($65,695)	($65,695)	$0	X	
	Mandatory Fringe Benefits			($26,886)	($37,903)	$11,017	X	X			($28,112)	($28,112)	$0	X	
	9993 Attrition Savings - Nurses			($147,390)	($457,764)	$310,374	X	X			($147,391)	($147,391)	$0	X	
	Mandatory Fringe Benefits			($49,560)	($153,923)	$104,363	X	X			($51,391)	($51,391)	$0	X	
	9993 Attrition Savings - Miscellaneous			($4,900)	($39,003)	$34,103	X	X			($4,900)	($4,900)	$0	X	
	Mandatory Fringe Benefits			($1,900)	($15,124)	$13,224	X	X			($1,982)	($1,982)	$0	X	
				Total Savings	*$500,000*						*Total Savings*	$0			
		Increase attrition savings at Zuckerberg SF General to account for hiring timelines for new positions added in the proposed budget.													
DPH-11	Equipment Purchase-Budget			$1,450,746	$1,363,746	$87,000	X	X					$0	X	
		Reduce the budget for surgical equipment to align with vendor quote.													
DPH-12		**HLH Laguna Honda**													
	Overtime - Miscellaneous	0.00	0.00	$16,987,605	$16,237,605	$750,000	X	X	0.00	0.00	$16,987,643	$16,612,643	$375,000	X	
	Mandatory Fringe Benefits			$1,469,428	$1,404,553	$64,875	X	X			$1,469,431	$1,436,993	$32,438	X	
				Total Savings	*$814,875*						*Total Savings*	*$407,438*			
		Reduce the overtime budget in Laguna Honda based on historical expenditures.													
DPH-13	9993 Attrition Savings - Miscellaneous			($389,845)	($412,541)	$22,696	X	X			($388,628)	($388,628)	$0	X	
	Mandatory Fringe Benefits			($159,802)	($169,106)	$9,304	X	X			($166,537)	($166,537)	$0	X	
	9993 Attrition Savings - Miscellaneous			($711,716)	($730,863)	$19,147	X	X			($710,715)	($710,715)	$0	X	
	Mandatory Fringe Benefits			($291,929)	($299,782)	$7,853	X	X			($304,754)	($304,754)	$0	X	
	9993 Attrition Savings - Miscellaneous			($485,023)	($514,102)	$29,079	X	X			($484,832)	($484,832)	$0	X	
	Mandatory Fringe Benefits			($198,841)	($210,762)	$11,921	X	X			($207,871)	($207,871)	$0	X	
				Total Savings	*$100,000*						*Total Savings*	$0			
		Increase attrition savings at Laguna Honda to account for hiring timelines for 3.20 new FTE added in the proposed budget.													

GF = General Fund
1T = One Time

DPH - Public Health

		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
		HNS Health Network Services													
DPH-14	1824 Principal Administrative Analyst	1.00	0.00	$179,956	$0	$179,956	X		1.00	0.00	$188,162		$188,162	X	
	Mandatory Fringe Benefits			$64,205	$0	$64,205	X				$68,711		$68,711	X	
	9993 Attrition Savings - Miscellaneous			$0	$0	$0	X				($7,437,063)	($7,248,901)	($188,162)	X	
	Mandatory Fringe Benefits			$0	$0	$0	X				($3,187,654)	($3,118,943)	($68,711)	X	
				Total Savings	*$244,161*						*Total Savings*	*$0*			
		Delete 1.0 FTE 1824 Principal Administrative Analyst. The position was added in FY 2025-26 but never filled. Offset the reduction in FY 2027-28 with reduced attrition savings.													
DPH-15	Programmatic Projects-Budget			$2,887,500	$2,387,500	$500,000		X			$3,850,000	$3,850,000	$0		
		Reduce the programmatic project budget supporting 21.50 FTE new positions for the planned RESTORE program expansion to align with anticipated timelines for opening the new facility and hiring these positions.													
DPH-16	STEP Step Adjustments, Miscellaneous			$0	($19,969)	$19,969	X				$0	($19,969)	$19,969	X	
	Mandatory Fringe Benefits			$0	($5,031)	$5,031	X				$0	($5,031)	$5,031	X	
	STEP Step Adjustments, Miscellaneous			$0	($19,969)	$19,969	X				$0	($19,969)	$19,969	X	
	Mandatory Fringe Benefits			$0	($5,031)	$5,031	X				$0	($5,031)	$5,031	X	
	STEP Step Adjustments, Miscellaneous			$0	($79,877)	$79,877	X				$0	($79,877)	$79,877	X	
	Mandatory Fringe Benefits			$0	($20,123)	$20,123	X				$0	($20,123)	$20,123	X	
	STEP Step Adjustments, Miscellaneous			$0	($79,877)	$79,877	X				$0	($79,877)	$79,877	X	
	Mandatory Fringe Benefits			$0	($20,123)	$20,123	X				$0	($20,123)	$20,123	X	
				Total Savings	*$250,000*						*Total Savings*	*$250,000*			
		Increase step adjustments based on the increased staffing in Health Network Services from consolidation of the City's neighborhood street teams under DPH.							Ongoing savings						
		HPH Population Health													
DPH-17	Pharmaceutical			$284,882	$234,882	$50,000	X				$307,673	$257,673	$50,000	X	
		Reduce the budget for materials and supplies due to historical underspending in materials and supplies in Population Health.							Ongoing savings						

GF = General Fund
1T = One Time

DPH - Public Health

		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	$5,185,236	$1,317,429	**$6,502,665**
Non-General Fund	$500,000	$0	**$500,000**
Total	**$5,685,236**	**$1,317,429**	**$7,002,665**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$1,553,442	**$1,553,442**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,553,442**	**$1,553,442**

GF = General Fund
1T = One Time

DPH - Public Health

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
		HAD Public Health Admin													
DPH-18	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	
	0942 Manager VII	1.00	0.00	$277,944	$0	$277,944	X		1.00	0.00	$290,618	$0	$290,618	X	
	Mandatory Fringe Benefits			$88,191	$0	$88,191	X				$94,544	$0	$94,544	X	
	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	
	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	
	0955 Deputy Director V	1.00	0.00	$314,451	$0	$314,451	X		1.00	0.00	$328,790	$0	$328,790	X	
	Mandatory Fringe Benefits			$94,269	$0	$94,269	X				$101,010	$0	$101,010	X	
	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	
	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	
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503	X		1.00	0.00	$271,336	$0	$271,336	X	
	Mandatory Fringe Benefits			$85,120	$0	$85,120	X				$91,277	$0	$91,277	X	
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503	X		1.00	0.00	$271,336	$0	$271,336	X	
	Mandatory Fringe Benefits			$85,120	$0	$85,120	X				$91,277	$0	$91,277	X	
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612	X		1.00	0.00	$202,440	$0	$202,440	X	
	Mandatory Fringe Benefits			$74,149	$0	$74,149	X				$79,606	$0	$79,606	X	
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071	X		1.00	0.00	$234,288	$0	$234,288	X	
	Mandatory Fringe Benefits			$79,221	$0	$79,221	X				$85,000	$0	$85,000	X	
				Total Savings	*$3,616,087*						*Total Savings*	$3,805,554			

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

DPH - Public Health

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
		The Department currently has 23.0 FTE vacant manager positions, including 11 vacant manager positions in Public Health Admin. These include: 1.0 FTE 0923 Manager II (<1 year vacant) 1.0 FTE 0931 Manager III (2.5+ years vacant) 1.0 FTE 0932 Manager IV (<1 year vacant) 4.0 FTE 0933 Manager V (1.5+ years, 1 year, <1 year, <1 year) 2.0 FTE 0941 Manager VI (<1 year, <1 year) 1.0 FTE 0942 Manager VII (2.5+ years vacant) 1.0 FTE 0955 Deputy Director V (1.5 years vacant) Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The annual estimated salaries and benefits costs for these positions is approximately $3.6 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

DPH - Public Health

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
DPH-19		**HBH Behavioral Health**													
	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		
	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	*$630,104*						*Total Savings*	$663,233			
		The Department currently has 23.0 FTE vacant manager positions, including 2 vacant manager positions in Behavioral Health. These include: 1.0 FTE 0931 Manager III (4.5+ years vacant) 1.0 FTE 0941 Manager VI (1.5+ years vacant) Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The annual estimated salaries and benefits costs for these positions is approximately $0.6 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.							Ongoing savings						
DPH-20		**HLH Laguna Honda Hospital**													
	0942 Manager VII	1.00	0.00	$277,944	$0	$277,944	X		1.00	0.00	$290,618	$0	$290,618	X	
	Mandatory Fringe Benefits			$88,191	$0	$88,191	X				$94,544	$0	$94,544	X	
	0922 Manager 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	
	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	*$903,328*						*Total Savings*	$950,926			
		The Department currently has 23.0 FTE vacant manager positions, including 3 vacant manager positions in Laguna Honda Hospital. These include: 1.0 FTE 0922 Manager I (<1 year vacant) 1.0 FTE 0931 Manager III (<1 year vacant) 1.0 FTE 0942 Manager VII (<1 year vacant) Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The annual estimated salaries and benefits costs for these positions is approximately $0.9 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

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

DPH - Public Health

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
DPH-21		**HNS Health Network Services**													
	0923 Manager II	1.00	0.00	$193,612	$0	$193,612			1.00	0.00	$202,440	$0	$202,440		
	Mandatory Fringe Benefits			$74,149	$0	$74,149					$79,606	$0	$79,606		
	0941 Manager VI	1.00	0.00	$259,503	$0	$259,503	X		1.00	0.00	$271,336	$0	$271,336	X	
	Mandatory Fringe Benefits			$85,120	$0	$85,120	X				$91,277	$0	$91,277	X	
	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	
	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	
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071	X		1.00	0.00	$234,288	$0	$234,288	X	
	Mandatory Fringe Benefits			$79,221	$0	$79,221	X				$85,000	$0	$85,000	X	
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071	X		1.00	0.00	$234,288	$0	$234,288	X	
	Mandatory Fringe Benefits			$79,221	$0	$79,221	X				$85,000	$0	$85,000	X	
				Total Savings	*$1,828,312*						*Total Savings*	$1,924,708			

The Department currently has 23.0 FTE vacant manager positions, including 6 vacant manager positions in the Health Network Services. These include:
1.0 FTE 0923 Manager II (1.5 years vacant)
1.0 FTE 0931 Manager III (<1 year vacant)
2.0 FTE 0932 Manager IV (<1 year, <1 year)
1.0 FTE 0933 Manager V (<1 year vacant)
1.0 FTE 0941 Manager VI (2.5 years vacant)

Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The annual estimated salaries and benefits costs for these positions is approximately $1.8 million.

The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.

Ongoing savings

GF = General Fund
1T = One Time

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

DPH - Public Health

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
DPH-22		**HPH Population Health**													
	0932 Manager IV	1.00	0.00	$224,071	$0	$224,071	X		1.00	0.00	$234,288	$0	$234,288	X	
	Mandatory Fringe Benefits			$79,221	$0	$79,221	X				$85,000	$0	$85,000	X	
				Total Savings	*$303,292*						Total Savings	$319,288			
		The Department currently has 23.0 FTE vacant manager positions, including 1 vacant manager positions in Population Health. These include: 1.0 FTE 0932 Manager IV (<1 year vacant) Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. The annual estimated salaries and benefits costs for these positions is approximately $0.3 million. The Budget and Legislative Analyst considers approval of these positions to be a policy matter for the Board of Supervisors.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$6,383,258	**$6,383,258**
Non-General Fund	$0	$897,865	**$897,865**
Total	**$0**	**$7,281,123**	**$7,281,123**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$6,718,430	**$6,718,430**
Non-General Fund	$0	$945,279	**$945,279**
Total	**$0**	**$7,663,709**	**$7,663,709**

GF = General Fund
1T = One Time

DPH - Public Health

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000841446	2024	251832	21490	0000010411	STERICYCLE INC	10001952	$1,030
0000910972	2025	251851	21490	0000026288	ACME PACIFIC REPAIRS INC	10001952	$290
						Total	**$1,320**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $1,383,209,074 budget for FY 2026-27, as proposed by the Mayor, is $74,266,271 or 5.7% more than the original FY 2025-26 budget of $1,308,942,803.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 2,267.84 FTEs, which are 34.55 FTEs less than the 2,302.39 FTEs in the original FY 2025-26 budget. This represents a 1.5% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $1,004,266,112 in FY 2026-27 are $45,566,445 or 4.8% more than FY 2025-26 revenues of $958,699,667.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $1,464,707,301 budget for FY 2027-28, as proposed by the Mayor, is $81,498,227 or 5.9% more than the Mayor's proposed FY 2026-27 budget of $1,383,209,074.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 2,228.97 FTEs, which are 38.87 FTEs less than the 2,267.84 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 1.7% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $1,052,034,538 in FY 2027-28 are $47,768,426 or 4.8% more than FY 2026-27 estimated revenues of $1,004,266,112.

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

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 Services Agency	$1,124,598,739	$1,191,048,628	$1,231,253,530	$1,308,942,803	$1,383,209,074
Funded FTE Count	2,250.43	2,261.76	2,292.21	2,302.39	2,267.84

The Department's budget increased by $258,610,335 or 23.0% 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 17.41 or 0.8% 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 $74,266,271 largely due to growth in aid and entitlement programs, COLA/CODB adjustments to salaries and contracts, and new investments towards workforce development and eligibility review.

A key change in the proposed FY 2026-27 budget is new appropriations totaling $22.5 million in response to new federal mandates under HR-1 placing work requirements for Medi-Cal and CalFresh recipients. Of this allocation, $13.3 million funds 154 new positions primarily in the Senior Eligibility Worker and Employment & Training Specialist classifications. $8 million is allocated for grant funding and $1.2 funds non-personnel operating costs.

Other changes in the proposed budget includes the growth of the Dignity Fund baseline and increases to In-Home Supportive Services (IHSS) aid expenditures within DAS. The Department also intends to replace and expand its aging vehicle fleet.

The Mayor's proposed FY 2026-27 budget includes the deletion of 8 positions as layoffs. Details of these proposed layoffs are as follows:

Division	Job Class Title	Proposed Layoffs
HSA Admin Support	1706 Telephone Operator	2
HSA Benefits & Family Support	1406 Senior Clerk	1
HSA Benefits & Family Support	2110 Medical Records Clerk	1
HSA Admin Support	1842 Management Assistant	1
HSA Benefits & Family Support	2919 Child Care Specialist	3

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $81,498,227 largely due to COLA/CODB adjustments to salaries and contracts, increases to non-discretionary aid payments, and continued funding of the Department's HR-1 response programming. The Department is also allocating additional funding towards debt service as they acquire new office space in the Bayview.

Department: HSA – Human Services Agency

Recommendations

Year One: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $4,148,780 in FY 2026-27. Of the $4,148,780 in recommended reductions, $23,602 are ongoing savings and $4,125,178 are one-time savings. These reductions would still allow an increase of $70,117,491 or 5.4% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $436,083, for total General Fund savings of $4,584,863.

Our policy recommendations total $1,055,001 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 $4,466,075 in FY 2027-28. Of the $4,466,075 in recommended reductions, $25,175 are ongoing savings and $4,440,900 are one-time savings. These reductions would still allow an increase of $77,032,152 or 5.6% in the Department's FY 2027-28 budget.

Our policy recommendations total $1,111,648 in FY 2027-28, all of which are ongoing.

HSA - Human Services Agency

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													
HSA-1		**HSA Administration**													
	Debt Service-Bdgt			$1,592,950	$0	$1,592,950	x	x			$6,033,850	$1,592,950	$4,440,900	X	X
		Deny proposed budget for debt service of $1,592,950 associated with the issuance of Certificates of Participations for the property acquisition in the Bayview. This is at least the third consecutive budget cycle that the Department has requested debt service funding, yet the property acquisition has not progressed beyond site feasibility analyses. The Board should confirm with the Office of Public Finance that the proposed issuance schedule is feasible prior to reinstating this budget item.							One-time reduction in FY 2027-28						
HSA-2	Postage			$1,328,645	$1,178,645	$150,000	x	x							
		Reduce the proposed increase to postage by $150,000.							One-time savings.						
HSA-3	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
	Automotive & Other Vehicles	1.00	0.00	$34,900	$0	$34,900	X	X							
				Total Savings	*$279,200*										
		Deny 8.00 new Chevy Equinox Electric SUV vehicles. Deleting these requested vehicles will still allow for the replacement of 17 vehicles in HSA's fleet, inclusive of 9 vehicles no longer in service by the Department. Replacing these vehicles will provide sufficient coverage for the Department and expand their functional fleet while reducing reliance on rental vehicles.							One-time savings.						
HSA-4		**HSA Disability & Aging Services**													
	Buildings Improvement-Bdgt			$350,000	$50,000	$300,000	x	x					$0		
		Reduce Buildings Improvement budget by $300,000. This allocation has been appropriated annually without expenditures for at least three consecutive years. This amount is in a continuing authority fund with sufficient balance carried forward to expend funds.							One-time savings.						

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

HSA - Human Services Agency

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
HSA-5		**HSA Benefits & Family Support**													
	CWS Drug Testing			$310,528	$7,500	$303,028	X	X					$0		
		Reduce budget for drug testing to current year allocation of $7,500 for one-time savings. Projected surpluses in the Aid Assistance spending authority will cover anticipated expenses in FY 2026-27.							One-time savings.						
HSA-6	0923 Manager II	1.00	0.00	$193,612		$193,612	X				$202,440		$202,440	X	
	Mandatory Fringe Benefits			$74,151		$74,151	X				$79,608		$79,608	X	
	1824 Pr. Admin Analyst	0.00	1.00		$179,956	($179,956)	X					$188,162	($188,162)	X	
	Mandatory Fringe Benefits				$64,205	($64,205)	X					$68,711	($68,711)	X	
				Total Savings	*$23,602*						*Total Savings*	$25,175			
		Substitute 1.00 0923 Manager II FTE for 1.00 1824 Principal Administrative Analyst FTE.							Ongoing savings						
HSA-7	Perm Salaries - Misc			$9,700,522	$8,200,522	$1,500,000	X	X					$0		
		Reduce budget for salary and fringe benefits by $1,500,000 to account for expected delays in hiring the 154.00 new FTE positions proposed by the Department, acquiring leased office space, and performing necessary tenant improvements. This reduction accounts still approves $20,995,326 for the Department's HR-1 response implementation expenditure authority in FY 2026-27 and does not restrict the Department's hiring authority for all requested positions. Further, projected salary savings for temporary and overtime appropriations in FY 2026-27 would be available, if needed, to support existing trained staff with increased workload.							One-time savings.						

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Recommendations of the Budget and Legislative Analyst

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

HSA - Human Services Agency

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
	1222 Senior Payroll And Perso	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1232 Training Officer	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1232 Training Officer	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1244 Senior Human Resources	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	1404 Clerk	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	

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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

HSA - Human Services Agency

		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
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	

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HSA - Human Services Agency

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	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2905 Human Services Agency	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.80	0.80			$0	X		1.00	1.00			$0	X	
HSA-8	2907 Eligibility Worker Superv	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2907 Eligibility Worker Superv	0.72	0.72			$0	X		1.00	1.00			$0	X	
	2913 Program Specialist	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2913 Program Specialist	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2913 Program Specialist	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2913 Program Specialist	0.80	0.80			$0	X		1.00	1.00			$0	X	
	2917 Program Support Analyst	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	

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HSA - Human Services Agency

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	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training S	0.80	0.80			$0	X		1.00	1.00			$0	X	

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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
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9704 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
	9706 Employment & Training	0.80	0.80			$0	X		1.00	1.00			$0	X	
				Total Savings	*$0*						*Total Savings*	*$0*			

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HSA - Human Services Agency

		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
		Change status of 149.00 proposed new FTE positions under the HR-1 response authority to limited term appointments not to exceed three years. The proposed positions are intended to address anticipated workload increases associated with new federal requirements that have not been implemented and whose long-term workload remains uncertain. Limited-term appointments would provide the Department the flexibility to pilot workload demands and evaluate true staffing needs over time. Should the Department demonstrate that the additional workload is ongoing, the positions could later be converted to permanent status through the regular budget process. Given the City's projected structural budget deficit and the evolving federal policy environment, establishing these positions as limited-term would avoid the potential challenges and costs associated with a surplus of permanent City positions.							Ongoing status change						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$4,125,178	$23,602	**$4,148,780**
Non-General Fund	$0	$0	**$0**
Total	**$4,125,178**	**$23,602**	**$4,148,780**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$4,440,900	$25,175	**$4,466,075**
Non-General Fund	$0	$0	**$0**
Total	**$4,440,900**	**$25,175**	**$4,466,075**

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

HSA - Human Services Agency

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

Policy Recommendations

		HSA Managers													
	0922 Manager I	1.00	0.00	$180,332		$180,332	X				$188,554		$188,554	X	
	Mandatory Fringe Benefits			$71,380		$71,380	X				$76,950		$76,950	X	
	0923 Manager II	1.00	0.00	$193,612		$193,612	X				$202,440		$202,440	X	
	Mandatory Fringe Benefits			$74,151		$74,151	X				$79,608		$79,608	X	
	0923 Manager II	1.00	0.00	$193,612		$193,612	X				$202,440		$202,440	X	
	Mandatory Fringe Benefits			$74,151		$74,151	X				$79,608		$79,608	X	
	0923 Manager II	1.00	0.00	$193,612		$193,612	X				$202,440		$202,440	X	
	Mandatory Fringe Benefits			$74,151		$74,151	X				$79,608		$79,608	X	
				Total Savings	*$1,055,001*						*Total Savings*	$1,111,648			

GF = General Fund
1T = One Time

HSA - Human Services Agency

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
HSA-9		Deleting 4.00 FTE vacant Manager 09XX positions is a policy matter for the Board of Supervisors. The 0922 Manager I position (#01115788) oversees the BFS Division's training and induction program for eligibility workers. HSA argues this position will provide critical support for the efficient, standardized onboarding of the new eligibility technician FTEs hired under the Department's HR-1 response. The position was vacated 9/16/2025. The 0923 Manager II position (#01095167) oversees the Workforce Development's CalFresh Employment & Training Plan and Public Service Trainee programs, also critical to the Department's HR-1 response. The position was vacated 11/7/2025. The 0923 Manager II position (#01110480) is responsible for oversight and compliance of FCS funding streams, processes, and fiscal policies necessary to mitigate fiscal risk and optimize revenue management. The position was vacated 4/13/2026. The 0923 Manager II position (#01118127) oversees multiple SFBN supervisors and eligibility workers critical to HSA's HR-1 response. The position was vacated 1/31/2026. 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%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Elimination of these positions is an opportunity to reduce the overall number of managerial positions citywide without requiring layoffs.								Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$1,055,001	$1,055,001
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,055,001**	**$1,055,001**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$1,111,648	$1,111,648
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$1,111,648**	**$1,111,648**

GF = General Fund
1T = One Time

HSA - Human Services Agency

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000813543	2024	149662	10000	000002089	DPP Tech Inc.	10001700	$35,880
0000820049	2024	149649	10000	000003854	COMCAST CABLE COMMUNICATIONS MANA	10001701	$7,416
0000826381	2025	149662	10000	000003244	CCS Global Tech	10001700	$169,270
0000828770	2024	149662	10000	000005257	Andax Tech	10001700	$945
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$70
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$4,330
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$349
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$210
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$298
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$99
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$99
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$596
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$99
0000838002	2024	149657	10000	000003844	BAY PRINT SOLUTIONS, INC	10001700	$132
0000843670	2024	149657	10000	000001722	K L W LLC	10001700	$51,491
0000847524	2024	149662	10000	000003854	COMCAST CABLE COMMUNICATIONS MANA	10001700	$5,150
0000858252	2024	149673	10000	000004829	Academy of Truck Driving	10001705	$5,284
0000858958	2024	149668	10000	000002281	CITY COLLEGE OF SAN FRANCISCO	10001703	$60,438
0000869301	2024	149662	10000	000003244	CCS Global Tech	10001700	$2,796
0000869936	2024	149649	10000	000003854	COMCAST CABLE COMMUNICATIONS MANA	10001701	$3,059
0000875197	2024	149662	10000	000000869	VERIZON WIRELESS	10001700	$4,741
0000880794	2024	149673	10000	000001935	GOODWILL INDUST OF S F SAN MATEO & M	10001705	$4,231
0000883049	2024	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$1,760
0000886185	2024	149649	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$4,694
0000890669	2024	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$1,080
0000890677	2024	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$40,743
0000890677	2024	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$1,941
0000914685	2025	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$1,014
0000917517	2025	149662	10000	000002342	CANON SOLUTIONS AMERICA INC	10001700	$3,412
0000919792	2025	149667	10000	000000339	BANNER UNIFORM CENTER	10001705	$71
0000920211	2025	149649	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001700	$78
0000920255	2025	210713	10000	000002486	AVANTPAGE INC	10001700	$11,848
0000926981	2025	149673	10000	000002510	ARRIBA JUNTOS - IAL	10001705	$1,650
0000935034	2025	149673	10000	000002510	ARRIBA JUNTOS - IAL	10001705	$1,650
0000935059	2025	149673	10000	000002510	ARRIBA JUNTOS - IAL	10001705	$1,650
0000939249	2025	149662	10000	000003806	ZONES, LLC	10001700	$5,308
0000939356	2025	149657	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001700	$2,202
						Total	**$436,083**

Current Year Savings

HSA - Human Services Agency

Rec #	Account Title	FY 2025-26				
		Amount				
		From	To	Savings	GF	1T
CY HSA-1		**HSA Administration**				
	Bldgs,Struct&Improv-Bdgt	$65,551	$0	$65,551	x	x
	Bldgs,Struct&Improv-Bdgt	$2,800	$0	$2,800	x	x
		Total Savings	*$68,351*			
		Eliminate the remaining balances totaling $68,351 for buildings, structures, and improvements in the continuing authorities for the Department's move from 170 Otis. The Department will no longer expend from these accounts.				

Current Year Savings
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$68,351	$0	**$68,351**
Non-General Fund	$0	$0	**$0**
Total	**$68,351**	**$0**	**$68,351**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $72,685,372 budget for FY 2026-27, as proposed by the Mayor, is $11,059,814 or 17.9% more than the original FY 2025-26 budget of $61,625,558.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 181.30 FTEs, which are 35.23 FTEs more than the 146.07 FTEs in the original FY 2025-26 budget. This represents a 24.1% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $31,465,813 in FY 2026-27 are $863,915 or 2.8% more than FY 2025-26 revenues of $30,601,898.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $75,094,254 budget for FY 2027-28, as proposed by the Mayor, is $2,408,882 or 3.3% more than the Mayor's proposed FY 2026-27 budget of $72,685,372

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 185.51 FTEs, which are 4.21 FTEs more than the 181.30 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 2.3% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $31,452,556 in FY 2027-28 are $13,257 or 0.04% less than FY 2026-27 estimated revenues of $31,465,813.

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

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
Adult Probation Department	$58,036,486	$58,116,740	$61,597,678	$61,625,558	$72,685,372
Funded FTE Count	148.54	144.69	144.06	146.07	181.30

The Department's budget increased by $14,648,886 or 25.2% 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 32.76 or 22.1% 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 $11,059,814 largely due to increases in salary and benefit costs and programmatic spending related to the development of a new pretrial services program and new violence reduction program.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $2,408,882 largely due to increases in salary and benefit costs, partially offset by decreases in materials and supplies and nonpersonnel, specifically one-time costs for IT supplies, furniture and contracts.

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

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $261,336 in FY 2026-27. Of the $261,336 in recommended reductions, $140,000 are ongoing savings and $121,336 are one-time savings. These reductions would still allow an increase of $10,798,478 or 17.5% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $85,720, for total General Fund savings of $347,056.

Our reserve recommendations total $3,699,993 in FY 2026-27, all of which are one-time.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $140,000 in FY 2027-28. All of the $140,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of $2,268,882 or 3.1% 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

ADP - Adult Probation Department

		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
		ADP Adult Probation													
ADP-1	Prof & Specialized Svcs-Bdgt			$895,344	$845,344	$50,000	x				$895,344	$845,344	$50,000	x	
		Reduce Professional & Specialized Services budget to reflect expected Department expenditures and actual need. The Department has consistently underspent on this account.							Ongoing savings.						
ADP-2	Temp Misc Regular Salaries			$100,385	$10,385	$90,000	x				$100,769	$10,769	$90,000	x	
		Reduce Temporary Salaries to better align the budget with anticipated expenditures and actual staffing needs. The Department has historically underspent this account, indicating that the current budget exceeds expected usage. In addition, the Department is adding a new 1251 Background Investigator position that will assume responsibility for conducting pre-employment background investigations, reducing the need for temporary staffing resources previously used to support these activities.							Ongoing savings.						
ADP-3	Materials & Supplies-Budget			$713,000	$693,000	$20,000	x	x							
		Reduce the Materials and Supplies budget to better align the budget with anticipated expenditures and actual staffing needs. According to the Department, a portion of the requested funding would be used for furniture, office modifications, and ergonomic equipment associated with new staff for the Pretrial Division. The Department estimates costs of approximately $2,000 per workstation, including furniture and related modifications. Based on the proposed staffing expansion, the Budget and Legislative Analyst finds that the requested funding exceeds anticipated needs and recommends a reduction of $20,000 while maintaining sufficient funding for essential workspace and equipment purchases.							One-time savings						

GF = General Fund
1T = One Time

ADP - Adult Probation Department

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
ADP-4	8452 Criminal Justice Specialist II	1.00	0.80	$146,271	$117,017	$29,254	x	x							
	Mandatory Fringe Benefits			$56,239	$44,991	$11,248	x	x							
				Total Savings	*$40,502*										
		Deny interim exception and reduce FTE count for one proposed new 8452 Criminal Justice Specialist II position for the Violence Reduction Program to reflect a more realistic hiring timeline. This reduction in FTE reflects a realistic estimated start date of September 2026 rather than July 2026 for this position. According to the Department, interviews for the position are not expected until July 2026. Criminal Justice Specialist II positions typically require recruitment, screening, and onboarding time before becoming fully staffed.							One-time savings						
ADP-5	0922 Manager I	1.00	0.90	$180,332	$162,299	$18,033	x	x							
	Mandatory Fringe Benefits			$71,380	$64,242	$7,138	x	x							
				Total Savings	*$25,171*										
		Deny interim exception and reduce FTE count for one proposed new 0922 Manager I position for the Violence Reduction Program to reflect a more realistic hiring timeline. This reduction in FTE reflects a realistic estimated start date of August 2026 rather than July 2026 for this position. According to the Department, interviews for the position are not expected until July 2026. Manager I positions typically require recruitment, screening, and onboarding time before becoming fully staffed.							One-time savings						
ADP-6	1823 Senior Administrative Analyst	1.00	0.90	$155,385	$139,847	$15,539	x	x							
	Mandatory Fringe Benefits			$58,491	$52,642	$5,849	x	x							
				Total Savings	*$21,388*										
		Deny interim exception and reduce FTE count for one proposed new 1823 Senior Administrative Analyst position for the Violence Reduction Program to reflect a more realistic hiring timeline. This reduction in FTE reflects a realistic estimated start date of August 2026 rather than July 2026 for this position. According to the Department, interviews for the position are not expected until July 2026. Senior Administrative Analyst positions typically require recruitment, screening, and onboarding time before becoming fully staffed.							One-time savings						

GF = General Fund
1T = One Time

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

ADP - Adult Probation Department

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
ADP-7	0952 Deputy Director II	0.80	0.75	$166,813	$156,387	$10,426	x	x							
	Mandatory Fringe Benefits			$61,585	$57,736	$3,849	x	x							
				Total Savings	*$14,275*										
		Reduce FTE count for one proposed new 0952 Deputy Director II position to reflect a more realistic hiring timeline. The Department states that there is a need for a new 1.0 FTE 0952 Deputy Director II to oversee the new Pretrial Division, new Violence Reduction program and Reentry Division. This reduction in FTE reflects a three-month delay in hiring and estimated start date of October 1, 2026 rather than September 2026 for this position. 0952 Deputy Director II positions require recruitment, screening, and onboarding time before becoming fully staffed.							One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$121,336	$140,000	**$261,336**
Non-General Fund	$0	$0	**$0**
Total	**$121,336**	**$140,000**	**$261,336**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$140,000	**$140,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$140,000**	**$140,000**

GF = General Fund
1T = One Time

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

ADP - Adult Probation Department

Reserve 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
ADP-8	**ADP Adult Probation**														
	Perm Salaries-Misc-Regular			$4,049,537	$2,024,769	$2,024,769	x	x							
	Temp Misc Regular Salaries			$200,769	$100,385	$100,385	x	x							
	Retire City Misc			$590,631	$295,316	$295,316	x	x							
	Social Security (OASDI & HI)			$263,258	$131,629	$131,629	x	x							
	Social Sec-Medicare(HI Only)			$61,634	$30,817	$30,817	x	x							
	Health Service-City Match			$234,878	$117,439	$117,439	x	x							
	Retiree Health-Match-Prop B			$33,029	$16,515	$16,515	x	x							
	RetireeHlthCare-CityMatchPropC			$9,487	$4,744	$4,744	x	x							
	Dependent Coverage			$440,390	$220,195	$220,195	x	x							
	Dental Coverage			$41,027	$20,514	$20,514	x	x							
	Flexible Benefit Package			$11,344	$5,672	$5,672	x	x							
	Long Term Disability Insurance			$15,121	$7,561	$7,561	x	x							
				Total Savings	*$2,975,553*						*Total Savings*				

Place $2,975,553 in Permanent and Temporary Salaries and associated fringe benefits budget on reserve. These funds are being requested to support the Mayor's proposed plan to relocate the Pretrial Diversion Project to the Department. These salary funds will be used to hire 33.72 new FTEs in FY 2026-27, including the following:

1822 Administrative Analyst
2930 Behavioral Health Clinician
1404 Clerk
8452 Criminal Justice Specialist II
0952 Deputy Director II
1063 IS Programmer Analyst-Senior
0923 Manager II
8529 Probation Assistant
1823 Senior Administrative Analyst
9774 Senior Community Development Specialist I
Temporary - Miscellaneous

As of June 17, 2026, the plans for these funds are still being developed. Given the challenges the City will face in hiring additional staff, the Board could consider placing half of the proposed budget on Reserve to ensure adequate oversight of project execution.

One-time savings

GF = General Fund
1T = One Time

ADP - Adult Probation Department

		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
ADP-9	Training - Budget			$44,680	$22,340	$22,340	x	x							
		Place $22,340 in Training Budget on reserve. These funds are being requested to support the Mayor's proposed plan to relocate the Pretrial Diversion Project to the Department. As of June 17, 2026, the plans for these funds are still being developed. Given the challenges the City will face in hiring additional staff, the Board could consider placing half of the proposed budget on Reserve to ensure adequate oversight of project execution							One-time savings						
ADP-10	Materials & Supplies-Budget			$713,000	$366,500	$346,500	x	x							
		Place $346,500 in Materials and Supplies budget on reserve, if the Board accepts recommendation ADP-3. If the Board does not accept recommendation ADP-3, place $356,500 on reserve. These funds are being requested to support the Mayor's proposed plan to relocate the Pretrial Diversion Project to the Department. As of June 17, 2026, the plans for these funds are still being developed. Given the challenges the City will face in hiring additional staff, the Board could consider placing half of the proposed budget on Reserve to ensure adequate oversight of project execution.							One-time savings						
ADP-11	Other Professional Services			$711,200	$355,600	$355,600	x	x							
		Place $355,600 in Other Professional Services on reserve. These funds are being requested to support the Mayor's proposed plan to relocate the Pretrial Diversion Project to the Department. As of June 17, 2026, the plans for these funds are still being developed. Given the challenges the City will face in hiring additional staff, the Board could consider placing half of the proposed budget on Reserve to ensure adequate oversight of project execution.							One-time savings						

FY 2026-27
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$3,699,993	$0	$3,699,993
Non-General Fund	$0	$0	**$0**
Total	**$3,699,993**	**$0**	**$3,699,993**

FY 2027-28
Total Reserve 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

ADP - Adult Probation

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000452516	2020	228886	10000	000000800	XTECH	10003101	$67,895
0000581380	2021	228886	10000	000001508	MICROBIZ SECURITY CO INC	10003100	$342
0000803603	2024	228886	10000	000000339	BANNER UNIFORM CENTER	10001627	$22
0000840629	2024	228886	10000	000001528	MENTORING MEN'S MOVEMENT	10034991	$7,247
0000861627	2024	228886	10000	000001945	GLOCK PROFESSIONAL INC	10003101	$1,500
0000869187	2024	228886	10000	000001800	J SNELL & CO INC	10001628	$81
0000875394	2024	228886	10000	000003754	AUTO EXPRESS TOWING & RECOVERY LLC	10001627	$543
0000897271	2025	228886	10000	000002555	AMERICAN RIVER COLLEGE	10003101	$44
0000913318	2025	228886	10000	000002555	AMERICAN RIVER COLLEGE	10003101	$46
0000928285	2025	228886	10000	000003059	L.E. Professional Standards Training	10001627	$8,000
						Total	**$85,720**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $575,512,877 budget for FY 2026-27, as proposed by the Mayor, is $20,802,582 or 3.8% more than the original FY 2025-26 budget of $554,710,295.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 1,838.09 FTEs, which are 14.11 FTEs less than the 1,852.20 FTEs in the original FY 2025-26 budget. This represents a 0.8% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $184,902,781 in FY 2026-27 are $8,423,474 or 4.8% more than FY 2025-26 revenues of $176,479,307.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $595,946,863 budget for FY 2027-28, as proposed by the Mayor, is $20,433,986 or 3.6% more than the Mayor's proposed FY 2026-27 budget of $575,512,877.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 1,848.98 FTEs, which are 10.89 FTEs more than the 1,838.09 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.6% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $186,390,125 in FY 2027-28 are $1,487,344 or 0.8% more than FY 2026-27 estimated revenues of $184,902,781.

DEPARTMENT: FIR – FIRE

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
Fire Department	$498,585,516	$511,284,481	$530,775,857	$554,710,295	$575,512,877
Funded FTE Count	1,801.46	1,805.90	1,815.47	1,852.20	1,838.09

The Department’s budget increased by $76,927,361 or 15.4% 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 36.63 or 2.0% 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 $20,802,582 largely due to increases of $9,096,870 in salary and benefits, $8,000,000 in capital outlay for equipment replacement, and $3,500,000 in materials and supplies to purchase PFAS-free turnout coats and pants as required by legislation.

The Mayor’s proposed FY 2026-27 budget includes the deletion of 1.00 FTE 0931 Manager position that, according to the Department, was intended to be the deletion of a vacancy, but the position is currently filled. According to the Department, this issue will be addressed as a technical adjustment.

FY 2027-28

The Mayor’s proposed FY 2027-28 budget for the Department has increased by $20,433,986 largely due to increases of $16,328,592 in salary and benefits, $8,000,000 in capital outlay for equipment replacement, and $3,500,000 in materials and supplies to purchase PFAS-free turnout coats and pants as required by legislation.

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

DEPARTMENT: FIR – FIRE

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $424,246 in FY 2026-27. All of the $424,246 in recommended reductions are ongoing savings. These reductions would still allow an increase of $20,378,336 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 $19,173 and current-year project savings of $300,000, for total General Fund savings of $743,419.

Our reserve recommendations total $8,000,000 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 $440,989 in FY 2027-28. All of the $440,989 in recommended reductions are ongoing savings. These reductions would still allow an increase of $19,992,997 or 3.5% in the Department's FY 2027-28 budget.

Our reserve recommendations total $8,000,000 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

FIR - Fire

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														
FIR-1		**FIR Administration**													
	Attrition Savings - Miscellaneous			($1,582,474)	($1,823,185)	$240,711	x				($1,582,478)	($1,834,144)	$251,666	x	
	Mandatory Fringe Benefits			($648,614)	($732,149)	$83,535	x				($678,220)	($767,543)	$89,323	x	
				Total Savings	*$324,246*						*Total Savings*	*$340,989*			
		Increase attrition savings in Fire Administration due to anticipated hiring of 2.00 FTE vacant 1042 IS Engineer-Journey positions and the upward substitution of 1.00 FTE 1823 Senior Administrative Analyst to 1.00 FTE 1824 Principal Administrative Analyst.							Ongoing savings						
FIR-2		**FIR Prevention**													
	Programmatic Projects-Budget			$225,000	$125,000	$100,000	x				$225,000	$125,000	$100,000	x	
		Reduce Programmatic Projects budget in Prevention due to underspending. This line item is for Fire Prevention facility maintenance and repair for the Department's administrative office buildings. The Department carried forward $256,786 from this authority from FY 2024-25 into FY 2025-26. As of June 1, 2026, the Department has a remaining balance of $298,810. The Department will carry forward its remaining balance into FY 2026-27 and can use that carryforward to fund expenses under this project. The recommended reduction of $100,000 will still allow the Department $125,000 in new appropriations for FY 2026-27 in this line item, in addition to the expected carryforward, for a total of more than approximately $300,000 available to spend in FY 2026-27.							Ongoing savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$424,246	**$424,246**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$424,246**	**$424,246**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$440,989	**$440,989**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$440,989**	**$440,989**

GF = General Fund
1T = One Time

FIR - Fire

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
						Reserve Recommendations									
FIR-3		**FIR Operations**													
	Eqpmnt Lease-Purc-Initial-Bdgt			$8,000,000	$0	$8,000,000	x				$0	$0	$0		
	Eqpmnt Lease-Purc-Initial-Bdgt			$0	$0	$0					$8,000,000	$0	$8,000,000	x	
				Total Savings	*$8,000,000*						*Total Savings*	*$8,000,000*			
		Place $8 million of equipment lease purchase budget on Budget and Finance Committee Reserve in FY 2026-27 and FY 2027-28, pending additional information on the financing agreement for the Department's new 10-year equipment replacement plan. The Department proposes to use a lease-to-own financing model to support the replacement of aging fire engines, trucks, ambulances, and related apparatus through an estimated 10-year, $80 million commitment, with annual estimated payments of $8 million beginning in FY 2026-27. However, the Department is still working to develop the financing model and does not have a lease purchase agreement in place. Given the magnitude of this proposed long-term commitment, placing the FY 2026-27 and FY 2027-28 funding on reserve will provide the Board of Supervisors the opportunity to review the details on the financing structure, repayment schedule, and planned purchases once they have been finalized.							Ongoing savings						

FY 2026-27
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$8,000,000	$8,000,000
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$8,000,000**	**$8,000,000**

FY 2027-28
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$8,000,000	$8,000,000
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$8,000,000**	**$8,000,000**

GF = General Fund
1T = One Time

FIR - Fire

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000857102	2024	130652	10000	000005104	BAY METALS	10001964	$597
0000908330	2025	130652	10000	000002438	BERONIO LUMBER CO	10001964	$2
0000908330	2025	130652	10000	000002438	BERONIO LUMBER CO	10001964	$183
0000908330	2025	130652	10000	000002438	BERONIO LUMBER CO	10001964	$563
0000823108	2024	130652	10000	000000337	BLACK BEAR SECURITY SERVICES INC	10001964	$664
0000860680	2024	130652	10000	000001243	BlueTriton Brands Inc	10001964	$946
0000860680	2024	130652	10000	000001243	BlueTriton Brands Inc	10001964	$12
0000796215	2024	130652	10000	000002411	BOUND TREE MEDICAL LLC	10034531	$828
0000796215	2024	130652	10000	000002411	BOUND TREE MEDICAL LLC	10034531	$17
0000821465	2024	130644	10020	000002241	COMPUTERLAND SILICON VALLEY	10038895	$9,030
0000843266	2024	130652	10000	000001931	GRAINGER	10001964	$47
0000765139	2023	130644	10000	000004033	INSIGHT PUBLIC SECTOR INC	10001965	$2,774
0000897945	2025	130652	10000	000001640	LEE'S APPLIANCE, INC.	10001964	$120
0000897945	2025	130652	10000	000001640	LEE'S APPLIANCE, INC.	10001964	$60
0000928139	2025	130654	10020	000001261	R B PETROLEUM SERVICES	10016871	$1,669
0000532062	2021	130650	10020	000004637	ROSENBAUER MINNESOTA, LLC	10001966	$42
0000892304	2024	130652	10000	000001104	SHRED WORKS	10001964	$49
0000877010	2024	130654	10020	000000309	SIGILLO SUPPLY INC	10016875	$360
0000856168	2024	130652	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001964	$287
0000894334	2024	130652	10000	000001041	STERICYCLE INC	10034531	$156
0000894334	2024	130652	10000	000001041	STERICYCLE INC	10034531	$229
0000894334	2024	130652	10000	000001041	STERICYCLE INC	10034531	$1
0000935039	2025	130644	10000	000000961	THE SAN FRANCISCO SPCA	10001965	$79
0000935039	2025	130644	10000	000000961	THE SAN FRANCISCO SPCA	10001965	$217
0000882113	2024	130653	10000	000001896	WHITE CAP, LP	10001968	$242
						Total	**$19,173**

Current Year Savings

FIR- Fire

Rec #	Account Title	FY 2025-26				
		Amount				
		From	To	Savings	GF	1T
CY FIR-1	Programmatic Projects-Budget			$300,000	x	x
		Reduce the carryforward appropriation in this authority, estimated to be $652,663 at FY 2025-26 year-end, by $300,000 for one-time General Fund current-year savings. This line item, which is revenue-backed, covers student enrollment in City College and supports the Department's Training division by allowing reimbursement from state education funds. For several years, budgeted authority has exceeded the amount of revenue actually generated, resulting in the accumulation of unspent appropriations that are carried forward from year to year. In FY 2025-26, the Department carried forward approximately $884,000 in this authority into FY 2025-26, for a total revised budget of $1.2 million. As of June 1, 2026, there is an unspent balance of $652,663, but only $252,887 represents revenue-backed spending authority supported by actual revenues. This recommendation would reduce the carryforward appropriation by $300,000, which is more consistent with the Department's historical revenue generation and actual available budget.				

Current Year Savings
Total Recommended Reductions

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

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $61,036,553 budget for FY 2026-27, as proposed by the Mayor, is $2,683,898 or 4.6% more than the original FY 2025-26 budget of $58,352,655.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 224.16 FTEs, which are 4.54 FTEs more than the 219.62 FTEs in the original FY 2025-26 budget. This represents a 2.07% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $1,274,682 in FY 2026-27 are $242,154 or 16% less than FY 2025-26 revenues of $1,516,836.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $62,888,141 budget for FY 2027-28, as proposed by the Mayor, is $1,851,588 or 3% more than the Mayor's proposed FY 2026-27 budget of $61,036,553.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 217.84 FTEs, which are 6.32 FTEs less than the 224.16 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 2.9% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $702,682 in FY 2027-28 are $572,000 or 44.9% less than FY 2026-27 estimated revenues of $1,274,682.

DEPARTMENT: PDR – PUBLIC DEFENDER

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 Defender	$50,185,337	$52,610,099	$56,698,180	$58,352,655	$61,036,553
Funded FTE Count	207.10	208.68	214.24	219.62	224.16

The Department's budget increased by $10,851,216 or 21.6% 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 17.06 or 8.2% 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 $2,683,898 largely due to increases in salary and benefit costs driven by cost-of-living adjustments.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $1,851,588 largely due to salary and benefit costs driven by cost-of-living adjustments.

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

DEPARTMENT: PDR – PUBLIC DEFENDER

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $56,954 in FY 2026-27. All of the $56,954 in recommended reductions are one-time savings. These reductions would still allow an increase of $2,626,944 or 4.5% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $14,591, for total General Fund savings of $71,545.

Our policy recommendations total $2,139,098 in FY 2026-27, all of which are ongoing.

YEAR TWO: FY 2027-28

Our policy recommendations total $2,250,582 in FY 2027-28, all of which are ongoing.

PDR - Public Defender

		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

		PDR Public Defender													
PDR-1	Attrition Savings	(20.84)		($2,952,949)	($2,991,732)	$38,783	x	x							
	Mandatory Fringe Benefits			($1,210,575)	($1,228,746)	$18,171	x	x							
				Total Savings	*$56,954*										
		Increase Attrition Savings to reflect anticipated two-month delay in hiring a vacant 1.0 FTE 8108 Senior Legal Process Clerk and three-month delay in hiring a vacant 1.0 FTE 8106 Legal Process Clerk position.							One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$56,954	$0	**$56,954**
Non-General Fund	$0	$0	**$0**
Total	**$56,954**	**$0**	**$56,954**

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

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

PDR - Public Defender

Policy Recommendations

		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
		PDR Public Defender													
PDR-2	8177 Attorney	1.00	0.00	$281,601	$0	$281,601	x		1.00	0.00	$294,442	$0	$294,442	x	
	Mandatory Fringe Benefits			$85,150	$0	$85,150	x				$91,138	$0	$91,138	x	
	8177 Attorney	1.00	0.00	$281,601	$0	$281,601	x		1.00	0.00	$294,442	$0	$294,442	x	
	Mandatory Fringe Benefits			$85,150	$0	$85,150	x				$91,138	$0	$91,138	x	
	8177 Attorney	1.00	0.00	$281,601	$0	$281,601	x		1.00	0.00	$294,442	$0	$294,442	x	
	Mandatory Fringe Benefits			$85,150	$0	$85,150	x				$91,138	$0	$91,138	x	
	8177 Attorney	1.00	0.00	$281,601	$0	$281,601	x		1.00	0.00	$294,442	$0	$294,442	x	
	Mandatory Fringe Benefits			$85,150	$0	$85,150	x				$91,138	$0	$91,138	x	
				Total Savings	*$1,467,004*						*Total Savings*	$1,542,320			
		Consider denying the proposed new 4.00 FTE 8177 Attorney positions, which are temporary to permanent conversions assigned to the Misdemeanor Unit. These positions are two-year limited term positions and are expiring June 30, 2026. All positions are currently filled. The Department reports that the workload for these positions are permanent and ongoing. The Budget and Legislative Analyst considers approval of these temporary-to-permanent conversion positions to be a policy matter for the Board of Supervisors.							Ongoing savings						
PDR-3	8173 Legal Assistant	1.00	0.00	$127,319	$0	$127,319	x		1.00	0.00	$133,124	$0	$133,124	x	
	Mandatory Fringe Benefits			$52,573	$0	$52,573	x				$56,389	$0	$56,389	x	
	8173 Legal Assistant	1.00	0.00	$127,319	$0	$127,319	x		1.00	0.00	$133,124	$0	$133,124	x	
	Mandatory Fringe Benefits			$52,573	$0	$52,573	x				$56,389	$0	$56,389	x	
	8173 Legal Assistant	1.00	0.00	$127,319	$0	$127,319	x		1.00	0.00	$133,124	$0	$133,124	x	
	Mandatory Fringe Benefits			$52,573	$0	$52,573	x				$56,389	$0	$56,389	x	
				Total Savings	*$539,676*						*Total Savings*	$568,539			
		Consider denying the proposed new 3.00 FTE 8173 Legal Assistant positions, which are temporary to permanent conversions assigned to the Felony and Specialty Courts Unit and Clean Slate Program. These positions are two-year limited term positions and are expiring June 30, 2026. All positions are currently filled. The Department reports that the workload for these positions are permanent and ongoing. The Budget and Legislative Analyst considers approval of these temporary-to-permanent conversion positions to be a policy matter for the Board of Supervisors.							Ongoing savings						

GF = General Fund
1T = One Time

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

PDR - Public Defender

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
PDR-4	8106 Legal Process Clerk	1.00	0.00	$89,628	$0	$89,628	x		1.00	0.00	$93,715	$0	$93,715	x	
	Mandatory Fringe Benefits			$42,790	$0	$42,790	x				$46,008	$0	$46,008	x	
				Total Savings	*$132,418*						*Total Savings*	*$139,723*			
		Consider denying the proposed new 1.00 FTE 8106 Legal Process Clerk position, which is a temporary to permanent conversion assigned to the Clean Slate Program. This position is a two-year limited term position and expiring June 30, 2026. The position is currently filled. The Department reports that the workload for this position is permanent and ongoing. The Budget and Legislative Analyst considers approval of this temporary-to-permanent conversion position to be a policy matter for the Board of Supervisors.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$2,139,098	$2,139,098
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$2,139,098**	**$2,139,098**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$2,250,582	$2,250,582
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$2,250,582**	**$2,250,582**

GF = General Fund
1T = One Time

PDR - Public Defender

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000838456	2024	232082	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001889	$282
0000840923	2024	232082	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001889	$354
0000840929	2024	232082	10000	000002423	BLAISDELL'S BUSINESS PRODUCTS	10001889	$169
0000840944	2024	232082	10000	000001661	LANGUAGELINE SOLUTIONS	10001889	$554
0000851956	2024	232082	10000	000002312	CENTRAL COMPUTERS INC	10001889	$183
0000869079	2024	232082	10000	000002890	SHINE N SEAL EXPRESS CAR WASH	10001889	$683
0000879909	2024	232082	10000	000000904	U S PURE WATER CORP	10001889	$300
0000879909	2024	232082	10000	000000904	U S PURE WATER CORP	10001889	$117
0000910666	2025	232082	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001889	$11,949
						Total	**$14,591**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $377,477,558 budget for FY 2026-27, as proposed by the Mayor, is $31,840,588 or 9.2% more than the original FY 2025-26 budget of $345,636,970.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 983.93 FTEs, which are 39.18 FTEs more than the 944.75 FTEs in the original FY 2025-26 budget. This represents a 4.1% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $72,358,838 in FY 2026-27 are $2,653,354 or 3.8% more than FY 2025-26 revenues of $69,705,484.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $378,244,278 budget for FY 2027-28, as proposed by the Mayor, is $766,720 or 0.2% more than the Mayor's proposed FY 2026-27 budget of $377,477,558.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 972.49 FTEs, which are 11.44 FTEs less than the 983.93 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 1.2% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $73,392,199 in FY 2027-28 are $1,033,361 or 1.4% more than FY 2026-27 estimated revenues of $72,358,838.

DEPARTMENT: SHF – SHERIFF

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
Sheriff	$299,186,306	$291,014,602	$323,076,630	$345,636,970	$377,477,558
Funded FTE Count	1,001.89	995.38	1,002.80	944.75	983.93

The Department's budget increased by $78,291,252 or 26.2% 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 17.96 or 1.8% 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 $31,840,588 largely due to increase in salary and benefit costs and non-personnel services, partially offset by decreases in grants to community-based organizations. Major changes in the Department's budget include a $23,921,100 or 10 percent increase in salary and fringe costs, including a $2,141,241 increase in overtime and $3,480,012 in permanent salaries. The Department's budget also includes a $6,612,076 or 80 percent increase in Non-Personnel Services, primarily driven by costs to fund the operation of the RESET Center, a new initiative that offers an alternative to jail booking for individuals who are intoxicated. These increases are partially offset by a decrease of $3,529,285 or 30 percent in grants to community-based organizations for pretrial services.

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 $766,720 largely due to increases in salary and benefit costs, partially offset by decreases in grants to community-based organizations and non-personnel services. Major changes in the Department's budget include $7,914,900 or a 3 percent increase in salary and fringe costs. This increase is offset by a decrease of $3,588,778 in grants for community-based organizations for pretrial services.

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

DEPARTMENT: SHF – SHERIFF

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $848,442 in FY 2026-27. Of the $848,442 in recommended reductions, $796,442 are ongoing savings and $52,000 are one-time savings. These reductions would still allow an increase of $30,992,146 or 9.0% in the Department's FY 2026-27 budget.

Our reserve recommendations total $3,328,538 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 $957,568 in FY 2027-28. All of the $957,568 in recommended reductions are ongoing savings.

Our reserve recommendations total $5,252,278 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

SHF - Sheriff

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	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
SHF-1		**SHF Planning**													
	Communication Supplies			$52,000	$0	$52,000	x	x					$0		
		Eliminate the proposed $52,000 increase for Communication Supplies. The Department states that the funding would be used for replacement batteries and accessories for handheld radios. However, the Department has not demonstrated the need for additional funding, as these costs could be supported through the existing Materials and Supplies budget. This recommendation will still allow for an increase of $410,000 in the Department's Materials and Supplies budget in this fund.							One-time savings.						
SHF-2		**SHF Administration**													
	Software Licensing Fees					$0					$200,000	$125,000	$75,000	x	
		FY 2027-28 savings.							Reduce the proposed budget for Software Licensing Fees in FY 2027-28 by $75,000. The Department states that the funding would be used to fund the CareConnect application used by the RESET Center. The application is scheduled for implementation in FY 2026-27, and annual maintenance costs are expected to decrease by approximately $75,000 in the years following implementation. This recommendation reduces the FY 2027-28 appropriation to better align with the projected ongoing maintenance costs.						
SHF-3	Bldgs,Struct&Imprv Proj-Budget					$0					$250,000	$180,000	$70,000	x	
		FY 2027-28 savings.							Reduce the proposed budget for Buildings, Structures, and Improvements in FY 2027-28 by $70,000. The proposed FY 2027-28 budget for this authority increases by $150,000 compared to the FY 2026-27 budget of $100,000. The Department states that the funding would be used for vegetation management and access road repairs at the San Bruno Jail complex. However, the Department has historically spent less than the proposed FY 2027-28 budget of $250,000: $42,000 in FY 2023-24, $123,000 in FY 2024-25, and $177,000 to date in FY 2025-26, and has not demonstrated the need for additional funding. This recommendation would reduce the FY 2027-28 budget to $180,000, which is more consistent with FY 2025-26 actual expenditures.						

GF = General Fund
1T = One Time

SHF - Sheriff

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
		SHF Custody													
SHF-4	8250_C Fingerprint Technician II	1.00	0.00	$102,398	$0	$102,398	x		1.00	0.00	$107,067	$0	$107,067	x	
	Mandatory Fringe Benefits			$45,823	$0	$45,823	x				$49,217	$0	$49,217	x	
	8250_C Fingerprint Technician II	1.00	0.00	$102,398	$0	$102,398	x		1.00	0.00	$107,067	$0	$107,067	x	
	Mandatory Fringe Benefits			$45,823	$0	$45,823	x				$49,217	$0	$49,217	x	
				Total Savings	*$296,442*						*Total Savings*	*$312,568*			
		Eliminate 2.00 FTE 8250 Fingerprint Technician II positions. The Department currently has five vacant Fingerprint Technician positions. The two positions recommended for elimination have been vacant since May 2022 and June 2023. The Department has not demonstrated the need to retain all five vacant positions, and eliminating these positions would still allow the Department to fill three remaining vacant Fingerprint Technician positions.							Ongoing savings.						
SHF-5	Attrition Savings			($1,195,294)	($1,448,238)	$252,944	x				($1,195,298)	($1,451,492)	$256,194	x	
	Mandatory Fringe Benefits			($1,167,469)	($1,414,525)	$247,056	x				($1,137,503)	($1,381,309)	$243,806	x	
				Total Savings	*$500,000*						*Total Savings*	*$500,000*			
		Increase Attrition Savings in SHF Custody Operations by $500,000 in FY 2026-27 and FY 2027-28. The FY 2026-27 proposed budget includes an overall $20.9 million increase in the Department's salary and benefits budget, including a $7 million reduction in attrition savings. With these changes, the Department's proposed budget for salaries and benefits is in alignment with current-year FY 2025-26 projected spending, adjusted for cost of living increases. However, in FY 2025-26 the Department has used Boarding of Prisoners revenue to offset a portion of their salary and benefits shortfall. Boarding of Prisoners revenue totaled $1.3 million in FY 2024-25 and $1.5 million in FY 2025-26, but the proposed budget only assumes a $150,000 in Board of Prisoners revenue each year in FY 2026-27 and FY 2027-28. This recommendation increases attrition savings by $500,000 million in each budget year to account for the underestimation of Board of Prisoners revenue, which can reduce the General Fund support for Custody Operations salaries and benefits.							Ongoing savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$52,000	$796,442	**$848,442**
Non-General Fund	$0	$0	**$0**
Total	**$52,000**	**$796,442**	**$848,442**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$957,568	**$957,568**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$957,568**	**$957,568**

GF = General Fund
1T = One Time

SHF - Sheriff

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

Reserve Recommendations

Rec #	Account Title	From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
SHF-6		SHF Administration													
	Prof & Specialized Svcs-Bdgt			$6,657,076	$3,328,538	$3,328,538	x				$5,252,278	$0	$5,252,278	x	
		Place a portion of the Professional and Specialized Services budget on Budget and Finance Committee reserve in FY 2026-27 and all funding on reserve in FY 2027-28, pending additional information on program outcomes. This funding supports the agreement between the Department and a contractor to operate the Rapid Enforcement Support Evaluation and Triage (RESET) Center, a new program that provides a safe environment for intoxicated individuals who are arrested to sober up and receive connections to services for up to 24 hours. The proposed budget includes $6.7 million in FY 2026-27 and $5.3 million in FY 2027-28 for this contract. Given the newness of the program and the uncertainty regarding program utilization and outcomes, placing $3.3 million in FY 2026-27 and $5.3 million in FY 2027-28 on reserve would allow the Board of Supervisors to review program performance data and determine whether continued funding is warranted before releasing the remaining funds.							Ongoing savings.						

FY 2026-27
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$3,328,538	$3,328,538
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$3,328,538**	**$3,328,538**

FY 2027-28
Total Reserve Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$5,252,278	$5,252,278
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$5,252,278**	**$5,252,278**

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $10,272,425 budget for FY 2026-27, as proposed by the Mayor, is $628,164 or 6.5% more than the original FY 2025-26 budget of $9,644,261.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 39.21 FTEs, which are 3.95 FTEs more than the 35.26 FTEs in the original FY 2025-26 budget. This represents an 11.2% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $759,795 in FY 2026-27 are $105,000 or 16.0% more than FY 2025-26 revenues of $654,795.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $10,825,026 budget for FY 2027-28, as proposed by the Mayor, is $552,601 or 5.4% more than the Mayor's proposed FY 2026-27 budget of $10,272,425.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 39.26 FTEs, which are 0.05 FTEs more than the 39.21 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 0.1% increase in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department's revenues of $759,795 in FY 2027-28 are the same as the FY 2026-27 estimated revenues of $759,795.

DEPARTMENT: **DPA – DEPARTMENT OF POLICE ACCOUNTABILITY**

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 Police Accountability	$9,776,177	$9,970,353	$10,037,592	$9,644,261	$10,272,425
Funded FTE Count	43.17	40.84	39.82	35.26	39.21

The Department's budget increased by $496,248 or 5.1% 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 3.96 or 9.2% 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 $628,164 largely due to growth in salary and fringe benefits, which together constitute a majority of the Department's total expenditures. In addition to the cost of living adjustments, there are 4.19 newly funded FTE positions in the Department, which had previously been held vacant for attrition savings. This increase in labor costs is partially offset by the successful completion of the first phase of a cloud migration project to digitize physical police records, which has led to significant reduction of the programmatic project budget for the FY 2026-27 proposed budget.

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

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $552,601 largely due to growth in salary and fringe benefits. There is only a negligible increase of 0.05 to funded FTE positions for FY 2027-28, so this increase is driven almost exclusively by cost of living adjustments.

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $60,000 in FY 2026-27. All of the $60,000 in recommended reductions are one-time savings. These reductions would still allow an increase of $568,164 or 5.9% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $6,943, all of which are General Fund savings.

YEAR TWO: FY 2027-28

The Budget and Legislative Analyst's doesn't recommend any reductions ("fiscal recommendations") to the proposed budget of $10,825,026 in FY 2027-28 at this time.

DPA - Department of Police Accountability

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
		Police Accountability													
DPA-1	Other Current Expenses - Bdgt			$89,826	$49,826	$40,000	X	X							
		Reduce budget for Other Current Expenses - Bdgt account under Non-Personnel Services to reflect historical spending levels and the projected need of the Department.							One time savings.						
DPA-2	Prof & Specialized Svcs-Bdgt			$93,075	$73,075	$20,000	X	X							
		Reduce budget for Prof & Specialized Svcs-Bdgt account under Non-Personnel Services to reflect historical spending levels and the projected need of the Department. When combined with recommendation DPA-1, the overall budget for Non-Personnel Services will now be in line with the expenditures of the department over the prior two fiscal years, accounting for the modest department growth in FY 2026-27.							One time savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$60,000	$0	**$60,000**
Non-General Fund	$0	$0	**$0**
Total	**$60,000**	**$0**	**$60,000**

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

DPA - Department of Police Accountability

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000651042	2022	209644	10000	0000008015	XEROX CORPORATION	10001908	$1,912
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$300
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$1,407
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$1,293
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$543
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$185
0000930288	2025	209644	10000	0000022250	CORNER OFFICE	10001908	$1,304
						Total	**$6,943**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $1,557,714 budget for FY 2026-27, as proposed by the Mayor, is $273,967 or 21.3% more than the original FY 2025-26 budget of $1,283,747.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 2.80 FTEs, which are 0.66 FTEs more than the 2.14 FTEs in the original FY 2025-26 budget. This represents a 30.8% increase in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department has no expected departmental revenue in FY 2026-27, which is the same as FY 2025-26.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $1,659,170 budget for FY 2027-28, as proposed by the Mayor, is $101,456 or 6.5% more than the Mayor's proposed FY 2026-27 budget of $1,557,714.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 2.77 FTEs, which are 0.03 FTEs less than the 2.80 FTEs in the Mayor's proposed FY 2026-27 budget. This represents a 1.1% decrease in FTEs from the Mayor's proposed FY 2026-27 budget.

Revenue Changes

The Department has no expected departmental revenue in FY 2027-28, which is the same as FY 2026-27.

DEPARTMENT: SDA – DEPARTMENT OF SHERIFF ACCOUNTABILITY

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 Sheriff Accountability	$2,511,812	$1,756,728	$1,303,559	$1,283,747	$1,557,714
Funded FTE Count	10.20	4.52	1.15	2.14	2.80

The Department's budget decreased by $954,098 or 38.0% 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 7.40 or 72.5% 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 $273,967 largely due to increases in payments for services received from the Department of Police Accountability (DPA) in support of SDA's core functions. Another contributing factor has been growth in salary and fringe benefits due to an increase of 0.66 funded FTE positions combined with cost of living adjustments for existing employees.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $101,456 largely due to growth in salary and fringe benefits. There are no notable changes to funded FTE positions for FY 2027-28, so this increase is driven almost exclusively by cost of living adjustments.

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

Department: **SDA – Department of Sheriff Accountability**

Recommendations

Year One: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $148,365 in FY 2026-27. Of the $148,365 in recommended reductions, $3,200 are ongoing savings and $145,165 are one-time savings. These reductions would still allow an increase of $125,602 or 9.8% in the Department's FY 2026-27 budget.

Our policy recommendations total $303,292 in FY 2026-27, all of which are ongoing savings.

Year Two: FY 2027-28

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $3,200 in FY 2027-28. All of the $3,200 in recommended reductions are ongoing savings. These reductions would still allow an increase of $98,256 or 6.3% in the Department's FY 2027-28 budget.

Our policy recommendations total $319,288 in FY 2027-28, all of which 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

SDA - Sheriff Accountability

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
		SDA Inspector General													
SDA-1	Is-Purch-Reproduction			$5,000	$1,800	$3,200	X				$5,000	$1,800	$3,200	X	
		Reduce the budget for printing and graphic design services to reflect historical spending and to account for the fact that there is currently only one non-managerial FTE in the Department.							Ongoing savings.						
SDA-2	Attrition Savings			($1,151,801)	($1,259,748)	$107,947	X	X					$0		
	Mandatory Fringe Benefits			($472,248)	($509,467)	$37,219	X	X					$0		
		Total Savings			*$145,165*				*Total Savings*			*$0*			
		Increase attrition savings to more accurately reflect realistic hiring timelines. This recommendation reflects the amount of total savings that can be achieved by funding one 0961 Department Head I position at 0.5 FTE instead of 1.0 FTE. If this recommendation is accepted, SDA-3 can't also be accepted.							One-time savings.						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$145,165	$3,200	**$148,365**
Non-General Fund	$0	$0	**$0**
Total	**$145,165**	**$3,200**	**$148,365**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$3,200	**$3,200**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$3,200**	**$3,200**

GF = General Fund
1T = One Time

SDA - Sheriff Accountability

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

Policy Recommendations

SDA-3		**SDA Inspector General**													
	0961 Department Head I	1.00	0.00	$224,071	$0	$224,071	X		1.00	0.00	$234,288	$0	$234,288	X	
	Mandatory Fringe Benefits			$79,221	$0	$79,221	X				$85,000	$0	$85,000	X	
				Total Savings	*$303,292*						*Total Savings*	*$319,288*			
		SDA currently has a Department Head I position that has been vacant since January 2025. DPA staff note that their Request to Fill for the position was approved in June 2025 and initial recruitment has begun, although re-approval is required. If SDA is completely folded into the Department of Police Accountability this position would become redundant, however if SDA remains a separate department, cutting this position would likely have adverse impacts to the Department's efficacy. If this recommendation is accepted, SDA-2 can't also be accepted.							Ongoing savings.						

FY 2026-27
Total Policy Recommendations

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

FY 2027-28
Total Policy Recommendations

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

GF = General Fund
1T = One Time

YEAR ONE: FY 2026-27

Budget Changes

The Department's $99,146,240 budget for FY 2026-27, as proposed by the Mayor, is $2,539,539 or 2.6% more than the original FY 2025-26 budget of $96,606,701.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 280.32 FTEs, which are 1.96 FTEs less than the 282.28 FTEs in the original FY 2025-26 budget. This represents a 0.7% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $9,542,617 in FY 2026-27 are $521,306 or 5.8% more than FY 2025-26 revenues of $9,021,311.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $101,360,057 budget for FY 2027-28, as proposed by the Mayor, is $2,213,817 or 2.2% more than the Mayor's proposed FY 2026-27 budget of $99,146,240.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 274.89 FTEs, which are 5.43 FTEs less than the 280.32 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 $8,424,459 in FY 2027-28 are $1,118,158 or 11.7% less than FY 2026-27 estimated revenues of $9,542,617.

DEPARTMENT: DAT – DISTRICT 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
District Attorney	$83,984,240	$89,560,041	$93,586,565	$96,606,701	$99,146,240
Funded FTE Count	282.24	295.29	292.99	282.28	280.32

The Department's budget increased by $15,162,000 or 18.1% 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 2.92 or 1.0% 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 $2,539,539 largely due to increases in salary and benefit costs, partially offset by decreases in interdepartmental services. The salary and fringe increases are largely driven by negotiated cost of living adjustments. These cost increases were partially offset by refined operational costs for the lease of the District Attorney's office space resulting in reductions to the Department's interdepartmental services work order.

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

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $2,213,817 largely due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in non-personnel services. The salary and fringe increases are largely driven by negotiated cost of living adjustments and scheduled increases to the lease costs for the Department's 350 Rhode Island property. These cost increases were partially offset by reductions to non-personnel services accounts within the Department's non-general fund Special Fund accounts.

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

DEPARTMENT: DAT – DISTRICT ATTORNEY

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $70,938 in FY 2026-27. All of the $70,938 in recommended reductions are one-time savings. These reductions would still allow an increase of $2,468,601 or 2.6% in the Department's FY 2026-27 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of $3,748, for total General Fund savings of $74,685.

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

DAT - District 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													
		DAT District Attorney													
DAT-1	Programmatic Projects-Budget			$2,921,304	$2,901,304	$20,000	x	x							
		According to the Department, the Independent Investigations Bureau program will have a remaining surplus of approximately $50,000 of unspent funds in FY 2025-26. Reduce to reflect expected FY 2026-27 Department expenditures and actual need.							One-time savings						
DAT-2	Attrition Savings	(11.97)		($1,696,656)	($1,735,767)	$39,111	x	x							
	Mandatory Fringe Benefits			($695,602)	($707,428)	$11,826	x	x							
				Total Savings	*$50,938*										
		Increase attrition savings. Department plans to fill vacant 5.0 FTE 8177 Attorney positions with 8175 Law Fellows that begin in August 2026. These Fellows are promoted to 8177 Attorney positions in December 2026 upon successful admission to the California State Bar. Increase attrition savings to reflect anticipated one-month delay of hiring. The most recent Controller's Office Nine-Month Budget Status Report stated that the Department projects to end FY 2025-26 with a $2.2 million surplus, primarily due to salary and fringe benefit savings.							One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$70,938	$0	**$70,938**
Non-General Fund	$0	$0	**$0**
Total	**$70,938**	**$0**	**$70,938**

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

DAT - District Attorney

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000813081	2024	229313	10020	000005294	Kiss My Seoul Inc	10023081	$1,474
0000854296	2024	229313	10000	000002248	COMMUNITY BOARD PROGRAM	10001775	$2,273
						Total	**$3,748**

YEAR ONE: FY 2026-27

Budget Changes

The Department's $882,696,502 budget for FY 2026-27, as proposed by the Mayor, is $33,218,820 or 3.9 % more than the original FY 2025-26 budget of $849,477,682.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 2,867.97 FTEs, which are 35.01 FTEs less than the 2,902.98 FTEs in the original FY 2025-26 budget. This represents a 1.2% decrease in FTEs from the original FY 2025-26 budget.

Revenue Changes

The Department's revenues of $180,552,785 in FY 2026-27 are $12,587,874 or 7.5% more than FY 2025-26 revenues of $167,964,911.

YEAR TWO: FY 2027-28

Budget Changes

The Department's $900,999,344 budget for FY 2027-28, as proposed by the Mayor, is $18,302,842 or 2.1% more than the Mayor's proposed FY 2026-27 budget of $ 882,696,502.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2027-28 are 2,854.74 FTEs, which are 13.23 FTEs less than the 2,867.97 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 $178,457,446 in FY 2027-28 are $2,095,339 or 1.2% less than FY 2026-27 estimated revenues of $180,552,785.

DEPARTMENT: POL – POLICE

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
Police Department	$713,980,684	$774,911,711	$822,835,972	$849,477,682	$882,696,502
Funded FTE Count	2,849.36	2,933.86	2,974.30	2,902.98	2,867.97

The Department's budget increased by $168,715,818 or 23.6% 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 18.61 or 0.7% 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 $33,218,820, largely due to higher salary and benefit costs resulting from a new union agreement. The new agreement provides a 14% pay increase over four years, offers signing bonuses of up to $25,000 for lateral hires from other agencies, and includes pay increases at eight and ten years of service to improve mid-career retention. These provisions are part of the Mayor's Rebuilding the Ranks initiative, which is intended to address the ongoing shortage of sworn personnel.

To meet the Mayor's goals regarding personnel reductions, in the current budget year, the following positions will be laid off:

Division	Job Class Title	Proposed Layoffs
POL Admin	7412 Automotive Service Worker Assistant Supervisor	1
POL Admin	1824 Principal Administrative Analyst	1
POL Admin	1053 IS Business Analyst-Senior	1
POL - FOB - Field Operations	8202 Security Guard	1

DEPARTMENT: POL – POLICE

FY 2027-28

The Mayor's proposed FY 2027-28 budget for the Department has increased by $18,302,842, largely due to salary and benefit costs.

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

DEPARTMENT: POL – POLICE

RECOMMENDATIONS

YEAR ONE: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total $1,278,343 in FY 2026-27. Of the $1,278,343 in recommended reductions, $368,000 are ongoing savings and $910,343 are one-time savings. These reductions would still allow an increase of $31,940,477 or 3.8% in the Department's FY 2026-27 budget.

Our policy recommendations total $936,249 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 $368,000 in FY 2027-28. All of the $368,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of $17,934,842 or 2.0% in the Department's FY 2027-28 budget.

Our policy recommendations total $985,514 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

POL - Police

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
		POL Admin													
POL-1	Bldgs,Struct&Imprv Proj-Budget			$37,627	$0	$37,627	x	x							
		Remove the budget for the Hazmat Abatement Authority. The Department has had no expenses under this authority over the past three fiscal years. The existing surplus of $86,704 can be used to cover any future expenses in this authority.							One-time savings						
POL-2	9993M_C Attrition Savings - Miscellaneous			($4,750,359)	($4,998,600)	$248,241	x				($4,750,369)	($4,995,358)	$244,989	x	
	Mandatory Fringe Benefits			($1,947,276)	($2,049,035)	$101,759	x				($2,036,168)	($2,141,179)	$105,011	x	
				Total Savings	*$350,000*						*Total Savings*	*$350,000*			
		Increase Miscellaneous attrition savings in POL Admin. The civilian vacancies in Fund 10000 generate over $13 million (compared to $8.8 million budgeted for FY2026-27 and $11.1 million budgeted for FY2027-28) in attrition savings the Department can increase civilian attrition to better reflect savings.							Ongoing savings						
		POL - FOB - Field Operations													
POL-3	Programmatic Projects-Budget			$18,000	$0	$18,000	x				$18,000	$0	$18,000	x	
		Reduce programmatic project budget for the Lab Info Management System annual licensing. Each fiscal year, the Department only spends $15,000 on this authority and carries a large balance. Use the existing surplus of $106,464 to cover the expenses in the following two fiscal years.							Ongoing savings						
POL-4	Training - Budget			$19,014	$0	$19,014	x	x							
		Reduce the training budget for AS Police 36% Allocation Real Estate authority. The Department has had minimal spending within this authority over the past three fiscal years due to training and overnight travel restrictions imposed by the Mayor's Budget Office, as well as staffing challenges that prevented staff from attending any training not mandated by the Commission on Peace Officer Standards and Training. The available balance of $661,555 will carry forward and can be used to cover these expenses in the future.							One-time savings						

GF = General Fund
1T = One Time

POL - Police

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
POL-5	Overtime - Scheduled Misc			$98,475	$0	$98,475	x	x							
		Reduce the overtime budget for AS Police 36% Allocation Real Estate authority. The Department has had minimal spending within this authority over the past three fiscal years due to training and overnight travel restrictions imposed by the Mayor's Budget Office, as well as staffing challenges that prevented staff from attending any training not mandated by the Commission on Peace Officer Standards and Training. The available balance of $661,555 will carry forward and can be used to cover these expenses in the future.							One-time savings						
POL-6	Automotive & Other Vehicles			$920,000	$327,032	$592,968	x	x							
		Decrease the automotive and other vehicles budget. The Department requested replacement of 60 units, with 23 units budgeted in the General Fund. Of these 23 units, the unit price for each type of vehicle is incorrect and does not align with the Central Shop's estimated replacement cost. The total proposed budget for the 23 units is $1,975,932; however, based on the Central Shop's estimates, the Department only requires $1,220,705 to replace these units. The recommended reduction would still allow the Department to replace all 23 units. The estimated cost to replace all 60 units is $4,311,788. The Department has also budgeted $2,525,133 in FY 2026–27 and $1,494,133 in FY 2027–28 for vehicles in programmatic projects funded by federal grants, which will cover a portion of the 60 vehicles. This brings the total available funding for vehicles to $5,995,198. However, the Department stated that grant funds have specific requirements and that it has not yet determined the exact number or types of vehicles to be purchased using these funds.							One-time savings						

GF = General Fund
1T = One Time

POL - Police

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
POL-7	Automotive & Other Vehicles			$804,174	$641,915	$162,259	x	x							
		Decrease the automotive and other vehicles budget. The Department requested replacement of 60 units, with 23 units budgeted in the General Fund. Of these 23 units, the unit price for each type of vehicle is incorrect and does not align with the Central Shop's estimated replacement cost. The total budget for the 23 units is $1,975,932; however, based on the Central Shop's estimates, the Department only requires $1,220,705 to replace these units. The recommended reduction would still allow the Department to replace all 23 units. The estimated cost to replace all 60 units is $4,311,788. The Department has also budgeted $2,525,133 in FY 2026–27 and $1,494,133 in FY 2027–28 for vehicles in programmatic projects funded by federal grants, which will cover a portion of the 60 vehicles. This brings the total available funding for vehicles to $5,995,198. However, the Department stated that grant funds have specific requirements and that it has not yet determined the exact number or types of vehicles to be purchased using these funds.							One-time savings						

FY 2026-27
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$910,343	$368,000	**$1,278,343**
Non-General Fund	$0	$0	**$0**
Total	**$910,343**	**$368,000**	**$1,278,343**

FY 2027-28
Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	$0	$368,000	**$368,000**
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$368,000**	**$368,000**

GF = General Fund
1T = One Time

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

POL - Police

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

Policy Recommendations

POL-8		**POL Admin**													
	0933_C Manager V	1.00	0.00	$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	*$323,863*						*Total Savings*	$340,853			
		Eliminate the 1.0 FTE vacant 0933 Manager V position. Although the position has been vacant for less than six months, the Department has no plans to fill it and is holding it for attrition. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Elimination of this vacant 0933 Manager V position position is an opportunity to reduce the overall number of managerial positions Citywide without requiring layoffs.							Ongoing savings						
POL-9	0953_C Deputy Director III	1.00	0.00	$259,503	$0	$259,503	x				$271,336	$0	$271,336	x	
	Mandatory Fringe Benefits			$85,120	$0	$85,120	x				$91,277	$0	$91,277	x	
				Total Savings	*$344,623*						*Total Savings*	*$362,613*			
		Eliminate 1.0 FTE vacant 0953 Deputy Director III position. Although the position has been vacant for less than six months, the Department has no plans to fill it and is holding it for attrition. Over the last five years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20.5% vs. 2.9%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Elimination of this vacant 0953 Deputy Director III position is an opportunity to reduce the overall number of managerial positions Citywide without requiring layoffs.							Ongoing savings						

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

POL - Police

		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
POL-10	0923_C Manager II	1.00	0.00			$0			1.00	0.00			$0		
	TEMPM_E Temporary - Miscellaneous			$267,763	$0	$267,763	x				$282,048	$0	$282,048	x	
				Total Savings	*$267,763*						*Total Savings*	*$282,048*			
		Eliminate 1.0 FTE vacant 0923 Manager II position. This position is off-budget and has been vacant for approximately three years. It was a grant-funded position; however, the funding ended in January 2026. According to the Department, this position is currently being funded with temporary salary 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%). Vacant manager positions have been identified as a budget priority of the Board of Supervisors (Motion M26-25). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Elimination of this vacant 0923 Manager II position is an opportunity to reduce the overall number of managerial positions Citywide without requiring layoffs.							Ongoing savings						

FY 2026-27
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$936,249	$936,249
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$936,249**	**$936,249**

FY 2027-28
Total Policy Recommendations

	One-Time	Ongoing	Total
General Fund	$0	$985,514	$985,514
Non-General Fund	$0	$0	**$0**
Total	**$0**	**$985,514**	**$985,514**

GF = General Fund
1T = One Time