

File No. 250590

Committee Item No. 3
Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

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Committee: Budget and Appropriations Committee Date June 25, 2025
Board of Supervisors Meeting Date _____

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<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>AAO Administrative Provisions – Clean and Tracked Changes</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>ASO Administrative Provisions – Clean and Tracked Changes</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>MYR Interim Exceptions 5/30/2025</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>MYR Minimum Compensation Ordinance Letter 5/30/2025</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>MYR Transfer of Functions 5/30/2025</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>MYR Trailing Legislation List</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>BIC Letter 3/11/2025</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>TIS BLA Response 6/18/2025</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>REC Budget Response 6/20/2025</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>MBO Technical Adjustments Round 1 - 6/20/2025</u>

Completed by: Brent Jalipa **Date** June 20, 2025
Completed by: Brent Jalipa **Date** _____

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CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED SALARY ORDINANCE

AS OF MAY 30, 2025



File No. 250590

Ordinance No. _____

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



June 20, 2025

Supervisor Connie Chan
Chair, Budget and Appropriations Committee
Board of Supervisors, City and County of San Francisco
City Hall, 1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Re: Technical Adjustments Round 1 to the Mayor's Proposed Budget

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2025-26 and FY 2026-27.

Technical adjustments include:

- Correcting funding levels based on updated health care rates in General City Responsibility.
- Adjusting non personnel services from one-time expenditure to ongoing in the Controller's Office.
- Aligning expenditures to match projected revenues at Economic & Workforce Development.
- Correcting positions in the Library, City Planning, Public Health, Controller's Office, Human Rights Commission, and Human Services Agency.
- Swap deleted vacant positions, as requested by the Human Services Agency.
- Shifting funding for ACFR to General City Responsibility.
- Correcting authority and account codes in the Department of Children, Youth & Their Families, Recreation and Parks, Fire Department, Police Department, and Controller's Office.
- Clerical correction to include interest offset in the Statement of Bond Redemption and Interest (SBRI) Community College District Amount (PDF attached).

This set of technical adjustments will grow the proposed FY 2025-26 budget by \$4,868,511 and will grow the FY 2026-27 budget by \$5,862,332 and is at a cost of \$1,176,804 in FY 2025-26 and a cost of \$1,981,773 in FY 2026-27. Over the two years, the net impact will be a General Fund cost of \$3,158,577. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

Sophia Kittler
Budget Director

cc: Members of the Budget and Appropriations Committee
Budget and Legislative Analyst's Office
Greg Wagner, Controller

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2025-26 Change	FY 2025-26 Savings/(Cost)	1T	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T
GFS	GEN	230018	230018	230018	10000	10026734	0045	10000	597100	1,240,041	(1,240,041)		2,081,485	(2,081,485)	
GFS	CON	207674	207674	207674	10020	10001644	0001	16940	506070	(76,837)	76,837	x	(90,746)	90,746	x
GFS	CON	207674	207674	207674	10020	10001644	0001	16940	506070	76,837	(76,837)		90,746	(90,746)	
GFS	CON	229227	229227	229227	10020	10038740	0001	22135	506070	(313,000)	313,000	x	(205,000)	205,000	x
GFS	CON	229227	229227	229227	10020	10038740	0001	22135	506070	313,000	(313,000)		205,000	(205,000)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	527990	(1,773,978)	1,773,978	x	(1,622,194)	1,622,194	x
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	527990	1,773,978	(1,773,978)		1,622,194	(1,622,194)	
NGFS	PUC	232176	232149	276441	27180	10026778	0006	10000	520100	(230,027)	230,027		(254,350)	254,350	
NGFS	PUC	232176	232130	232127	27180	10026772	0002	10000	520100	270,918	(270,918)		248,004	(248,004)	
NGFS	PUC	232176	232130	232127	27180	10026772	0001	10000	520100	(40,891)	40,891		6,346	(6,346)	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	527210	347,283	(347,283)		347,283	(347,283)	
GFS	BOS	229020	229020	229020	10000	10003456	0001	10000	527000	(347,283)	347,283		(347,283)	347,283	
GFS	DEC	229051	229051	229051	10000	10038707	0008	10000	538010	10,000	(10,000)		44,140	(44,140)	
GFS	DEC	229051	229051	229051	10000	10038709	0002	10000	538010	619	(619)		(1,478)	1,478	
GFS	DEC	229051	229051	229051	10020	10031224	0001	17558	538010	(18,025)	18,025		(252)	252	
GFS	ADM	296644	228875	228875	10020	10042113	0001	22937	535000	828,110	(828,110)		828,110	(828,110)	
GFS	ADM	296644	228875	228875	10020	10042113	0001	22937	439899	828,110	828,110		828,110	828,110	
GFS	ECN	207766	207766	207766	10010	10022546	0011	16663	538000	300,000	(300,000)		300,000	(300,000)	
NGFS	ECN	207766	207766	207766	10770	10041963	0001	10001	538010	727,229	(727,229)		727,229	(727,229)	
NGFS	ECN	207766	207766	207766	10770	10041963	0001	10001	444931	727,229	727,229		727,229	727,229	
NGFS	ECN	207766	207766	207766	10770	10041965	0001	10001	538010	727,191	(727,191)		727,191	(727,191)	
NGFS	ECN	207766	207766	207766	10770	10041965	0001	10001	444931	727,191	727,191		727,191	727,191	
NGFS	ECN	207766	207766	207766	10770	10041966	0001	10001	538010	642,464	(642,464)		642,464	(642,464)	
NGFS	ECN	207766	207766	207766	10770	10041966	0001	10001	444931	642,464	642,464		642,464	642,464	
NGFS	ECN	207766	207766	207766	10770	10041967	0001	10001	506070	413,731	(413,731)		413,731	(413,731)	
NGFS	ECN	207766	207766	207766	10770	10041967	0001	10001	444931	413,731	413,731		413,731	413,731	
NGFS	CPC	229235	229235	229235	10840	10023000	0002	16949	461165	322,788	322,788		442,122	442,122	
GFS	CON	229228	229228	229228	10060	10001306	0001	10002	486350	(90,851)	(90,851)		-	-	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	581245	(90,851)	90,851		-	-	
GFS	CHF	229218	229218	229218	10000	10040995	8000	17230	538010	(673,334)	673,334		(682,761)	682,761	
GFS	CHF	229218	229218	229218	10000	10040997	8000	17230	581950	(150,000)	150,000		(150,000)	150,000	
GFS	CHF	229218	229218	229218	10000	10040998	8000	17230	581540	(462,305)	462,305		(462,305)	462,305	
GFS	CHF	229218	229218	229218	10000	10040998	8000	17230	581550	(74,372)	74,372		(74,372)	74,372	
GFS	CHF	229218	229218	229218	10010	10040995	8000	17230	538010	673,334	(673,334)		682,761	(682,761)	
GFS	CHF	229218	229218	229218	10010	10040997	8000	17230	581950	150,000	(150,000)		150,000	(150,000)	
GFS	CHF	229218	229218	229218	10010	10040998	8000	17230	581540	462,305	(462,305)		462,305	(462,305)	
GFS	CHF	229218	229218	229218	10010	10040998	8000	17230	581550	74,372	(74,372)		74,372	(74,372)	
GFS	REC	207912	150722	150723	10000	10041580	0002	22862	435226	(3,600,000)	(3,600,000)		(3,600,000)	(3,600,000)	
GFS	REC	207912	150722	150723	10000	10041580	0002	10000	435226	3,600,000	3,600,000		3,600,000	3,600,000	
GFS	FIR	130644	130644	130644	10020	10042573	0001	10000	506070	-	-		(500,000)	500,000	
GFS	FIR	130644	130644	130644	10020	10042573	0001	23102	506070	-	-		500,000	(500,000)	
GFS	POL	232086	232086	232086	10000	10041223	0001	23007	560000	(300,000)	300,000		-	-	
GFS	POL	232086	232086	232086	10010	10041223	0001	23007	560000	300,000	(300,000)		-	-	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486990	(26,348,242)	(26,348,242)		(26,639,896)	(26,639,896)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486180	247,369	247,369		217,690	217,690	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486020	2,292,943	2,292,943		2,061,301	2,061,301	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486190	570,184	570,184		594,556	594,556	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486170	26,244	26,244		27,423	27,423	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486110	175,584	175,584		183,416	183,416	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486191	470,560	470,560		470,953	470,953	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486400	250,713	250,713		230,004	230,004	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486560	268,969	268,969		252,754	252,754	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486320	47,898	47,898		50,091	50,091	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486350	13,284,288	13,284,288		13,555,347	13,555,347	

Technical Adjustments Round 1 to the Mayor's FY 2025-26 and FY 2026-27 Proposed Budget

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2025-26 Change	FY 2025-26 Savings/(Cost)	1T	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486690	2,487,033	2,487,033		2,599,477	2,599,477	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486430	383,420	383,420		371,270	371,270	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486460	3,033,164	3,033,164		3,075,434	3,075,434	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486450	123,815	123,815		146,234	146,234	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486530	286,171	286,171		270,999	270,999	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486740	2,089,751	2,089,751		2,083,157	2,083,157	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486630	174,750	174,750		310,073	310,073	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486640	106,441	106,441		109,635	109,635	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486570	28,945	28,945		30,082	30,082	

GFS Type	Dept	Position#	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account Lvl	Job Class	Job Class Title	Status	Action	FY 2025-26 FTE Change	FY 2025-26 Amount Change	FY 2025-26 Savings/(*Cost)	FY 2026-27 FTE Change	FY 2026-27 Amount Change	FY 2026-27 Savings/(*Cost)
NGFS	CPC	01078118-1	229235	229235	229235	10840	10023000	0002	16949	5010/5130	5291_C	Planner III	A		0.76	161,394	(161,394)	1.00	221,061	(221,061)
NGFS	CPC	01132362-1	229235	229235	229235	10840	10023007	0001	16949	5010/5130	5291_C	Planner III	A		0.76	161,394	(161,394)	1.00	221,061	(221,061)
GFS	CPC	01111776-1	109733	109733	109733	10000	10001649	0001	10000	5010/5130	5298_C	Planner III-Environmental RrA	D	(0.76)	(161,394)	161,394	(1.00)	(221,061)	(221,061)	
GFS	CPC	01123217-1	229236	229236	229236	10020	10023001	0001	16950	5010/5130	5291_C	Planner III	A	D	(0.76)	(161,394)	161,394	(1.00)	(221,061)	(221,061)
GFS	CON	01118824	275644	275644	275644	10060	10022950	0001	10002	5010	1803_C	Performance Analyst I	O	C	(1.00)	-	-	(1.00)	-	-
GFS	CON	01118824	275641	275644	275644	10060	10022950	0001	10002	5010	1805_C	Performance Analyst II	O	C	1.00	-	-	1.00	-	-
GFS	CON	01122708	275641	275644	275644	10060	10022950	0001	10002	5010	1803_C	Performance Analyst I	O	C	(1.00)	-	-	(1.00)	-	-
GFS	CON	01122708	275641	275644	275644	10060	10022950	0001	10002	5010	1805_C	Performance Analyst II	O	C	1.00	-	-	1.00	-	-
GFS	CON	01133449	275641	275644	275644	10060	10022950	0001	10002	5010	1803_C	Performance Analyst I	O	C	(1.00)	-	-	(1.00)	-	-
GFS	CON	01133449	275641	275644	275644	10060	10022950	0001	10002	5010	1805_C	Performance Analyst II	O	C	1.00	-	-	1.00	-	-
GFS	CON	01129751-1	229228	229228	229228	10060	10001306	0001	10002	5010/5130	1842_C	Management Assistant	A	D	(0.24)	(40,663)	40,663	-	-	-
GFS	CON	01126019-1	229228	229228	229228	10060	10001306	0001	10002	5010/5130	1823_C	Senior Administrative Analyst	A	D	(0.24)	(50,188)	50,188	-	-	-
NGFS	LIB	00604126-1	232048	232048	13140	10026751	0006	10000	5010/5130	1318_C	Public Relations Assistant	A	S	1.00	130,199	(130,199)	1.00	135,816	(135,816)	
NGFS	LIB	01050131	232048	232048	13140	10026751	0006	10000	5010/5130	1408_C	Senior Clerk	A	S	(1.00)	(143,094)	143,094	(1.00)	(149,187)	149,187	
GFS	HSA	01123427-1	149665	207765	149672	10000	10001705	0001	10000	5010/5130	2905_C	Human Services Agency Senior	A		0.76	121,108	(121,108)	1.00	167,296	(167,296)
GFS	HSA	0146071-1	149665	207765	149672	10000	10001705	0001	10000	5010/5130	2905_C	Human Services Agency Senior	A	D	(0.76)	(121,108)	121,108	(1.00)	(167,296)	167,296
GFS	ADM	01122902-1	296645	207650	207650	10010	10001300	0001	16902	5010	9920_C	Public Service Aide - Assistant	O	D	(1.00)	-	-	(1.00)	-	-
GFS	ADM	01122903-1	296645	207650	207650	10010	10001300	0001	16902	5010	9920_C	Public Service Aide - Assistant	O	D	-	-	-	-	-	-
GFS	ADM	01122904-1	296645	207650	207650	10010	10001300	0001	16902	5010	9920_C	Public Service Aide - Assistant	O	D	1.00	-	-	1.00	-	-
GFS	ADM	01122905-1	296645	207650	207650	10010	10001300	0001	16902	5010	9920_C	Public Service Aide - Assistant	O	D	-	-	-	-	-	-
NGFS	DPH	01070238	240642	251892	251892	11580	10041976	0001	10001	5010/5130	2328_C	Nurse Practitioner	G	H	(0.30)	(117,155)	117,155	(0.30)	(117,155)	117,155
NGFS	DPH	01151979	240642	251892	251892	11580	10041976	0001	10001	5010/5130	2328_C	Nurse Practitioner	G	H	0.30	117,155	(117,155)	0.30	117,155	(117,155)
GFS	DPH	01140085	207705	210705	210705	10000	10034067	0006	10000	5010/5130	2230_C	Physician Specialist	A	H	0.40	173,590	(173,590)	0.40	(181,220)	(181,220)
GFS	DPH	NEWP339455	207705	210705	210705	10000	10034067	0006	10000	5010/5130	2230_C	Physician Specialist	A	D	(0.40)	(173,590)	173,590	(0.40)	(181,220)	181,220
GFS	DPH	01016191	240642	251899	251899	10000	10001995	0001	10000	5010/5130	2208_C	Dental Hygienist	A	D	(1.00)	(196,339)	196,339	(1.00)	(204,462)	204,462
GFS	DPH	01094503	240642	251899	251899	10000	10001995	0001	10000	5010/5130	2208_C	Dental Hygienist	A	R	1.00	196,339	(196,339)	1.00	204,462	(204,462)
GFS	REC	01013079	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1820_C	Junior Administrative Analyst	A	R	(1.00)	(140,374)	140,374	(1.00)	(146,367)	146,367
GFS	REC	01077890	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1823_C	Senior Administrative Analyst	A	R	(1.00)	(204,834)	204,834	(1.00)	(213,257)	213,257
GFS	REC	01111133	207912	207913	150675	10080	10001740	0025	10000	5010/5130	3302_C	Admission Attendant	A	R	(1.00)	(107,722)	107,722	(1.00)	(112,513)	112,513
GFS	REC	01111139	207912	207913	150675	10080	10001740	0025	10000	5010/5130	3302_C	Admission Attendant	A	R	(0.75)	(80,794)	80,794	(0.75)	(84,385)	84,385
GFS	REC	01111253	207912	207913	150675	10080	10001740	0001	10000	5010/5130	3286_C	Recreation Coordinator	A	R	(1.00)	(134,144)	134,144	(1.00)	(139,907)	139,907
GFS	REC	01111254	207912	207913	150675	10080	10001740	0252	10000	5010/5130	3286_C	Recreation Coordinator	A	R	(1.00)	(134,144)	134,144	(1.00)	(139,907)	139,907
GFS	REC	01111255	207912	207913	150675	10080	10001740	0252	10000	5010/5130	1824_C	Principal Administrative Analyst	A	R	(1.00)	(233,952)	233,952	(1.00)	(243,448)	243,448
GFS	REC	01111255	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1824_C	Principal Administrative Analyst	A	R	(1.00)	(134,144)	134,144	(1.00)	(146,367)	146,367
GFS	REC	01133470	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1822_C	Administrative Analyst	A	R	(1.00)	(178,423)	178,423	(1.00)	(185,819)	185,819
GFS	REC	01135613	207912	207913	150675	10080	10001740	0252	10000	5010/5130	1822_C	Administrative Analyst	A	R	(1.00)	(178,423)	178,423	(1.00)	(185,819)	185,819
GFS	REC	01135627	207912	207913	150675	10080	10001740	0252	10000	5010/5130	1820_C	Junior Administrative Analyst	A	R	(1.00)	(140,374)	140,374	(1.00)	(146,367)	146,367
GFS	REC	01135628	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1822_C	Administrative Analyst	A	R	(1.00)	(140,374)	140,374	(1.00)	(146,367)	146,367
GFS	REC	01135664	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1820_C	Junior Administrative Analyst	A	R	(1.00)	(140,374)	140,374	(1.00)	(146,367)	146,367
GFS	REC	01013079	207912	207913	150675	10080	10001740	0001	10002	5010/5130	1823_C	Senior Administrative Analyst	A	R	1.00	204,834	204,834	1.00	213,257	(213,257)
GFS	REC	01077890	207912	207913	150675	10080	10001740	0001	10002	5010/5130	1822_C	Administrative Analyst	A	R	1.00	204,867	204,867	1.00	205,013	(250,913)
GFS	REC	01093474	207912	207913	150675	10080	10001740	0252	10000	5010/5130	1824_C	Principal Administrative Analyst	A	R	1.00	233,952	(233,952)	1.00	(243,448)	(243,448)
GFS	REC	01107568	207912	207913	150675	10080	10001740	0001	10002	5010/5130	3302_C	Admission Attendant	A	R	1.00	107,722	(107,722)	1.00	(112,513)	(112,513)
GFS	REC	01111133	207912	207913	150675	10080	10001740	0252	10000	5010/5130	3302_C	Admission Attendant	A	R	0.75	80,794	(80,794)	0.75	(84,385)	(84,385)
GFS	REC	01111139	207912	207913	150675	10080	10001740	0001	10002	5010/5130	3286_C	Recreation Coordinator	A	R	1.00	134,144	(134,144)	1.00	(139,907)	(139,907)
GFS	REC	01111253	207912	207913	150675	10080	10001740	0001	10002	5010/5130	3286_C	Recreation Coordinator	A	R	1.00	134,144	(134,144)	1.00	(139,907)	(139,907)
GFS	REC	01111255	207912	207913	150675	10080	10001740	0001	10002	5010/5130	1824_C	Principal Administrative Analyst	A	R	1.00	233,952	(233,952)	1.00	(243,448)	(243,448)
GFS	REC	01119551	207912	207913	150675	10080	10001740	0001	10002	5010/5130	1820_C	Junior Administrative Analyst	A	R	1.00	140,374	(140,374)	1.00	(146,367)	(146,367)
GFS	REC	01133470	207912	207913	150675	10080	10001740	0001	10002	5010/5130	1822_C	Administrative Analyst	A	R	1.00	140,374	(140,374)	1.00	(146,367)	(146,367)
GFS	REC	01133470	207912	207913	150675	10080	10001740	0001	10002	5010/5130	1820_C	Junior Administrative Analyst	A	R	1.00	140,374	(140,374)	1.00	(146,367)	(146,367)
GFS	REC	01135613	207912	207913	150675	10080	10001740	0001	10002	5010/5130	1824_C	Principal Administrative Analyst	A	R	1.00	233,952	(233,952)	1.00	(243,448)	(243,448)
GFS	REC	01135627	207912	207913	150675	10080	10001740	0252	10000	5010/5130	993M_C	Attrition Savings - Miscellaneous	S	(2.16)	(411,337.00)	411,337	(2.16)	(414,774)	(414,774)	
GFS	REC	01135627	207912	207913	150675	10080	10001740	0252	10000											

GFS	FIR	SPCL	130651	130651	130651	10060	10034532	0001	10002	5010/5130	PREMU_X	Premium Pay - Uniform	S		-	6,853	(6,853)	-	6,853	(6,853)
GFS	WOM	01147719	232395	232395	232395	10000	10026801	0001	10000	5010/5130	0951_C	Deputy Director I	A	TF						
GFS	HRC	01147719	232021	232021	232021	10000	10026801	0001	10000	5010/5130	0951_C	Deputy Director I	A	D	0.24	57,808	(57,808)			
NGFS	LIB	SPCL	232048	232048	232048	13140	10026751	0001	10000	5010/5130	9993M_C	Attrition Savings - Miscellan	S			12,895	(12,895)		13,371	(13,371)

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Fiscal Years 2025-2026 and 2026-2027
Summary

	FY 2025-2026					FY 2026-2027					
	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance			Total	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance		
GENERAL OBLIGATION BONDS											
CITY AND COUNTY OF SAN FRANCISCO	\$ 294,161,279	\$ 125,712,353	\$ 800	\$ 419,874,432	\$ 174,865,841	\$ 112,542,866	\$ 800	\$ 287,409,507			
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT	42,160,000	24,749,932	-	66,909,932	18,640,000	22,814,606	-	41,454,606			
SAN FRANCISCO UNIFIED SCHOOL DISTRICT	95,080,000	45,013,734	-	140,093,734	106,265,000	40,385,870	-	146,650,870			
BAY AREA RAPID TRANSIT DISTRICT	18,963,602	31,680,544	-	50,644,146	19,894,431	30,729,495	-	50,623,926			
SUB-TOTAL GENERAL OBLIGATIONS - FROM AD VALOREM PROPERTY TAXES	\$ 450,364,881	\$ 227,156,563	\$ 800	\$ 677,522,244	\$ 319,665,272	\$ 206,472,837	\$ 800	\$ 526,138,909			
OTHER DEBTS - GOVERNMENTAL ACTIVITIES											
SUB-TOTAL OTHER DEBTS - GOVERNMENTAL ACTIVITIES	\$ 57,148,862	\$ 60,681,980	\$ 4,791,996	\$ 122,622,838	\$ 70,109,013	\$ 79,004,466	\$ 6,897,272	\$ 156,010,751			
PUBLIC SERVICE ENTERPRISE - REV BONDS, CERTIFICATES OF PARTICIPATION AND LOANS	\$ 445,662,913	\$ 856,636,970	\$ 2,270,266	\$ 1,304,570,149	\$ 477,634,990	\$ 924,429,751	\$ 2,527,395	\$ 1,404,592,136			
TOTAL DEBT PAYMENTS	\$ 953,176,656	\$ 1,144,475,513	\$ 7,063,062	\$ 2,104,715,231	\$ 867,409,275	\$ 1,209,907,054	\$ 9,425,467	\$ 2,086,741,796			

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2025-2026 and 2026-2027

GENERAL CITY

1992 UMB Program - Seismic Safety, Series 2007A - Drawdown 1-7
 2016 Affordable Housing-Preservation and Seismic Safety Series 2019A
 2016 Affordable Housing-Preservation and Seismic Safety Series 2020C
 2016 Affordable Housing-Preservation and Seismic Safety Series 2025E
 2008 Clean and Safe Neighborhood Parks, BAB Series 2010D ⁽¹⁾
 2008 Clean and Safe Neighborhood Parks, Series 2016A
 2012 Clean and Safe Neighborhood Parks, Series 2016B
 2008 San Francisco General Hospital Improvement, BAB Series 2010C ⁽¹⁾
 2010 Earthquake Safety & Emergency Response Series 2016C
 2014 Earthquake Safety & Emergency Response Series 2016D
 2020 Earthquake Safety & Emergency Response Series 2021B-1
 2020 Earthquake Safety & Emergency Response, Series 2021E-1
 2020 Earthquake Safety & Emergency Response, Series 2025B-1
 2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1
 2018 Embarcadero Seawall Earthquake Safety, Series 2025A-2
 2011 Road Repaving and Street Safety, Series 2016E
 2014 Transportation & Road Improvements Series 2020B
 2014 Transportation & Road Improvements Series 2021C-1
 2015 Affordable Housing Series 2016F
 2015 Affordable Housing Series 2018D
 2015 Affordable Housing, Series 2019C
 2019 Social Bonds-Affordable Housing, Series 2021A
 2019 Social Bonds-Affordable Housing, Series 2023C
 2024 Social Bonds-Affordable Housing, Series 2025D
 2016 Public Health and Safety, Series 2020D-1
 2020 Health and Recovery, Series 2021D-1
 2020 Health and Recovery, Series 2023A
 2020 Health and Recovery, Series 2025G (estimated) - \$146.8M
 2024 Healthy, Safe and Vibrant SF, Series 2025F (estimated) - \$189.9M
 General Obligation Bond Refunding, Series 2020 R1
 General Obligation Bond Refunding, Series 2021 R1
 General Obligation Bond Refunding, Series 2021 R2 ⁽²⁾
 General Obligation Bond Refunding, Series 2022-R1
 General Obligation Bond Refunding, Series 2024-R1

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
\$ 2,011,279	\$ 399,475	\$ -	\$ 2,410,754	\$ 1,940,841	\$ 299,907	\$ -	\$ 2,240,748	
1,050,000	2,699,132	-	3,749,132	1,080,000	2,667,086	-	3,747,086	
1,690,000	2,446,471	-	4,136,471	1,710,000	2,427,814	-	4,137,814	
275,000	1,935,495	-	2,210,495	290,000	1,921,058	-	2,211,058	
3,320,000	1,059,843	150	4,379,993	3,440,000	873,923	150	4,314,073	
430,000	147,150	-	577,150	440,000	134,250	-	574,250	
1,390,000	477,750	-	1,867,750	1,430,000	436,050	-	1,866,050	
16,185,000	5,167,992	150	21,353,142	16,775,000	4,261,632	150	21,036,782	
1,295,000	431,925	-	1,726,925	1,330,000	393,075	-	1,723,075	
4,360,000	1,457,213	-	5,817,213	4,490,000	1,326,413	-	5,816,413	
1,840,000	2,515,900	-	4,355,900	1,930,000	2,423,900	-	4,353,900	
1,700,000	2,327,500	-	4,027,500	1,785,000	2,242,500	-	4,027,500	
5,875,000	9,711,500	-	15,586,500	6,170,000	9,417,750	-	15,587,750	
-	754,250	-	754,250	-	754,250	-	754,250	
4,220,000	5,482,462	-	9,702,462	3,850,000	5,291,718	-	9,141,718	
2,265,000	756,300	-	3,021,300	2,330,000	688,350	-	3,018,350	
5,220,000	1,806,200	-	7,026,200	5,325,000	1,701,800	-	7,026,800	
2,380,000	3,254,800	-	5,634,800	2,500,000	3,135,800	-	5,635,800	
2,665,000	971,680	-	3,636,680	2,725,000	907,987	-	3,632,987	
4,690,000	2,952,943	-	7,642,943	4,870,000	2,777,068	-	7,647,068	
1,205,000	458,585	-	1,663,585	1,230,000	436,293	-	1,666,293	
6,065,000	3,696,727	-	9,761,727	6,125,000	3,637,412	-	9,762,412	
2,345,000	5,188,078	-	7,533,078	2,485,000	5,047,378	-	7,532,378	
2,325,000	4,168,071	-	6,493,071	2,430,000	4,062,981	-	6,492,981	
2,450,000	3,053,850	-	5,503,850	2,550,000	2,931,350	-	5,481,350	
4,700,000	6,428,800	-	11,128,800	4,935,000	6,193,800	-	11,128,800	
685,000	1,144,750	-	1,829,750	650,000	1,110,500	-	1,760,500	
60,000,000	9,092,644	-	69,092,644	2,445,000	5,643,300	-	8,088,300	
61,000,000	7,868,367	-	68,868,367	4,565,000	6,067,271	-	10,632,271	
12,240,000	5,832,450	500	18,072,950	12,855,000	5,220,450	500	18,075,950	
4,840,000	2,851,550	-	7,691,550	5,075,000	2,609,550	-	7,684,550	
3,570,000	562,500	-	4,132,500	3,745,000	384,000	-	4,129,000	
27,120,000	12,580,500	-	39,700,500	28,495,000	11,224,500	-	39,719,500	
42,755,000	16,029,500	-	58,784,500	32,870,000	13,891,750	-	46,761,750	

TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM & TOBACCO SETTLEMENT REVENUE

\$ 294,161,279 \$ 125,712,353 \$ 800 \$ 419,874,432 \$ 174,865,841 \$ 112,542,866 \$ 800 \$ 287,409,507

NET BID PREMIUM, FEDERAL SUBSIDY & TSR

2020 Health and Recovery, Series 2023A
 2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1
 2008 San Francisco General Hospital Improvement, BAB Series 2010C ⁽¹⁾
 2008 Clean and Safe Neighborhood Parks, BAB Series 2010D ⁽¹⁾
 Tobacco Settlement Revenue Reimbursement ⁽²⁾
 SB 1128 Reimbursement ⁽²⁾
 PASS Program-Affordable Housing Loan Repayments

\$ -	\$ (67,685)	\$ -	\$ (67,685)	\$ -	\$ -	\$ -	\$ -
-	(754,250)	-	(754,250)	-	(195,673)	-	(195,673)
-	(1,705,696)	-	(1,705,696)	-	(1,406,551)	-	(1,406,551)
-	(349,801)	-	(349,801)	-	(288,438)	-	(288,438)
(13,962,000)	(1,315,020)	-	(15,277,020)	(14,665,000)	(101,385)	-	(14,766,385)
-	(2,111,980)	-	(2,111,980)	-	(2,627,515)	-	(2,627,515)
(869,863)	(7,081,098)	-	(7,950,961)	-	-	-	-

GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM & TSR

\$ 279,329,416 \$ 112,326,823 \$ 800 \$ 391,657,039 \$ 160,200,841 \$ 107,923,303 \$ 800 \$ 268,124,944

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2025-2026 and 2026-2027

OUTSIDE CITY BUDGET**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39**

	FY 2025-2026	FY 2026-2027						
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
2020 Community College District Refunding Bonds	1,500,000	782,950	-	2,282,950	1,575,000	707,950	-	2,282,950
2020 Community College District, 2020 Series A	-	2,979,450	-	2,979,450	-	2,979,450	-	2,979,450
2020 Community College District, 2020 Series A-1	4,705,000	4,559,744	-	9,264,744	5,240,000	4,497,168	-	9,737,168
2020 Community College District, 2024 Series B	22,335,000	12,599,038	-	34,934,038	395,000	11,482,288	-	11,877,288
2025 Community College District Refunding Bonds	<u>13,620,000</u>	<u>3,828,750</u>	<u>-</u>	<u>17,448,750</u>	<u>11,430,000</u>	<u>3,147,750</u>	<u>-</u>	<u>14,577,750</u>
SF COMMUNITY COLLEGE DISTRICT TOTAL								
TOTAL BEFORE OFFSET FOR NET BID PREMIUM	\$ 42,160,000	\$ 24,749,932	\$ -	\$ 66,909,932	\$ 18,640,000	\$ 22,814,606	\$ -	\$ 41,454,606

NET BID PREMIUM**2020 Community College District, 2024 Series B****SF COMMUNITY COLLEGE DISTRICT, NET OF BID PREMIUM**

	(8,084,369)	-	(8,084,369)	-	-	-	-	-
	\$ 42,160,000	\$ 16,665,563	\$ -	\$ 58,825,563	\$ 18,640,000	\$ 22,814,606	\$ -	\$ 41,454,606

SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39

2006 Unified School District, 2010 Series C (QSCBs) ⁽¹⁾	\$ -	\$ 742,969	\$ -	\$ 742,969	\$ 12,955,000	\$ 681,055	\$ -	\$ 13,636,055
2006 Unified School District, 2010 Series D (BABS) ⁽¹⁾	11,755,000	2,886,426	-	14,641,426	-	2,212,276	-	2,212,276
2006 Unified School District, 2015 Series F	755,000	360,463	-	1,115,463	795,000	322,713	-	1,117,713
2011 Unified School District, 2015 Series C	10,635,000	5,066,363	-	15,701,363	11,170,000	4,534,613	-	15,704,613
2015 Unified School District Refunding Bonds	3,325,000	99,750	-	3,424,750	-	-	-	-
2016 Unified School District, Series A	6,935,000	4,181,613	-	11,116,613	7,285,000	3,834,863	-	11,119,863
2016 Unified School District, Series B	9,260,000	6,733,200	-	15,993,200	9,630,000	6,362,800	-	15,992,800
2020 General Obligation Refunding Bonds	11,535,000	2,023,200	-	13,558,200	12,000,000	1,561,800	-	13,561,800
2016 Unified School District, Series C	8,150,000	10,527,500	-	18,677,500	8,555,000	10,120,000	-	18,675,000
2022 General Obligation Refunding Bonds	9,970,000	4,760,000	-	14,730,000	10,470,000	4,261,500	-	14,731,500
2024 Unified School District, 2025 Series A	<u>22,760,000</u>	<u>7,632,250</u>	<u>-</u>	<u>30,392,250</u>	<u>33,405,000</u>	<u>6,494,250</u>	<u>-</u>	<u>39,899,250</u>

TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY & NET BID PREMIUM

	\$ 95,080,000	\$ 45,013,734	\$ -	\$ 140,093,734	\$ 106,265,000	\$ 40,385,870	\$ -	\$ 146,650,870
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FEDERAL SUBSIDY & NET BID PREMIUM

2006 Unified School District, 2010 Series C (QSCBs) ⁽¹⁾	-	(245,217)	-	(245,217)	-	(224,782)	-	(224,782)
2006 Unified School District, 2010 Series D (BABS) ⁽¹⁾	-	(952,665)	-	(952,665)	-	(730,162)	-	(730,162)
2024 Unified School District, 2025 Series A	-	(1,010)	-	(1,010)	-	-	-	-

SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY & PREMIUM

	\$ 95,080,000	\$ 43,814,842	\$ -	\$ 138,894,842	\$ 106,265,000	\$ 39,430,926	\$ -	\$ 145,695,926
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CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
BAY AREA RAPID TRANSIT DISTRICT (BART)								
2004 BART Earthquake Safety Bonds 2013 Series C	\$ 3,476,438	\$ 585,573	\$ -	\$ 4,062,011	\$ 3,378,016	\$ 422,486	\$ -	\$ 3,800,502
2004 BART Gen Obligation Bonds Refunding 2015 Series D	4,203,754	3,495,638	-	7,699,392	4,670,837	3,273,773	-	7,944,610
2004 BART Gen Obligation Bonds Refunding 2017 Series E	-	1,030,437	-	1,030,437	-	1,030,437	-	1,030,437
2004 BART Gen Obligation Bonds 2019 Series F-1	2,310,397	2,481,157	-	4,791,554	2,425,499	2,374,887	-	4,800,386
2004 BART Gen Obligation Bonds Refunding 2019 Series G	-	409,831	-	409,831	-	409,831	-	409,831
2016 BART General Obligation Bonds 2017 Series A	1,985,106	3,561,013	-	5,546,119	2,085,196	3,459,256	-	5,544,452
2016 BART General Obligation Bonds 2019 Series B-1	2,133,572	3,637,273	-	5,770,845	2,240,334	3,527,925	-	5,768,259
2016 BART General Obligation Bonds 2020 Series C	3,347,990	6,562,334	-	9,910,324	3,513,137	6,390,806	-	9,903,943
2016 BART General Obligation Bonds 2022 Series D	1,506,345	9,917,288	-	11,423,633	1,581,412	9,840,094	-	11,421,506
TOTAL BART	\$ 18,963,602	\$ 31,680,544	\$ -	\$ 50,644,146	\$ 19,894,431	\$ 30,729,495	\$ -	\$ 50,623,926
SUB-TOTAL SFCCD, SFUSD AND BART	\$ 156,203,602	\$ 101,444,210	\$ -	\$ 257,647,812	\$ 144,799,431	\$ 93,929,971	\$ -	\$ 238,729,402
TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART ⁽³⁾	\$ 450,364,881	\$ 227,156,563	\$ 800	\$ 677,522,244	\$ 319,665,272	\$ 206,472,837	\$ 800	\$ 526,138,909

(1) Interest payment will be offset in part by available federal subsidies of interest.

(2) Debt service will be offset by available tobacco settlement revenues (TSR). The offset assumes that TSR will be available to cover GOBs debt service with respect to Laguna Honda Hospital Series 2008-R3 and Laguna Honda Hospital Series 2005A & 2005I. Series 2005A & 2005I were refunded by GOB Refunding Series 2011-R1 and Series 2008-R3 by GOB Refunding Series 2015-R1. GOB Refunding Series 2011-R1 was subsequently refunded by GOB Series 2021-R2 and Series 2015-R1 was subsequently refunded by GOB Series 2024-R1.

(3) For AAO purpose, the totals in the summary are gross of net bid premium, federal subsidies and tobacco settlement revenue.

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Other Debt Service
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026						FY 2026-2027					
	Principal	Interest	Total Debt Service		Additional Rental	Total ⁽⁴⁾	Principal	Interest	Total Debt Service		Additional Rental	Total ⁽⁴⁾
CERTIFICATES OF PARTICIPATION ⁽⁵⁾												
War Memorial Veterans Building Improvement Series 2016A	\$ 1,030,000	\$ 266,825	\$ 1,296,825	\$ 7,000	\$ 1,303,825		\$ 1,060,000	\$ 235,914	\$ 1,295,914	\$ 7,000	\$ 1,302,914	
Hope SF Series 2017A	705,000	884,168	1,589,168	7,000	1,596,168		730,000	859,493	1,589,493	7,000	1,596,493	
Moscone Expansion Project Series 2017B	13,800,000	13,396,963	27,196,963	11,000	27,207,963		14,490,000	12,706,963	27,196,963	11,000	27,207,963	
Less: MED Assessments	(13,800,000)	(3,322,997)	(17,122,997)	-	(17,122,997)		(14,490,000)	(2,330,448)	(16,820,448)	-	(16,820,448)	
Net City Contribution:	-	10,073,966	10,073,966	11,000	10,084,966		-	10,376,515	10,376,515	11,000	10,387,515	
Refunding Certificate of Participation Series 2019-R1	1,585,000	587,913	2,172,913	6,625	2,179,538		1,660,000	508,663	2,168,663	6,625	2,175,288	
Refunding Certificate of Participation Series 2020-R1 (Multipl Capital Impr.)	4,920,000	1,888,200	6,808,200	11,000	6,819,200		5,175,000	1,635,825	6,810,825	12,530	6,823,355	
49 South Van Ness Project, Series 2019A	5,525,000	9,345,950	14,870,950	10,250	14,881,200		5,805,000	9,069,700	14,874,700	10,250	14,884,950	
Animal Care and Control, Series 2020	1,830,000	1,661,100	3,491,100	10,250	3,501,350		1,920,000	1,569,600	3,489,600	10,250	3,499,850	
Multiple Capital Improvement Projects, Series 2021A	2,985,000	2,880,150	5,865,150	11,000	5,876,150		3,130,000	2,730,900	5,860,900	11,000	5,871,900	
Affordable Housing & Community Facilities Projects Series 2023A	2,910,000	6,120,425	9,030,425	7,500	9,037,925		3,090,000	5,940,425	9,030,425	7,500	9,037,925	
Multiple Capital Improvement Projects Series 2023B	2,570,000	3,486,413	6,056,413	16,500	6,072,913		2,700,000	3,354,663	6,054,663	16,500	6,071,163	
Multiple Capital Improvement Projects Series 2024A	3,850,000	5,156,800	9,006,800	11,000	9,017,800		4,040,000	4,964,300	9,004,300	11,000	9,015,300	
Refunding Certificate of Participation Series 2024-R1	8,930,000	9,969,550	18,899,550	11,000	18,910,550		9,360,000	9,523,050	18,883,050	11,000	18,894,050	
Music Concourse Garage Projects Series 2025A	390,000	927,191	1,317,191	11,000	1,328,191		435,000	880,200	1,315,200	11,000	1,326,200	
Treasure Island-Stage 2 Infrastructure Projects Series 2025B	-	2,247,291	2,247,291	11,000	2,258,291		1,545,000	2,210,450	3,755,450	11,000	3,766,450	
Treasure Island-Stage 2 Infrastructure Projects Series 2025B - Capitalized Interest	-	(2,247,291)	(2,247,291)	-	(2,247,291)		-	-	-	-	-	
Approved HOJ Relocation Improvement Projects	-	-	-	-	-		455,000	1,153,425	1,608,425	200,000	1,808,425	
Approved Affordable Housing and Community Development	-	-	-	-	-		305,000	438,550	743,550	200,000	943,550	
Approved Critical Repairs (Unissued FY22 & FY23)	-	-	-	-	-		1,480,000	1,993,613	3,473,613	200,000	3,673,613	
Approved Economic Recovery Stimulus (Unissued FY22 & FY23)	-	-	-	-	-		900,000	1,209,263	2,109,263	200,000	2,309,263	
Approved Street Repaving Program (FY24, \$32.8M)	995,000	1,258,075	2,253,075	200,000	2,453,075		1,060,000	2,451,475	3,511,475	200,000	3,711,475	
Approved Critical Repairs & Recession Allowance (FY24, \$25.6M)	765,000	1,030,219	1,795,219	200,000	1,995,219		815,000	2,008,800	2,823,800	200,000	3,023,800	
Approved HOPE SF COPs (\$56.94M)	-	-	-	-	-		1,635,000	781,608	2,416,608	200,000	2,616,608	
Approved Critical Repairs & Streets (FY25, \$45M)	-	-	-	-	-		1,360,000	1,714,863	3,074,863	200,000	3,274,863	
Proposed 170 Otto Exit Project (\$55M)	-	1,392,842	1,392,842	200,000	1,592,842		1,655,000	4,178,525	5,833,525	200,000	6,033,525	
Proposed Treasure Island-Stage 2 Infrastructure Projects (\$65M)	-	-	-	-	-		2,025,000	4,227,600	6,252,600	400,000	6,652,600	
Proposed FY26/FY27 Streets (\$50M)	-	-	-	-	-		730,000	2,095,450	2,825,450	200,000	3,025,450	
TOTAL CERTIFICATES OF PARTICIPATION	\$ 38,990,000	\$ 56,929,786	\$ 95,919,786	\$ 742,125	\$ 96,661,911		\$ 53,070,000	\$ 76,112,869	\$ 129,182,869	\$ 2,543,655	\$ 131,726,524	
LOANS AND LEASES												
San Francisco Marina-West Harbor Loan	\$ 592,987	\$ 865,033	\$ 1,458,020	\$ -	\$ 1,458,020		\$ 620,281	\$ 837,739	\$ 1,458,020	\$ -	\$ 1,458,020	
Citywide Emergency Radio Replacement Project	3,650,875	77,997	3,728,872	11,000	3,739,872		1,848,732	15,705	1,864,437	11,000	1,875,437	
TOTAL LOANS AND LEASES	\$ 4,243,862	\$ 943,030	\$ 5,186,892	\$ 11,000	\$ 5,197,892		\$ 2,469,013	\$ 853,444	\$ 3,322,457	\$ 11,000	\$ 3,333,457	
SAN FRANCISCO FINANCE CORP LEASE REVENUE BONDS												
OPEN SPACE FUND (VARIOUS PARK PROJECTS)												
LRB Refunding Open Space Fund Series 2018A	\$ 3,840,000	\$ 623,000	\$ 4,463,000	\$ 76,520	\$ 4,539,520		\$ 4,035,000	\$ 431,000	\$ 4,466,000	\$ 76,434	\$ 4,542,434	
MOSCONE CENTER EXPANSION PROJECT												
LR Refunding Bonds Series 2008 -1, 2	\$ 8,600,000	\$ 2,001,764	\$ 10,601,764	\$ 320,428	\$ 10,922,192		\$ 9,000,000	\$ 1,481,753	\$ 10,481,753	\$ 288,785	\$ 10,770,538	
LIBRARY PRESERVATION FUND												
LRB Refunding Series 2018B	\$ 1,475,000	\$ 184,400	\$ 1,659,400	\$ 44,019	\$ 1,703,419		\$ 1,535,000	\$ 125,400	\$ 1,660,400	\$ 42,736	\$ 1,703,136	
Property Insurance on Existing Debt ⁽⁵⁾												
	\$ -	\$ -	\$ -	\$ 3,597,904	\$ 3,597,904		\$ -	\$ -	\$ -	\$ 3,934,662	\$ 3,934,662	
TOTAL OTHER DEBT SERVICE	\$ 57,148,862	\$ 60,681,980	\$ 117,830,842	\$ 4,791,996	\$ 122,622,838		\$ 70,109,013	\$ 79,004,466	\$ 149,113,479	\$ 6,897,272	\$ 156,010,751	

(4) A portion or all debt service payment is payable from non-general fund revenue.

(5) Additional Rental includes bond-related expenses such as trustee and arbitrage rebate computation fees shown by issue. Property insurance for outstanding COPs is shown as a total at the bottom of the table.

(6) Does not include budgeted optional paydowns for commercial paper on Police Vehicle Acquisition.

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026					FY 2026-2027				
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total		
HETCH HETCHY WATER & POWER ENTERPRISE										
2011 Qualified Energy Conservation Bonds	\$ 575,523	\$ 62,016	\$ -	\$ 637,539	\$ 582,440	\$ 34,654	\$ -	\$ 617,094		
2015 New Clean Renewable Energy Bonds	152,001	53,361	-	205,362	154,115	46,314	-	200,429		
2015 Power Revenue Bonds Series A (Green)	-	1,592,950	-	1,592,950	830,000	1,576,350	-	2,406,350		
2015 Power Revenue Bonds Series B	945,000	24,900	-	969,900	150,000	3,000	-	153,000		
2021 Power Revenue Bonds Series A	1,455,000	2,979,425	-	4,434,425	1,530,000	2,904,800	-	4,434,800		
2021 Power Revenue Bonds Series B	620,000	2,000,250	-	2,620,250	650,000	1,968,500	-	2,618,500		
2023 Power Revenue Bonds Series A	-	3,097,625	-	3,097,625	1,075,000	6,168,375	-	7,243,375		
SRF Loan:										
Mt. Tunnel Improvements Project	-	-	-	-	-	-	-	-		
COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%)	482,617	739,364	923	1,222,904	503,030	708,010	923	1,211,963		
Trustee and Arbitrage Computation Fee (Power Bonds)	-	14,395	-	14,395	-	14,395	-	14,395		
TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET	\$ 4,230,141	\$ 10,564,286	\$ 923	\$ 14,795,350	\$ 5,474,585	\$ 13,424,398	\$ 923	\$ 18,899,906		
Federal Offsets										
2011 Qualified Energy Conservation Bonds Federal Offset	-	(43,700)	-	(43,700)	-	(24,419)	-	(24,419)		
2015 New Clean Renewable Energy Bonds Federal Offset	-	(35,224)	-	(35,224)	-	(30,572)	-	(30,572)		
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(244,027)	-	(244,027)	-	(233,679)	-	(233,679)		
TOTAL HETCH HETCHY WATER & POWER	\$ 4,230,141	\$ 10,241,335	\$ 923	\$ 14,472,399	\$ 5,474,585	\$ 13,135,728	\$ 923	\$ 18,611,236		
LAGUNA HONDA HOSPITAL ⁽⁷⁾										
COP Refunding Series 2019-R1	\$ 7,380,000	\$ 1,866,000	\$ 9,875	\$ 9,255,875	\$ 7,745,000	\$ 1,497,000	\$ 9,875	\$ 9,251,875		
SB 1128 Reimbursement Offset	(7,380,000)	(271,862)	-	(7,651,862)	(7,380,000)	(268,552)	-	(7,648,552)		
TOTAL LAGUNA HONDA HOSPITAL	\$ -	\$ 1,594,138	\$ 9,875	\$ 1,604,013	\$ 365,000	\$ 1,228,448	\$ 9,875	\$ 1,603,323		
SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY										
SFMTA 2017 Series Revenue Bonds	\$ 4,275,000	\$ 5,707,288	\$ -	\$ 9,982,288	\$ 4,490,000	\$ 5,489,955	\$ -	\$ 9,979,955		
SFMTA 2021 Series A Refunding Revenue Bonds	10,170,000	2,898,934	-	13,068,934	10,255,000	2,805,397	-	13,060,397		
SFMTA 2021 Series B Revenue Bonds	-	179,200	-	179,200	-	179,200	-	179,200		
SFMTA 2021 Series C Revenue Bonds	-	4,596,100	-	4,596,100	-	4,596,100	-	4,596,100		
TOTAL SF MUNICIPAL TRANSPORTATION AGENCY	\$ 14,445,000	\$ 13,381,522	\$ -	\$ 27,826,522	\$ 14,745,000	\$ 13,070,652	\$ -	\$ 27,815,652		
PORT OF SAN FRANCISCO										
Hyde Street Harbor Loan	\$ 194,346	\$ 37,414	\$ -	\$ 231,760	\$ 203,092	\$ 28,668	\$ -	\$ 231,760		
Refunding Revenue Bonds, Series 2020A/B	1,295,000	646,213	-	1,941,213	1,320,000	619,756	-	1,939,756		
Revenue Bonds, Series 2014A/B	595,000	734,381	-	1,329,381	625,000	704,631	-	1,329,631		
COP Port Facilities Project Series 2013 B & C	815,000	1,177,338	10,500	2,002,838	855,000	1,136,588	10,500	2,002,088		
SBH - CalBoating Loan - \$400K	14,438	10,043	-	24,481	15,087	9,394	-	24,481		
SBH - CalBoating Loan - \$3.1M	130,734	81,427	-	212,161	136,617	75,544	-	212,161		
SBH - CalBoating Loan - \$4.5M	192,736	106,577	-	299,313	201,409	97,904	-	299,313		
Other Fiscal Charges	-	100,000	-	100,000	-	100,000	-	100,000		
TOTAL PORT OF SAN FRANCISCO	\$ 3,237,254	\$ 2,893,393	\$ 10,500	\$ 6,141,147	\$ 3,356,205	\$ 2,772,485	\$ 10,500	\$ 6,139,190		

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026					FY 2026-2027				
	Principal	Interest	Additional Rental ⁽¹⁰⁾		Total	Principal	Interest	Additional Rental ⁽¹⁰⁾		Total
			Principal	Interest				Principal	Interest	
SAN FRANCISCO GENERAL HOSPITAL										
Capital Lease - Emergency Back-up Generators	\$ 1,137,354	\$ 31,562	\$ 9,500	\$ 1,178,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SAN FRANCISCO GENERAL HOSPITAL	\$ 1,137,354	\$ 31,562	\$ 9,500	\$ 1,178,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SAN FRANCISCO INTERNATIONAL AIRPORT										
2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D	\$ 9,038,333	\$ 1,510,263	\$ -	\$ 10,548,596	\$ 9,038,333	\$ 1,510,263	\$ -	\$ -	\$ 10,548,596	
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A	50,499,167	4,157,875	-	54,657,042	50,499,167	4,157,875	-	-	54,657,042	
2016 Airport 2nd Series Revenue Bonds Series 2016B/C	-	37,006,250	-	37,006,250	-	37,006,250	-	-	37,006,250	
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016D	12,375,000	1,825,917	-	14,200,917	12,375,000	1,825,917	-	-	14,200,917	
2017 Airport 2nd Series Revenue Bonds Series 2017A	-	17,129,300	-	17,129,300	-	17,129,300	-	-	17,129,300	
2017 Airport 2nd Series Revenue Bonds Series 2017B	-	11,599,250	-	11,599,250	-	11,599,250	-	-	11,599,250	
2017 Airport 2nd Series Revenue Refunding Bonds Series 2017D	12,385,000	875,917	-	13,260,917	12,385,000	875,917	-	-	13,260,917	
2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C	118,333	9,727,168	-	9,845,501	118,333	9,727,168	-	-	9,845,501	
2018 Airport 2nd Series Revenue Bonds Series 2018D	-	36,630,500	-	36,630,500	-	36,630,500	-	-	36,630,500	
2018 Airport 2nd Series Revenue Bonds Series 2018E	-	5,813,750	-	5,813,750	-	5,813,750	-	-	5,813,750	
2018 Airport 2nd Series Revenue Bonds Series 2018F	1,170,833	266,950	-	1,437,783	1,170,833	266,950	-	-	1,437,783	
2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G	5,943,333	1,783,000	-	7,726,333	5,943,333	1,783,000	-	-	7,726,333	
2019 Airport 2nd Series Revenue Bonds Series 2019A	-	57,504,350	-	57,504,350	-	57,504,350	-	-	57,504,350	
2019 Airport 2nd Series Revenue Bonds Series 2019B	-	4,564,000	-	4,564,000	-	4,564,000	-	-	4,564,000	
2019 Airport 2nd Series Revenue Bonds Series 2019C	-	281,471	-	281,471	-	281,471	-	-	281,471	
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D	19,117,500	17,603,750	-	36,721,250	19,117,500	17,603,750	-	-	36,721,250	
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	37,327,350	-	37,327,350	-	37,327,350	-	-	37,327,350	
2019 Airport 2nd Series Revenue Bonds Series 2019F	-	5,346,250	-	5,346,250	-	5,346,250	-	-	5,346,250	
2019 Airport 2nd Series Revenue Bonds Series 2019G	1,570,833	181,808	-	1,752,641	1,570,833	181,808	-	-	1,752,641	
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H	18,644,167	5,527,208	-	24,171,375	18,644,167	5,527,208	-	-	24,171,375	
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020A	-	5,224,350	-	5,224,350	-	5,224,350	-	-	5,224,350	
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020B	-	2,063,000	-	2,063,000	-	2,063,000	-	-	2,063,000	
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020C	-	3,850,724	-	3,850,724	-	3,850,724	-	-	3,850,724	
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021A	-	9,761,250	-	9,761,250	-	9,761,250	-	-	9,761,250	
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021B	-	6,453,500	-	6,453,500	-	6,453,500	-	-	6,453,500	
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021C	-	7,452,995	-	7,452,995	-	7,452,995	-	-	7,452,995	
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022A	36,845,000	13,690,083	-	50,535,083	36,845,000	13,690,083	-	-	50,535,083	
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B	24,615,833	11,017,275	-	35,633,108	24,615,833	11,017,275	-	-	35,633,108	
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C	-	5,648,825	-	5,648,825	-	5,648,825	-	-	5,648,825	
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A	11,962,500	6,948,250	-	18,910,750	11,962,500	6,948,250	-	-	18,910,750	
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023B	-	3,975,500	-	3,975,500	-	3,975,500	-	-	3,975,500	
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023C	-	33,839,718	-	33,839,718	-	33,839,718	-	-	33,839,718	
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023D	-	2,180,703	-	2,180,703	-	2,180,703	-	-	2,180,703	
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024A	-	29,617,589	-	29,617,589	-	29,617,589	-	-	29,617,589	
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024B	-	6,048,956	-	6,048,956	-	6,048,956	-	-	6,048,956	
2025 Airport 2nd Series Revenue Bonds Series 2025A	-	16,143,521	-	16,143,521	-	16,143,521	-	-	16,143,521	
2025 Airport 2nd Series Revenue Bonds Series 2025B	-	3,677,543	-	3,677,543	-	3,677,543	-	-	3,677,543	
2025 Airport 2nd Series Revenue Bonds Series 2025C	8,557,500	235,648	-	8,793,148	8,557,500	235,648	-	-	8,793,148	
Proposed Series 2025 Bonds (Spring)	-	52,261,893	-	52,261,893	-	52,261,893	-	-	52,261,893	
Proposed Series 2026 Bonds	-	3,623,833	-	3,623,833	-	3,623,833	-	-	3,623,833	
Commercial Paper Interest	-	20,340,000	-	20,340,000	-	20,340,000	-	-	20,340,000	
Letter of Credit Fees										
LOC Fees for VRDBs	-	997,456	-	997,456	-	997,456	-	-	997,456	
LOC Fees for Commercial Paper	-	4,469,564	-	4,469,564	-	4,469,564	-	-	4,469,564	
Remarketing Fees	-	276,340	-	276,340	-	276,340	-	-	276,340	
TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT	\$ 212,843,332	\$ 506,460,843	\$ -	\$ 719,304,175	\$ 212,843,332	\$ 506,460,843	\$ -	\$ -	\$ 719,304,175	

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026					FY 2026-2027				
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total		
WASTEWATER ENTERPRISE										
2010 Wastewater Revenue Bonds, Series B BABs	\$ 8,000,000	\$ 9,408,913	\$ -	\$ 17,408,913	\$ 8,270,000	\$ 8,991,893	\$ -	\$ 17,261,893		
2013 Wastewater Revenue Bonds, Series B	-	3,723,800	-	3,723,800	-	3,723,800	-	3,723,800		3,723,800
2016 Wastewater Revenue Bonds, Series A	6,055,000	9,962,900	-	16,017,900	6,365,000	9,682,675	-	16,047,675		
2016 Wastewater Revenue Bonds, Series B	1,705,000	2,808,450	-	4,513,450	1,795,000	2,729,475	-	4,524,475		
2018 Wastewater Revenue Bonds, Series A	6,915,000	9,498,225	-	16,413,225	7,270,000	9,143,600	-	16,413,600		
2018 Wastewater Revenue Bonds, Series B	5,610,000	7,969,250	-	13,579,250	3,500,000	7,741,500	-	11,241,500		
2021 Wastewater Revenue Bonds, Series A	-	11,465,700	-	11,465,700	-	11,465,700	-	11,465,700		
2021 Wastewater Revenue Bonds, Series B	-	1,852,250	-	1,852,250	-	1,852,250	-	1,852,250		
2022 Wastewater Revenue Bonds, Series B	10,175,000	6,183,375	-	16,356,375	10,695,000	5,661,625	-	16,356,625		
2023 Wastewater Revenue Bonds, Series A	-	13,317,531	-	13,317,531	22,000,000	26,085,063	-	48,085,063		
2023 Wastewater Revenue Bonds, Series B "New Money"	-	2,096,000	-	2,096,000	-	7,023,250	-	7,023,250		
2023 Wastewater Revenue Bonds, Series B "Refunding"	-	2,632,000	-	2,632,000	-	2,632,000	-	2,632,000		
2023 Wastewater Revenue Bonds, Series C	-	6,626,400	-	6,626,400	-	6,626,400	-	6,626,400		
2024 Wastewater Revenue Bonds, Series A	-	-	-	-	-	20,068,171	-	20,068,171		
2024 Wastewater Revenue Bonds, Series B	-	4,285,773	-	4,285,773	-	4,285,773	-	4,285,773		
2024 Wastewater Revenue Bonds, Series C	-	-	-	-	-	26,986,000	-	26,986,000		
2024 Wastewater Revenue Bonds, Series D	-	-	-	-	-	4,244,750	-	4,244,750		
SRF Loans:										
North Point Facility Outfall Rehabilitation	505,512	256,445	-	761,957	514,612	247,346	-	761,958		
SEP Primary/Secondary Clarifier Upgrades	838,150	425,191	-	1,263,341	853,237	410,104	-	1,263,341		
SEP 521/522 and Disinfection Upgrades	1,097,581	616,893	-	1,714,474	1,117,337	597,137	-	1,714,474		
Lake Merced Green Infrastructure OSP Gas Utilization	175,444	89,635	-	265,079	178,251	86,827	-	265,078		
OSP Gas Utilization	1,382,144	686,349	-	2,068,493	1,401,494	666,999	-	2,068,493		
SEP Headworks Project	3,239,521	1,170,725	-	4,410,246	3,246,612	1,163,633	-	4,410,245		
SEP Biosolids Digester Facility	-	-	-	-	3,462,569	1,792,000	-	5,254,569		
WIFIA Loan N17128CA (BDFP)	-	5,239,457	-	5,239,457	-	10,478,914	-	10,478,914		
WIFIA Construction Period Loan Servicing Fee (BDFP)	-	32,000	-	32,000	-	33,000	-	33,000		
WIFIA Construction Period Loan Servicing Fee (SEP Headworks)	-	32,000	-	32,000	-	33,000	-	33,000		
WIFIA Construction Period Loan Servicing Fee (Master Agreement)	-	32,000	-	32,000	-	33,000	-	33,000		
COP 525 Golden Gate Office Space, Series 2009 D (COPs 18.88%)	937,362	1,436,028	1,794	2,375,184	977,008	1,375,133	1,794	2,353,935		
Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds)	-	77,535	-	77,535	-	77,535	-	77,535		
TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET	\$ 46,635,714	\$ 101,924,825	\$ 1,794	\$ 148,562,333	\$ 71,646,120	\$ 175,938,553	\$ 1,794	\$ 247,586,467		
Federal Offsets										
2010 Wastewater Revenue Bonds, Series B BABs Federal Offset	-	(3,105,412)	-	(3,105,412)	-	(2,967,774)	-	(2,967,774)		
COP 525 Golden Gate Office Space, Series 2009	-	(473,961)	-	(473,961)	-	(453,862)	-	(453,862)		
TOTAL WASTEWATER ENTERPRISE	\$ 46,635,714	\$ 98,345,452	\$ 1,794	\$ 144,982,960	\$ 71,646,120	\$ 172,516,917	\$ 1,794	\$ 244,164,831		
WATER ENTERPRISE										
2010 Water Revenue Bonds, Series B BABs	\$ 14,225,000	\$ 18,102,888	\$ -	\$ 32,327,888	\$ 14,765,000	\$ 17,268,750	\$ -	\$ 32,033,750		
2010 Water Revenue Bonds, Series E BABs	14,080,000	17,690,820	-	31,770,820	14,585,000	16,916,613	-	31,501,613		
2010 Water Revenue Bonds, Series G BABs	-	24,427,165	-	24,427,165	-	24,427,165	-	24,427,165		
2015 Water Revenue Bonds, Series A	-	-	-	-	-	-	-	-		
2016 Water Revenue Bonds, Series A	26,050,000	20,294,450	-	46,344,450	38,150,000	18,689,450	-	56,839,450		

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total
2016 Water Revenue Bonds, Series B	7,715,000	1,209,050	-	8,924,050	8,015,000	894,450	-	8,909,450
2016 Water Revenue Bonds, Series C	6,455,000	8,117,789	-	14,572,789	6,645,000	7,924,516	-	14,569,516
2017 Water Revenue Bonds, Series A	-	-	-	-	-	-	-	-
2017 Water Revenue Bonds, Series B	-	-	-	-	-	-	-	-
2017 Water Revenue Bonds, Series C	-	-	-	-	-	-	-	-
2017 Water Revenue Bonds, Series D	20,515,000	8,575,475	-	29,090,475	21,540,000	7,524,100	-	29,064,100
2017 Water Revenue Bonds, Series E	7,425,000	2,089,875	-	9,514,875	7,830,000	1,708,500	-	9,538,500
2017 Water Revenue Bonds, Series F	875,000	303,125	-	1,178,125	920,000	258,250	-	1,178,250
2017 Water Revenue Bonds, Series G	-	-	-	-	-	-	-	-
2019 Water Revenue Bonds, Series A	2,050,000	10,421,694	-	12,471,694	2,215,000	10,372,260	-	12,587,260
2019 Water Revenue Bonds, Series B	75,000	550,967	-	625,967	80,000	548,524	-	628,524
2019 Water Revenue Bonds, Series C	80,000	600,223	-	680,223	85,000	597,622	-	682,622
2020 Water Revenue Bonds, Series A	-	7,294,750	-	7,294,750	-	7,294,750	-	7,294,750
2020 Water Revenue Bonds, Series B	-	3,066,500	-	3,066,500	-	3,066,500	-	3,066,500
2020 Water Revenue Bonds, Series C	-	3,413,400	-	3,413,400	-	3,413,400	-	3,413,400
2020 Water Revenue Bonds, Series D	-	1,476,000	-	1,476,000	-	1,476,000	-	1,476,000
2020 Water Revenue Bonds, Series E	595,000	4,234,252	-	4,829,252	660,000	4,216,525	-	4,876,525
2020 Water Revenue Bonds, Series F	1,210,000	3,210,794	-	4,420,794	1,245,000	3,198,597	-	4,443,597
2020 Water Revenue Bonds, Series G	7,525,000	970,097	-	8,495,097	5,380,000	907,713	-	6,287,713
2020 Water Revenue Bonds, Series H	565,000	1,453,639	-	2,018,639	580,000	1,447,951	-	2,027,951
2023 Water Revenue Bonds, Series A	-	17,921,188	-	17,921,188	-	17,921,188	-	17,921,188
2023 Water Revenue Bonds, Series B	-	3,309,438	-	3,309,438	-	3,309,438	-	3,309,438
2023 Water Revenue Bonds, Series C	-	23,293,850	-	23,293,850	-	23,293,850	-	23,293,850
2023 Water Revenue Bonds, Series D	-	1,399,000	-	1,399,000	1,775,000	1,354,625	-	3,129,625
2025 Water Revenue Bonds, Series A	33,260,000	23,445,256	-	56,705,256	23,800,000	21,110,000	-	44,910,000
2025 Water Revenue Bonds, Series B	3,005,000	1,867,597	-	4,872,597	3,205,000	1,639,625	-	4,844,625
2025 Water Revenue Bonds, Series C	1,435,000	903,021	-	2,338,021	1,535,000	793,625	-	2,328,625
SRF Loan:								
Westside Recycled Water Project	5,069,097	1,763,280	-	6,832,377	5,119,787	1,763,280	-	6,883,067
Mt. Tunnel Improvements Project	-	2,536,624	-	2,536,624	-	2,586,524	-	2,586,524
COP 525 Golden Gate Office Space, Series 2009 D BABs (COPs 71.40%)	3,545,021	5,430,932	6,783	8,982,736	3,694,961	5,200,629	6,783	8,902,373
Trustee and Arbitrage Computation Fee (Water Revenue Bonds)	-	141,400	-	141,400	-	141,400	-	141,400
TOTAL WATER ENTERPRISE BEFORE OFFSET	\$ 155,754,118	\$ 219,514,539	\$ 6,783	\$ 375,275,440	\$ 161,824,748	\$ 211,265,820	\$ 6,783	\$ 373,097,351
Federal Offsets								
2010 Water Revenue Bonds, Series B BABs Federal Offset	-	(5,974,858)	-	(5,974,858)	-	(5,699,551)	-	(5,699,551)
2010 Water Revenue Bonds, Series E BABs Federal Offset	-	(5,838,855)	-	(5,838,855)	-	(5,583,328)	-	(5,583,328)
2010 Water Revenue Bonds, Series G BABs Federal Offset	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(1,792,479)	-	(1,792,479)	-	(1,716,467)	-	(1,716,467)
TOTAL WATER ENTERPRISE	\$ 155,754,118	\$ 197,846,161	\$ 6,783	\$ 353,607,062	\$ 161,824,748	\$ 190,204,288	\$ 6,783	\$ 352,035,819
Property Insurance on Existing COP Debt (Enterprise)	\$ -	\$ -	\$ 2,230,891	\$ 2,230,891	\$ -	\$ -	\$ 2,497,520	\$ 2,497,520
TOTAL PUBLIC SERVICE ENTERPRISES	\$ 445,662,913	\$ 856,636,970	\$ 2,270,266	\$ 1,304,570,149	\$ 477,634,990	\$ 924,429,751	\$ 2,527,395	\$ 1,404,592,136

(7) Debt service related to construction cost of Laguna Honda Hospital is offset by SB 1128 sinking fund. The information assumes that SB 1128 reimbursement will be available to partially cover the Certificates of Participation Refunding Bond, Series 2019-R1 LHH debt service.

(8) The Hetch Hetchy Water and Power Enterprise, Wastewater Enterprise, and Water Enterprise are on a fixed two-year budget. The FY 2025-2026 and FY 2026-2027 debt service figures were updated in this AAO.

(9) The Airport is on a fixed two-year budget. The FY 2025-2026 and FY 2026-2027 debt service figures were updated in this AAO.

(10) Additional Rental includes bond-related expenses such as trustee and arbitrage rebate computation fees shown by issue. Property insurance for outstanding COPs is shown as a total at the bottom of the table.

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Asian Art Museum



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San Francisco Recreation & Parks

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



BOARD OF SUPERVISORS
BUDGET & APPROPRIATIONS COMMITTEE

June 20, 2025

CITY AND COUNTY OF SAN FRANCISCO

BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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

June 18, 2025

TO: Budget and Appropriations Committee

FROM: Budget and Legislative Analyst 

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: POL – POLICE DEPARTMENT

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

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

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

FY 2025-26

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

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

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

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

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

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

DEPARTMENT: **POL – POLICE DEPARTMENT**

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

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

FY 2026-27

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

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

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

DEPARTMENT:

POL – POLICE DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

POL - Police Department

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

Fiscal Recommendations

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

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$87,000	\$0	\$87,000	General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$87,000	\$0	\$87,000	Total	\$0	\$0	\$0

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

POL - Police Department

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

Policy Recommendations

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

FY 2025-26			FY 2026-27		
Total Policy Recommendations			Total Policy Recommendations		
	One-Time	Ongoing		One-Time	Ongoing
General Fund	\$0	\$1,250,000	\$1,250,000	\$0	\$1,325,000
Non-General Fund	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$1,250,000	\$1,250,000	\$0	\$1,325,000

POL - Police Department

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000627543	2022	232086	10020	000000805	WORLD WIDE TECHNOLOGY LLC	10024124	\$3,955
0000671092	2022	232087	10010	000001152	SAN FRANCISCO SAFE INC	10024129	\$15,000
0000671092	2022	232087	10010	000001152	SAN FRANCISCO SAFE INC	10024129	\$20,000
						Total	\$38,955

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: AAM – ASIAN ART MUSEUM DEPARTMENT

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

AAM – ASIAN ART MUSEUM DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

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

AAM - Asian Art Museum

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

Fiscal Recommendations

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

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

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

GF = General Fund

1T = One Time

Budget and Appropriations Committee, June 20, 2025

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

AAM - Asian Art Museum

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

Policy Recommendations

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

FY 2025-26			FY 2026-27				
Total Policy Recommendations			Total Policy Recommendations				
	One-Time	Ongoing		One-Time	Ongoing		
General Fund	\$0	\$240,867	\$240,867	General Fund	\$0	\$250,913	\$250,913
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$0	\$240,867	\$240,867	Total	\$0	\$250,913	\$250,913

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

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

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

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

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

DEPARTMENT: **CRT – SUPERIOR COURT**

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

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

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

FY 2025-26

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

FY 2026-27

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

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

DEPARTMENT:

CRT – SUPERIOR COURT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

CRT - Superior Court

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

Fiscal Recommendations

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

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

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: **LIB – PUBLIC LIBRARY**

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

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

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

DEPARTMENT:

LIB – PUBLIC LIBRARY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

LIB - Public Library

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

Fiscal Recommendations

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

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0	General Fund	\$0	\$0	\$0
Non-General Fund	\$210,000	\$304,834	\$514,834	Non-General Fund	\$0	\$313,257	\$313,257
Total	\$210,000	\$304,834	\$514,834	Total	\$0	\$313,257	\$313,257

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

LIB - Public Library

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

Policy Recommendations

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

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

LIB - Public Library

Rec #	Account Title	FY 2025-26							FY 2026-27									
		FTE		Amount				FTE		Amount								
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T			
FY 2025-26																		
Total Policy Recommendations																		
One-Time Ongoing Total																		
General Fund				\$0		\$0		\$0	General Fund				\$0		\$0			
Non-General Fund				\$0		\$497,021		\$497,021	Non-General Fund				\$0		\$517,798			
Total				\$0		\$497,021		\$497,021	Total				\$0		\$517,798			
FY 2026-27																		
Total Policy Recommendations																		
One-Time Ongoing Total																		
General Fund				\$0		\$0		\$0	General Fund				\$0		\$0			
Non-General Fund				\$0		\$517,798		\$517,798	Non-General Fund				\$0		\$517,798			
Total				\$0		\$517,798		\$517,798										

LIB - Public Library

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

LIB - Public Library

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: HRC – HUMAN RIGHTS COMMISSION

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

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

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

FY 2025-26

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

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

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

FY 2026-27

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

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

DEPARTMENT:

HRC – HUMAN RIGHTS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

HRC-Human Rights Commission

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

Fiscal Recommendations

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

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

HRC-Human Rights Commission

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

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

HRC-Human Rights Commission

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

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$76,224	\$384,729	\$460,953	General Fund	\$0	\$406,501	\$406,501
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$76,224	\$384,729	\$460,953	Total	\$0	\$406,501	\$406,501

HRC - Human Rights Commission

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: CHF – CHILDREN, YOUTH AND THEIR FAMILIES

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

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

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

FY 2025-26

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

FY 2026-27

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

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

DEPARTMENT: CHF – CHILDREN, YOUTH AND THEIR FAMILIES

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

CHF - Children, Youth and Their Families

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

Fiscal Recommendations

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

FY 2025-26

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$613,551	\$0	\$613,551
Non-General Fund	\$0	\$0	\$0
Total	\$613,551	\$0	\$613,551

FY 2026-27

Total Recommended Reductions

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

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

CHF - Children, Youth and Their Families

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

Policy Recommendations

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

FY 2025-26			FY 2026-27		
Total Policy Recommendations			Total Policy Recommendations		
	One-Time	Ongoing	Total	One-Time	Ongoing
General Fund	\$0	\$273,200	\$273,200	\$0	\$284,556
Non-General Fund	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$273,200	\$273,200	\$0	\$284,556

CHF - Children, Youth and Their Families

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT:	DEC – EARLY CHILDHOOD				
SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:					
	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Department of Early Childhood	N/A	375,176,907	345,483,726	336,660,759	341,983,695
FTE Count	N/A	64.17	63.19	69.89	67.89

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

DEC – EARLY CHILDHOOD

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

DEC - Early Childhood

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

Fiscal Recommendations

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

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

DEC - Early Childhood

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

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$0	\$476,046	\$476,046	General Fund	\$0	\$562,076	\$562,076
Non-General Fund	\$0	\$177,558	\$177,558	Non-General Fund	\$0	\$118,228	\$118,228
Total	\$0	\$653,604	\$653,604	Total	\$0	\$680,304	\$680,304

DEC - Early Childhood

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: **DBI – BUILDING INSPECTION**

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

DBI – BUILDING INSPECTION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

DBI - Building Inspection

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

Fiscal Recommendations

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

FY 2025-26			FY 2026-27		
Total Recommended Reductions			Total Recommended Reductions		
	One-Time	Ongoing		One-Time	Ongoing
General Fund	\$0	\$0	\$0	\$0	\$0
Non-General Fund	\$27,366	\$90,000	\$117,366	\$0	\$90,000
Total	\$27,366	\$90,000	\$117,366	\$0	\$90,000

DBI- Building Inspection

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: REC – RECREATION & PARK COMMISSION

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

REC – RECREATION & PARK COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

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

YEAR TWO: FY 2026-27

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

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

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

REC - Recreation & Park Commission

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

Fiscal Recommendations

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

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

REC - Recreation & Park Commission

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

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

REC - Recreation & Park Commission

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

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

REC - Recreation & Park Commission

Rec #	Account Title	FY 2025-26							FY 2026-27																											
		FTE		Amount					FTE		Amount																									
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T																					
REC-14	3286 Recreation Coordinator	0.74	0.00	\$68,939	\$0	\$68,939			0.74	0.00	\$71,550	\$0	\$71,550																							
	Mandatory Fringe Benefits			\$30,865	\$0	\$30,865					\$32,540	\$0	\$32,540																							
	3286 Recreation Coordinator	0.19	0.00	\$17,235	\$0	\$17,235			0.19	0.00	\$17,888	\$0	\$17,888																							
	Mandatory Fringe Benefits			\$7,717	\$0	\$7,717					\$8,135	\$0	\$8,135																							
	<i>Total Savings</i> \$124,756							<i>Total Savings</i> \$130,113																												
	Delete vacant 0.93 FTE 3286 Recreation Coordinator that has been vacant since February 2023--well over the Department's average time to hire of four to nine months. Excluding the total of 4.93 FTE Recreation Coordinators that we propose deleting due to long-term vacancy, the Department would still retain 63.55 FTE in this classification.																																			
	Ongoing savings																																			
REC-15	3410 Apprentice Gardener	1.00	0.00	77,936	\$0	\$77,936	x		1.00	0.00	80,889	\$0	\$80,889																							
	Mandatory Fringe Benefits			38,179	\$0	\$38,179	x				40,333	\$0	\$40,333																							
	<i>Total Savings</i> \$116,115							<i>Total Savings</i> \$121,222																												
	Delete vacant 1.0 FTE 3410 Apprentice Gardener that has been vacant since June 2024. The Department currently has 208 vacancies, and would still retain 31.00 FTE in this classification. According to the Controller's Office FY 2025-26 and FY 2026-27 Revenue Letter, the Recreation and Parks Baseline maintenance of effort is exceeded by \$2.8 million in the Mayor's proposed FY 2025-26 budget. Therefore, savings accepted by the Board of Supervisors can be reappropriated to other General Fund purposes.																																			
	Ongoing savings																																			
REC-16	Attrition Savings			(\$1,767,199)	(\$1,860,958)	\$93,759	x	x																												
	Mandatory Fringe Benefits			(\$707,159)	(\$749,069)	\$41,910	x	x																												
	<i>Total Savings</i> \$135,669																																			
	Increase Attrition Savings on a one-time basis in place of deleting a vacant 1.0 FTE 7514 General Laborer to account for savings associated with the position being vacant and increased management responsibility for additional acreage in FY 2026-27. According to the Controller's Office FY 2025-26 and FY 2026-27 Revenue Letter, the Recreation and Parks Baseline maintenance of effort is exceeded by \$2.8 million in the Mayor's proposed FY 2025-26 budget. Therefore, savings accepted by the Board of Supervisors can be reappropriated to other General Fund purposes.																																			
FY 2025-26																																				
Total Recommended Reductions																																				
One-Time Ongoing Total																																				
General Fund				\$500,385	\$665,838	\$1,166,223			General Fund				\$0	\$825,412	\$825,412																					
Non-General Fund				\$0	\$775,192	\$775,192			Non-General Fund				\$0	\$671,056	\$671,056																					
Total				\$500,385	\$1,441,030	\$1,941,415			Total				\$0	\$1,496,468	\$1,496,468																					
FY 2026-27																																				
Total Recommended Reductions																																				
One-Time Ongoing Total																																				
General Fund									General Fund				\$0	\$825,412	\$825,412																					
Non-General Fund									Non-General Fund				\$0	\$671,056	\$671,056																					
Total									Total				\$0	\$1,496,468	\$1,496,468																					

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

REC - Recreation & Park Commission

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

Policy Recommendations

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

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

REC - Recreation & Park Commission

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

Ongoing savings

Ongoing savings

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

REC - Recreation & Park Commission

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

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

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

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

REC - Recreation & Park Commission

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

Reserve Recommendations

REC	Account Title	FY 2025-26							FY 2026-27						
		Total Reserve Recommendations			One-Time				Total Reserve Recommendations			One-Time			
REC-23	Other Current Expenses - Bdgt	REC Zoo			\$4,000,000	\$1,000,000	\$3,000,000	x	x						
		The Board of Supervisors could consider placing funds set aside for the San Francisco Zoo on Budget and Finance Committee reserve given concerns raised regarding cooperation with the Budget and Legislative Analyst's ongoing performance audit of the Zoo. Given that the \$4 million is paid out in monthly installments, the Board could consider placing a portion of the annual amount, such as 9 months or \$3,000,000, on reserve pending an update from the Budget and Legislative Analyst.							One-time savings						

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

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

REC - Recreation and Parks

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: DEM – EMERGENCY MANAGEMENT

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

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

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

FY 2025-26

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

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

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

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

FY 2026-27

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

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

DEPARTMENT:

DEM – EMERGENCY MANAGEMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

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

YEAR TWO: FY 2026-27

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

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

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

DEM - Emergency Management

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

Fiscal Recommendations

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

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

DEM - Emergency Management

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

FY 2025-26			FY 2026-27		
Total Recommended Reductions			Total Recommended Reductions		
	One-Time	Ongoing		One-Time	Ongoing
General Fund	\$217,516	\$0	\$217,516	\$0	\$0
Non-General Fund	\$0	\$0	\$0	\$0	\$0
Total	\$217,516	\$0	\$217,516	\$0	\$0

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

DEM - Emergency Management

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

Policy Recommendations

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

GF = General Fund

1T = One Time

Budget and Appropriations Committee, June 20, 2025

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

DEM - Emergency Management

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

FY 2025-26			FY 2026-27		
Total Policy Recommendations			Total Policy Recommendations		
	One-Time	Ongoing		One-Time	Ongoing
General Fund	\$0	\$0	\$0	\$0	\$752,739
Non-General Fund	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$752,739

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

DEM - Emergency Management

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

Reserve Recommendations

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

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

DEM - Emergency Management

Rec #	Account Title	FY 2025-26							FY 2026-27											
		FTE		Amount			Savings	GF	1T	FTE		Amount			Savings	GF	1T			
		From	To	From	To	From				From	To	From	To	From						
FY 2025-26																				
Total Reserve Recommendations																				
One-Time Ongoing Total																				
General Fund				\$9,900,000		\$0	\$9,900,000	General Fund				\$0		\$0	\$0					
Non-General Fund				\$0		\$0	\$0	Non-General Fund				\$0		\$0	\$0					
Total				\$9,900,000		\$0	\$9,900,000	Total				\$0		\$0	\$0					
FY 2026-27																				
Total Reserve Recommendations																				
One-Time Ongoing Total																				
General Fund				\$0		\$0	\$0	General Fund				\$0		\$0	\$0					
Non-General Fund				\$0		\$0	\$0	Non-General Fund				\$0		\$0	\$0					
Total				\$0		\$0	\$0	Total				\$0		\$0	\$0					

DEM - Emergency Management

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: HSH – HOMELESSNESS AND SUPPORTIVE HOUSING

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

DEPARTMENT:

HSH – HOMELESSNESS AND SUPPORTIVE HOUSING

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

HSH - Homelessness and Supportive Housing

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

Fiscal Recommendations

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

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

HSH - Homelessness and Supportive Housing

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

Recommendations of the Budget and Legislative Analyst

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

HSH - Homelessness and Supportive Housing

Rec #	Account Title	FY 2025-26						FY 2026-27								
		FTE		Amount				FTE		Amount						
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T	
FY 2025-26																
Total Recommended Reductions																
General Fund		One-Time		Ongoing		Total		General Fund		One-Time		Ongoing		Total		
Non-General Fund		\$679,645		\$1,500,000		\$2,179,645		Non-General Fund		\$0		\$1,500,000		\$1,500,000		
Total		\$0		\$1,323,381		\$1,323,381		Total		\$0		\$1,106,123		\$1,106,123		
Total		\$679,645		\$2,823,381		\$3,503,026		Total		\$0		\$2,606,123		\$2,606,123		

Reserve Recommendations

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

FY 2025-26			FY 2026-27		
Total Reserve Recommendations			Total Reserve Recommendations		
	One-Time	Ongoing		One-Time	Ongoing
General Fund	\$6,861,866	\$0	\$6,861,866		
Non-General Fund	\$0	\$0	\$0		
Total	\$6,861,866	\$0	\$6,861,866		

HSH - Homelessness and Supportive Services

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

HSH - Homelessness and Supportive Services

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: ECN – ECONOMIC & WORKFORCE DEVELOPMENT

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

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

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

FY 2025-26

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

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

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

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

DEPARTMENT: **ECN – ECONOMIC & WORKFORCE DEVELOPMENT**

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

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

FY 2026-27

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

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

DEPARTMENT:

ECN – ECONOMIC & WORKFORCE DEVELOPMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

ECN - Economic & Workforce Development

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

Fiscal Recommendations

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

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$5,325,038	\$337,000	\$5,662,038	General Fund	\$0	\$368,843	\$368,843
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$5,325,038	\$337,000	\$5,662,038	Total	\$0	\$368,843	\$368,843

ECN- Economic & Workforce Development

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
Purchase Order #	Department Code	Fund Code	Supplier No	Supplier Name		Project Code	Encumbrance Balance
473797	2020	207770	10010	19356	GOODWIN CONSULTING GROUP INC	10022540	\$36,104
527638	2021	207767	10010	12317	RENAISSANCE ENTREPRENEURSHIP CENTER	10034959	\$1,807
544289	2021	207767	10010	16611	LANGUAGELINE SOLUTIONS	10022531	\$655
574773	2021	207767	10020	14118	COMMUNITY VISION CAPITAL & CONSULTIN	10034974	\$555,316
583014	2021	207767	10020	22826	CITIZEN FILM INC	10036606	\$760
597048	2022	207767	10010	7965	YERBA BUENA COMMUNITY BENEFIT DISTRI	10034629	\$3,250
631263	2022	207767	10010	15890	MAIN STREET LAUNCH	10034959	\$59,155
644567	2022	207767	10010	28390	Excelsior Action Group	10034629	\$25,105
644567	2022	207767	10010	28390	Excelsior Action Group	10034959	\$20,555
655201	2022	207767	10010	24634	BAY AREA COUNCIL FOUNDATION	10034959	\$50,000
659598	2022	207767	10020	11522	SAN FRANCISCO SAFE INC	10039097	\$25,000
659598	2022	207767	10020	11522	SAN FRANCISCO SAFE INC	10039097	\$35,000
661586	2022	207767	10020	18734	HOMELESS CHILDREN'S NETWORK	10036606	\$58,175
661588	2022	207767	10010	24637	BAY AREA COMMUNITY RESOURCES	10034959	\$18,553
663172	2022	207767	10020	46628	En2action, Inc.	10036606	\$195,066
663179	2022	207767	10020	22826	CITIZEN FILM INC	10036606	\$30,798
666874	2022	207767	10020	22965	CHILDREN'S COUNCIL OF SAN FRANCISCO	10036606	\$14,500
669448	2022	207766	10010	38544	COMCAST CABLE COMMUNICATIONS MANA	10022546	\$54
669448	2022	207766	10010	38544	COMCAST CABLE COMMUNICATIONS MANA	10022546	\$108
676299	2022	229991	10000	38620	THE GOODMOJO CORP	10026724	\$3,606
685637	2022	207767	10010	46628	En2action, Inc.	10034959	\$5,000
713511	2023	207767	10020	49158	San Francisco African American Arts and	10036606	\$41,179
725627	2023	207767	10010	11522	SAN FRANCISCO SAFE INC	10034959	\$637,462
733833	2023	207767	10010	11511	SAN FRANCISCO STUDY CENTER INC	10034959	\$46,601
733834	2023	207767	10010	42775	SF NEW DEAL	10034959	\$19,122
739537	2023	207767	10010	21257	MISSION ACTION INC	10034959	\$32,598
739717	2023	207767	10010	16172	LIVABLE CITY	10034959	\$10,000
739726	2023	207767	10010	23107	CENTURY URBAN LLC	10022531	\$9
761222	2023	229991	10000	42075	Lacuna Ergonomic	10026724	\$700
763048	2023	207767	10010	42775	SF NEW DEAL	10034629	\$80,269
763049	2023	207767	10010	16933	KEYSER MARSTON ASSOCIATES INC	10034630	\$26,637
763049	2023	207767	10010	16933	KEYSER MARSTON ASSOCIATES INC	10034630	\$3,596
764886	2023	229991	10000	38620	THE GOODMOJO CORP	10026724	\$3,714
769550	2023	207767	10010	11511	SAN FRANCISCO STUDY CENTER INC	10034959	\$5,558
778963	2023	207767	10010	13007	PORTOLA FAMILY CONNECTIONS INC	10034959	\$7,696
						Total	\$2,053,706

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: HSA – HUMAN SERVICES AGENCY

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

HSA – HUMAN SERVICES AGENCY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

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

YEAR TWO: FY 2026-27

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

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

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

HSA - Human Services Agency

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

Fiscal Recommendations

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

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

HSA - Human Services Agency

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

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

HSA - Human Services Agency

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

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

HSA - Human Services Agency

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

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

HSA - Human Services Agency

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

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

HSA - Human Services Agency

Rec #	Account Title	FY 2025-26							FY 2026-27													
		FTE		Amount				FTE		Amount												
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T							
HSA-14	0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893	x		1.00	0.00	\$224,071	\$0	\$224,071	x								
	Mandatory Fringe Benefits			\$74,437	\$0	\$74,437	x				\$78,251	\$0	\$78,251	x								
	0931 Manager III	0.00	1.00	\$0	\$201,169	(\$201,169)	x		0.00	1.00	\$0	\$208,789	(\$208,789)	x								
	Mandatory Fringe Benefits			\$0	\$72,031	(\$72,031)	x				\$0	\$75,767	(\$75,767)	x								
	<i>Total Savings</i>							<i>Total Savings</i>														
	\$17,130							\$17,766														
	Deny proposed upward substitution of 1.00 FTE 0931 Manager III to 1.00 FTE 0932 Manager IV. This position is intended to assume the role of the FCS Ombudsperson, the responsibilities of which are contracted through FY 2025-26. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.																					
	Ongoing savings.																					
	1822 Administrative Analyst	1.00	0.00	\$128,490	\$0	\$128,490	x		1.00	0.00	\$133,357	\$0	\$133,357	x								
HSA-15	Mandatory Fringe Benefits			\$49,933	\$0	\$49,933	x				\$52,462	\$0	\$52,462	x								
	<i>Total Savings</i>							<i>Total Savings</i>														
	\$178,423							\$185,819														
HSA-16	Delete 1.00 FTE 1822 Administrative Analyst. This position has been vacant since December 2022. The Department notes that this position was substituted from a 9704 and set for hire prior to the Citywide hiring freeze in the current year. This is one of two 1822 Administrative Analyst vacancies within the Workforce Development department, and one of five that exist across HSA.																					
	Ongoing savings.																					
	2917 Program Support Analyst	1.00	0.00	\$153,941	\$0	\$153,941	x		1.00	0.00	\$159,772	\$0	\$159,772	x								
	Mandatory Fringe Benefits			\$56,326	\$0	\$56,326	x				\$59,129	\$0	\$59,129	x								
HSA-17	<i>Total Savings</i>							<i>Total Savings</i>														
	\$210,267							\$218,901														
	Delete 1.00 FTE 2917 Program Support Analyst. This position, installed under the Alignment & Guidance team to coordinate the Department's new mobile benefits office program, has been vacant since October 2022.																					
	Ongoing savings.																					
HSA-18	1822 Administrative Analyst	1.00	0.00	\$128,490	\$0	\$128,490	x		1.00	0.00	\$133,357	\$0	\$133,357	x								
	Mandatory Fringe Benefits			\$49,933	\$0	\$49,933	x				\$52,462	\$0	\$52,462	x								
	<i>Total Savings</i>							<i>Total Savings</i>														
HSA-19	\$178,423							\$185,819														
	Delete 1.00 FTE 1822 Administrative Analyst. This position has been vacant since August 2022. According to the department, this position is responsible for analyzing fiscal policy, overseeing contracts, and managing reimbursement, billing, and purchasing processes to maximize revenue and ensure compliance with federal and state requirements for Foster Care Services.																					
HSA-20	Ongoing savings.																					

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

HSA - Human Services Agency

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

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

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

GF = General Fund

1T = One Time

Budget and Appropriations Committee, June 20, 2025

Recommendations of the Budget and Legislative Analyst

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

HSA - Human Services Agency

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

Policy Recommendations

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

HSA - Human Services Agency

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

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

HSA - Human Services Agency

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

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

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

Reserve Recommendations

		Admin Support													
	Other Current Expenses - Bdgt			\$19,300,000	\$9,400,000	\$9,900,000	x	x						\$0	
HSA-26															

Place \$9,900,000 in the proposed non-personnel services budget for other current expenses on reserve. The proposed FY 2025-26 budget moves the City's Street Ambassador programs from OEWD to DEM with the goal of consolidating all street ambassador programs under DEM's management. However, according to DEM staff, DEM does not have the administrative capacity to manage the ambassador contracts and associated invoicing internally. Therefore, DEM is proposing to have HSA hold and execute the ambassador contracts via work order. The total amount of the work order is \$20.7 million. Of the \$20.7 million workorder, \$19.3 million is budgeted in HSA's Other Current Expenses account.

There are three OEWD contracts for ambassador services that expire at the end of FY 2024-25, and DEM is negotiating six-month agreements with the three organizations to begin July 1, 2025 under Chapter 21B of the City's Administrative Code. Those three organizations are the North of Market/Tenderloin Community Benefit Corporation, Ahsing Solutions, and Urban Alchemy. As of this time, the agreements are still being negotiated.

In FY 2025-26, DEM intends to initiate a competitive procurement process for longer term community ambassador contracts by issuing a Request for Proposals. We recommend the Board of Supervisors place \$9.9 million of HSA's \$20.7 million work order expenditure on Budget and Finance Committee Reserve until DEM has finished the competitive procurement process for the longer-term ambassador contracts. This recommendation is in coordination with recommendation DEM-8.

One-time savings.

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

HSA - Human Services Agency

Rec #	Account Title	FY 2025-26							FY 2026-27							
		FTE		Amount				FTE		Amount						
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T	
FY 2025-26																
Total Reserve Recommendations																
One-Time Ongoing Total																
General Fund				\$9,900,000		\$0			\$9,900,000							
Non-General Fund				\$0		\$0			\$0							
Total				\$9,900,000		\$0			\$9,900,000							
FY 2026-27																
Total Reserve Recommendations																
One-Time Ongoing Total																
General Fund						\$0			\$0							
Non-General Fund						\$0			\$0							
Total						\$0			\$0							

HSA - Human Services Agency

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT:	JUV – JUVENILE PROBATION				
SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:					
	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Juvenile Probation	42,973,703	52,535,026	48,967,777	46,628,943	53,064,520
FTE Count	176.25	173.54	173.67	174.89	177.97

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

JUV – JUVENILE PROBATION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

JUV - Juvenile Probation

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

Fiscal Recommendations

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

	FY 2025-26			FY 2026-27		
	Total Recommended Reductions			Total Recommended Reductions		
	One-Time	Ongoing	Total	One-Time	Ongoing	Total
General Fund	\$42,560	\$150,000	\$192,560	General Fund	\$0	\$150,000
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0
Total	\$42,560	\$150,000	\$192,560	Total	\$0	\$150,000

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: **ADP – ADULT PROBATION DEPARTMENT**

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT: ADP – ADULT PROBATION DEPARTMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

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

YEAR TWO: FY 2026-27

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

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

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

ADP - Adult Probation Department

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

Fiscal Recommendations

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

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$150,000	\$0	\$150,000	General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$150,000	\$0	\$150,000	Total	\$0	\$0	\$0

Policy Recommendations

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

GF = General Fund

1T = One Time

Budget and Appropriations Committee, June 20, 2025

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

ADP - Adult Probation Department

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

FY 2025-26			FY 2026-27		
Total Policy Recommendations			Total Policy Recommendations		
	One-Time	Ongoing		One-Time	Ongoing
General Fund	\$0	\$458,513	\$458,513	\$0	\$535,451
Non-General Fund	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$458,513	\$458,513	\$0	\$535,451

ADP - Adult Probation

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

YEAR ONE: FY 2025-26Budget Changes

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

Personnel Changes

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

Revenue Changes

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

YEAR TWO: FY 2026-27Budget Changes

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: **FIR – FIRE**

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

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

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

FY 2025-26

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

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

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

FY 2026-27

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

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

DEPARTMENT:

FIR – FIRE

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

FIR - Fire

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

Fiscal Recommendations

FIR-1	FIR Operations															
	Attrition Savings - Fire															
	Mandatory Fringe Benefits															
	<i>Total Savings</i>								<i>Total Savings</i>							
	\$250,000								\$0							
Increase Attrition Savings to align with Department hiring plans.								One-time savings.								
FIR-2	FIR Support Services															
	DT Technology Projects	\$360,074														
	\$260,074	\$100,000														
Reduce workorder due to carryforward balances. The Department maintains a workorder with the Department of Technology for direct purchases of technology services and supplies on their behalf. The Budget Analyst is recommending reductions in select workorders in several departments after reviewing expenditure history, balances, General Fund impact, and proposed budget amounts.								Ongoing savings.								
FIR-3	FIR Prevention															
	Attrition Savings - Misc	(\$428,931)														
	Mandatory Fringe Benefits	(\$171,623)														
	<i>Total Savings</i>	<i>Total Savings</i>														
\$70,006								\$98,828								
Increase Attrition Savings to align with Department hiring plans. The Mayor's proposed budget decreases total attrition savings in Fire Prevention across uniform and civilian salaries without justification.								Ongoing savings.								
FIR-4	FIR Administration															
	Attrition Savings - Misc	(\$481,689)														
	Mandatory Fringe Benefits	(\$192,818)														
	<i>Total Savings</i>	<i>Total Savings</i>														
\$105,022								\$105,901								
Increase Attrition Savings to align with Department hiring plans. The Mayor's proposed budget decreases attrition savings in Fire Administration without justification.								Ongoing savings.								

	FY 2025-26			FY 2026-27			
	Total Recommended Reductions			Total Recommended Reductions			
	One-Time	Ongoing	Total	One-Time	Ongoing	Total	
General Fund	\$250,000	\$275,028	\$525,028	General Fund	\$0	\$304,729	\$304,729
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$250,000	\$275,028	\$525,028	Total	\$0	\$304,729	\$304,729

GF = General Fund

1T = One Time

Budget and Appropriations Committee, June 20, 2025

FIR - Fire

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

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

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

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

FY 2025-26

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

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

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

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

FY 2026-27

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

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

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

DEPARTMENT:

DPA – DEPARTMENT OF POLICE ACCOUNTABILITY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

Current Year Savings

DPA - Police Accountability

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

**Current Year Savings
Total Recommended Reductions**

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

DPA - Police Accountability

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

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

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

Personnel Changes

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

Revenue Changes

The Department does not have any revenues.

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

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

Personnel Changes

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

Revenue Changes

The Department does not have any revenues.

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

DEPARTMENT: SDA—SHERIFF ACCOUNTABILITY

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

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

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

FY 2025-26

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

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

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

FY 2026-27

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

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

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

DEPARTMENT: SDA—SHERIFF ACCOUNTABILITY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

SDA- Sheriff Accountability

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

Fiscal Recommendations

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

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: **SHF—SHERIFF**

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

SHF—SHERIFF

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

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

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

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

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

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

DEPARTMENT: PDR – PUBLIC DEFENDER

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

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

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

PDR – PUBLIC DEFENDER

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

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

YEAR TWO: FY 2026-27

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

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

PDR - Public Defender

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

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$36,472	\$0	\$36,472	General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$36,472	\$0	\$36,472	Total	\$0	\$0	\$0

PDR - Public Defender

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

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

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

Personnel Changes

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

Revenue Changes

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

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

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

Personnel Changes

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

Revenue Changes

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

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

<u>DEPARTMENT:</u>	<u>DAT – DISTRICT ATTORNEY</u>				
<u>SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:</u>					
	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
District Attorney	81,237,605	83,984,240	89,560,041	93,586,565	96,676,234
FTE Count	282.99	283.24	295.29	292.99	282.51

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

FY 2025-26

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

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

FY 2026-27

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

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

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

DEPARTMENT:

DAT – DISTRICT ATTORNEY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

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

YEAR TWO: FY 2026-27

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

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

DAT - District Attorney

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

FY 2025-26			FY 2026-27		
Total Recommended Reductions			Total Recommended Reductions		
	One-Time	Ongoing		One-Time	Ongoing
General Fund	\$69,533	\$0	\$69,533	\$0	\$0
Non-General Fund	\$0	\$0	\$0	\$0	\$0
Total	\$69,533	\$0	\$69,533	\$0	\$0

CITY AND COUNTY OF SAN FRANCISCO

BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

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

June 16, 2025

TO: Budget and Appropriations Committee

FROM: Budget and Legislative Analyst



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

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YEAR ONE: FY 2025-26Budget Changes

The Department's \$125,434,892 budget for FY 2025-26, as proposed by the Mayor, is \$7,718,869 or 6.6% more than the original FY 2024-25 budget of \$117,716,023.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 339.18 FTEs, which are 5.15 FTEs more than the 334.03 FTEs in the original FY 2024-25 budget. This represents a 1.5% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$88,671,212 in FY 2025-26 are \$6,167,458 or 7.5% more than FY 2024-25 revenues of \$82,503,754.

YEAR TWO: FY 2026-27Budget Changes

The Department's \$129,444,081 budget for FY 2026-27, as proposed by the Mayor, is \$4,009,189 or 3.2% more than the Mayor's proposed FY 2025-26 budget of \$125,434,892.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 338.75 FTEs, which are 0.43 FTEs less than the 339.18 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$89,590,022 in FY 2026-27 are \$918,810 or 1.0% more than FY 2025-26 estimated revenues of \$88,671,212.

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

DEPARTMENT: **CAT – CITY ATTORNEY**

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
City Attorney	98,679,267	103,414,220	108,739,568	117,716,023	125,434,892
FTE Count	311.04	320.28	316.21	334.03	339.18

The Department's budget increased by \$26,755,625 or 27.1% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 28.14 FTE or 9.0% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$7,718,869 largely due to salary and benefit cost increases, driven in part by the addition of 5.15 new positions in FY 2025-26: three to support the San Francisco Airport, one for the San Francisco Public Utilities Commission (SFPUC), and three to protect federal funding. The Department's proposed budget also includes a \$1.6 million increase in litigation expenditures.

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

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$4,009,189 largely due to salary and benefit cost increases, increases in litigation expenses, and increases in professional and specialized services.

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

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

DEPARTMENT:

CAT – CITY ATTORNEY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$307,576 in FY 2025-26. Of the \$307,576 in recommended reductions, \$90,978 are ongoing savings and \$216,598 are one-time savings. These reductions would still allow an increase of \$7,411,293 or 6.3% in the Department's FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$1,270, for total General Fund savings of \$308,846.

Our policy recommendations total \$843,402 in FY 2025-26. All of the \$843,402 in policy recommendations are ongoing savings.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$93,718 in FY 2026-27. All of the \$93,718 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$3,915,471 or 3.1% in the Department's FY 2026-27 budget.

Our policy recommendations total \$1,060,000 in FY 2025-26. All of the \$1,060,000 in policy recommendations are ongoing savings.

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

CAT- City Attorney

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

Fiscal Recommendations

		CAT City Attorney															
		Training - Budget		\$90,000		\$70,000		\$20,000	x			\$90,000		\$70,000		\$20,000	x
CAT-1		Reduce budgeted amount for Training. The Mayor's proposed budget includes an increase of \$20,000 in training costs for onboarding new staff members. The Department spent \$69,000 on training costs in FY 2023-24, and in FY 2024-25 has spent and encumbered less than \$30,000 through May 30, 2025.													Ongoing savings.		
	1241 Human Resources Analyst	1.00	0.00	\$142,221	\$0	\$142,221	x		1.00	0.00	\$147,608	\$0	\$147,608	x			
	Mandatory Fringe Benefits			\$53,067	\$0	\$53,067	x				\$55,694	\$0	\$55,694	x			
	1460 Legal Secretary II	0.00	1.00	\$0	\$124,735	(\$124,735)	x		0.00	1.00	\$0	\$129,460	(\$129,460)	x			
	Mandatory Fringe Benefits			\$0	\$49,048	(\$49,048)	x				\$0	\$51,546	(\$51,546)	x			
CAT-2		<i>Total Savings</i>						<i>Total Savings</i>						<i>\$21,505</i>		<i>\$22,296</i>	
		Deny proposed upward substitution of 1.00 FTE 1460 Legal Secretary II to 1.00 FTE 1241 Human Resources Analyst position to due to inadequate justification. The Department states that this substitution is intended to properly classify Human Resources team members whose positions are currently temporarily assigned from other classifications. However, the Department can continue to rely on the Department of Human Resources, as it has in prior years, to meet its HR needs. The Department has not provided adequate justification for creating its own human resources team. This recommendation will retain 1.00 FTE 1460 Legal Secretary II position, which can perform essential legal functions for the Department.															
	Ongoing savings.																
CAT-3	1244 Senior Human Resources Analyst	1.00	0.00	\$165,902	\$0	\$165,902	x		1.00	0.00	\$172,187	\$0	\$172,187	x			
	Mandatory Fringe Benefits			\$57,839	\$0	\$57,839	x				\$60,634	\$0	\$60,634	x			
	8151 Claims Investigator, City Attorney's Office	0.00	1.00	\$0	\$154,209	(\$154,209)	x		0.00	1.00	\$0	\$160,051	(\$160,051)	x			
	Mandatory Fringe Benefits			\$0	\$55,139	(\$55,139)	x				\$0	\$57,844	(\$57,844)	x			
		<i>Total Savings</i>						<i>Total Savings</i>						<i>\$14,393</i>		<i>\$14,926</i>	
		Deny proposed upward substitution of 1.00 FTE 8151 Claims Investigator to 1.00 FTE 1244 Senior Human Resources Analyst position due to inadequate justification. The Department states that this substitution is intended to properly classify Human Resources team members whose positions are currently temporarily assigned from other classifications. However, the Department can continue to rely on the Department of Human Resources, as it has in prior years, to meet its HR needs. The Department has not provided adequate justification for creating its own human resources team. This recommendation will retain 1.00 FTE 8151 Claims Investigator position, which can perform essential legal functions for the Department.															
	Ongoing savings.																

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

CAT- City Attorney

Rec #	Account Title	FY 2025-26							FY 2026-27																		
		FTE		Amount				FTE		Amount																	
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T												
CAT-4	1246 Principal Human Resources Analyst	1.00	0.00	\$187,464	\$0	\$187,464	x		1.00	0.00	\$194,565	\$0	\$194,565	x													
	Mandatory Fringe Benefits			\$62,356	\$0	\$62,356	x				\$65,416	\$0	\$65,416	x													
	8152 Senior Claims Investigator, City Attorney's Office	0.00	1.00	\$0	\$170,059	(\$170,059)	x		0.00	1.00	\$0	\$176,501	(\$176,501)	x													
	Mandatory Fringe Benefits			\$0	\$58,799	(\$58,799)	x				\$0	\$61,625	(\$61,625)	x													
		<i>Total Savings</i>		<i>\$20,962</i>						<i>Total Savings</i>		<i>\$21,855</i>															
		<p>Deny proposed upward substitution of 1.00 FTE 8152 Senior Claims Investigator to 1.00 FTE 1246 Principal Human Resources Analyst position due to inadequate justification. The Department states that this substitution is intended to properly classify Human Resources team members whose positions are currently temporarily assigned from other classifications. However, the Department can continue to rely on the Department of Human Resources, as it has in prior years, to meet its HR needs. The Department has not provided adequate justification for creating its own human resources team. This recommendation will retain 1.00 FTE 8152 Senior Claims Investigator position, which can perform essential legal functions for the Department.</p>																									
		<p>Ongoing savings.</p>																									
CAT-5	1224 Principal Payroll And Personnel Clerk	1.00	0.00	\$122,911	\$0	\$122,911	x		1.00	0.00	\$127,567	\$0	\$127,567	x													
	Mandatory Fringe Benefits			\$48,617	\$0	\$48,617	x				\$51,104	\$0	\$51,104	x													
	1222 Senior Payroll And Personnel Clerk	0.00	1.00	\$0	\$111,486	(\$111,486)	x		0.00	1.00	\$0	\$115,709	(\$115,709)	x													
	Mandatory Fringe Benefits			\$0	\$45,924	(\$45,924)	x				\$0	\$48,321	(\$48,321)	x													
		<i>Total Savings</i>		<i>\$14,118</i>						<i>Total Savings</i>		<i>\$14,641</i>															
		<p>Deny proposed upward substitution of 1.00 FTE 1222 Senior Payroll and Personnel Clerk to 1.00 FTE 1224 Principal Payroll and Personnel Clerk due to inadequate justification. The 1224 classification is distinguished from the 1222 classification by its supervisory responsibilities. The responsibilities of this position can be carried out by the existing 1222 Senior Payroll and Personnel Clerk classification.</p>																									
		<p>Ongoing savings.</p>																									
CAT-6	Programmatic Projects-Budget			\$1,060,000	\$843,402	\$216,598	x	x							x												
		<p>Reduce the budgeted Programmatic Projects-Budget. The proposed budget includes \$1,060,000 in FY 2025-26 to fund three new 0.80 FTE 8177 Attorney positions to respond to federal funding threats posed by the Trump Administration. The total salary and benefit costs for these positions amount to \$843,402 in FY 2025-26. This recommendation would reduce the proposed budget by the difference of \$216,598 and would still allow the Department to hire three new 0.80 FTE 8177 Attorney positions in FY 2025-26.</p>																									
		<p>The Budget and Legislative Analyst's Office considers approval of these positions and the remaining funding to be policy decisions for the Board of Supervisors, as discussed in CAT-7 and CAT-8.</p>																									
		<p>One-time savings.</p>																									

GF = General Fund

1T = One Time

Budget and Appropriations Committee, June 18, 2025

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

CAT- City Attorney

Rec #	Account Title	FY 2025-26							FY 2026-27									
		FTE		Amount				FTE		Amount								
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T			
FY 2025-26																		
Total Recommended Reductions																		
One-Time Ongoing Total																		
General Fund				\$216,598		\$90,978		\$307,576	General Fund				\$0		\$93,718		\$93,718	
Non-General Fund				\$0		\$0		\$0	Non-General Fund				\$0		\$0		\$0	
Total				\$216,598		\$90,978		\$307,576	Total				\$0		\$93,718		\$93,718	

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

CAT- City Attorney

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

Policy Recommendations

		CAT City Attorney											
	Programmatic Projects-Budget			\$1,060,000	\$216,598	\$843,402	x			\$1,060,000	\$0	\$1,060,000	x
	CAT-7	<p>The Budget and Legislative Analyst's Office considers approval of \$1.06 million in Programmatic Projects budget to pay for three new 0.80 FTE 8177 Attorney positions to be a policy decision for the Board of Supervisors. The proposed FY 2025-26 budget includes funding for three new 0.8 FTE 8177 Attorney positions to respond to federal funding threats posed by the Trump Administration. In FY 2024-25, the Department hired six new and filled five vacant 8177 Attorney positions, for a total of eleven new 8177 Attorney hires. As of May 2025, the Department has 157.95 FTE 8177 Attorneys, of which 12 are vacant. The Department plans to fill all of its 12 vacant 8177 Attorney positions in FY 2025-26 and the proposed FY 2025-26 budget includes two additional new 8177 Attorney positions paid for by the Airport.</p> <p>Recommendation CAT-6 is a fiscal recommendation to reduce the funding for 0.80 FTE 8177 Attorney positions by \$216,598 in one-time savings to account for delays in hiring at 0.80 FTE rather than 1.00 FTE in FY 2025-26. Alternatively, the Board of Supervisors could eliminate the funding for these positions and the associated position authority (CAT-8) for total ongoing General Fund savings of \$1.06 million (\$216,598 in CAT-6 and the remaining \$843,402 in CAT-7).</p>											
	8177 Attorney (Civil/Criminal)	0.80	0.00	\$0	\$0		x	1.00	0.00	0.00	0.00		x
	8177 Attorney (Civil/Criminal)	0.80	0.00	\$0	\$0		x	1.00	0.00	0.00	0.00		x
	8177 Attorney (Civil/Criminal)	0.80	0.00	\$0	\$0		x	1.00	0.00	0.00	0.00		x
	CAT-8	<p style="text-align: center;"><i>Total Savings</i></p> <p style="text-align: center;">\$0</p>						<p style="text-align: center;"><i>Total Savings</i></p> <p style="text-align: center;">\$0</p>					
		<p>The Budget and Legislative Analyst's Office considers approval of three new 0.80 FTE 8177 Attorney positions to be a policy decision for the Board of Supervisors, as discussed in CAT-7.</p>						<p>Ongoing savings.</p>					

	FY 2025-26			FY 2026-27				
	Total Policy Recommendations			Total Policy Recommendations				
	One-Time	Ongoing	Total	One-Time	Ongoing	Total		
	General Fund	\$0	\$843,402	\$843,402	General Fund	\$0	\$1,060,000	\$1,060,000
	Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
	Total	\$0	\$843,402	\$843,402	Total	\$0	\$1,060,000	\$1,060,000

GF = General Fund

1T = One Time

Budget and Appropriations Committee, June 18, 2025

CAT - City Attorney

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000773625	2023	229042	10000	000001974	GALLS LLC	10001638	\$1,086
0000777156	2023	229042	10000	000004708	Galindo Installation & Moving Svcs Inc.	10001638	\$184
					Total		\$1,270

YEAR ONE: FY 2025-26Budget Changes

The Department's \$55,029,857 budget for FY 2025-26, as proposed by the Mayor, is \$6,016,742 or 12.3% more than the original FY 2024-25 budget of \$49,013,115.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 175.31 FTEs, which are 13.99 FTEs less than the 189.30 FTEs in the original FY 2024-25 budget. This represents a 7.4% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$32,730,371 in FY 2025-26 are \$6,939,490 or 26.9% more than FY 2024-25 revenues of \$25,790,881.

YEAR TWO: FY 2026-27Budget Changes

The Department's \$48,971,765 budget for FY 2026-27, as proposed by the Mayor, is \$6,058,092 or 11.0% less than the Mayor's proposed FY 2025-26 budget of \$55,029,857.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 173.83 FTEs, which are 1.48 FTEs less than the 175.31 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.8% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$27,569,876 in FY 2026-27 are \$5,160,495 or 15.8% less than FY 2025-26 estimated revenues of \$32,730,371.

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

DEPARTMENT: TTX – TREASURER AND TAX COLLECTOR

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Treasurer-Tax Collector	44,962,306	47,894,703	50,557,260	49,013,115	55,029,857
FTE Count	198.40	207.49	201.49	189.30	175.31

The Department's budget increased by \$10,067,551 or 22.4% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 23.09 FTE or 11.6% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$6,016,742 largely due to increases in Services of Other Departments, Non-Personnel Services, and Programmatic Projects. These increases are partially offset by reductions in Salaries and Mandatory Fringe Benefits. The Department is replacing its Business Tax system, which is beyond its useful life, with an estimated cost of \$7 million in FY 2025-26. The Mayor's proposed FY 2025-26 budget includes the deletion of 13 vacant positions.

The Mayor's proposed FY 2025-26 budget includes the deletion of 4 positions as layoffs. Details of these proposed layoffs are as follows:

<u>Division</u>	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
TTX Collection	1408 Principal Clerk	2
TTX Collection	1842 Management Assistant	1
TTX Impact	1842 Management Assistant	1

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$6,058,092 largely due to reductions in Programmatic Projects and Non-Personnel Services. These reductions are partially offset by increases in Salaries, Services of Other Departments, and Mandatory Fringe Benefits.

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

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

DEPARTMENT:

TTX – TREASURER AND TAX COLLECTOR

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$60,000 in FY 2025-26. Of the \$60,000 in recommended reductions, \$50,000 are ongoing savings and \$10,000 are one-time savings. These reductions would still allow an increase of \$5,956,742 or 12.2% in the Department's FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$37,919, for total General Fund savings of \$97,919.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$50,000 in FY 2026-27. All of the \$50,000 in recommended reductions are ongoing savings.

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

TTX - Treasurer-Tax Collector

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

Fiscal Recommendations

		TTX Collection													
TTX-1	DT Technology Projects														
		Reduce DT Technology projects to reflect historical underspending in this area. A corresponding reduction is being recommended in the Department of Technology budget.							Ongoing savings.						
TTX-2	Advertising														
		Reduce Property Tax Advertising to reflect fewer projected advertisements related to auctions in FY 2025-26.							One-time savings.						

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$10,000	\$50,000	\$60,000	General Fund	\$0	\$50,000	\$50,000
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$10,000	\$50,000	\$60,000	Total	\$0	\$50,000	\$50,000

TTX - Treasurer and Tax Collector

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000760522	2023	232351	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$6,188
0000760522	2023	232352	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$6,188
0000760522	2023	232353	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$6,188
0000760522	2023	232356	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$6,188
0000760522	2023	232351	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$2,313
0000760522	2023	232352	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$2,313
0000760522	2023	232353	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$2,313
0000760522	2023	232356	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$2,313
0000744774	2023	232349	10000	000002282	CITIBANK NA	10001751	\$1,378
0000760522	2023	232351	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$563
0000760522	2023	232352	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$563
0000760522	2023	232353	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$563
0000760522	2023	232356	10000	000001141	SARA ELLIS CONANT COACHING & CONSULT	10001751	\$563
0000744768	2023	232349	10000	000002421	BLOOMBERG L P	10001751	\$186
0000651406	2022	232344	10000	000002167	DAVIS & ASSOCIATES COMMUNICATIONS IN	10001748	\$106
						Total	\$37,919

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

The Department's \$42,083,202 budget for FY 2025-26, as proposed by the Mayor, is \$2,371,513 or 6.0% more than the original FY 2024-25 budget of \$39,711,689.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 178.68 FTEs, which are 1.57 FTEs more than the 177.11 FTEs in the original FY 2024-25 budget. This represents a 0.9% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$3,008,874 in FY 2025-26 are \$848,499 or 22.0% less than FY 2024-25 revenues of \$3,857,373. These amounts include use of the Department's fund balance.

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

The Department's \$42,047,318 budget for FY 2026-27, as proposed by the Mayor, is \$35,884 or 0.1% less than the Mayor's proposed FY 2025-26 budget of \$42,083,202.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 175.94 FTEs, which are 2.74 FTEs less than the 178.68 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 1.5% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$3,094,124 in FY 2026-27 are \$85,250 or 2.8% more than FY 2025-26 estimated revenues of \$3,008,874.

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

<u>DEPARTMENT:</u>	<u>ASR ASSESSOR/RECORDER</u>				
<u>SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:</u>					
	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Assessor-Recorder	36,178,991	35,158,380	37,177,891	39,711,689	42,083,202
FTE Count	164.17	170.71	170.27	177.11	178.68

The Department's budget increased by \$5,904,211 or 16.3% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 14.51 FTE or 8.8% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$2,371,513 largely due to increases in Salaries, Services of Other Departments, Mandatory Fringe Benefits, and Non-Personnel Services. The Department continues to see a high volume of property tax assessment appeals and proposed adding six additional positions to address the property reassessment backlog. While the Mayor's proposed budget added six additional off-budget positions to the Department's budget, they are not funded in the upcoming fiscal year. The Mayor's proposed FY 2025-26 budget for the Department includes the deletion of three vacant positions.

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

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$35,884 largely due to a decrease in Programmatic Projects. This decrease is largely offset by increases in Salaries, Mandatory Fringe Benefits, Non-Personnel Services, and Services of Other Departments.

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

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

DEPARTMENT:

ASR ASSESSOR/RECORDER

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$242,844 in FY 2025-26. Of the \$242,844 in recommended reductions, \$6,915 are ongoing savings and \$235,929 are one-time savings. These reductions would still allow an increase of \$2,128,669 or 5.4% in the Department's FY 2025-26 budget.

Our policy recommendations total \$6,915 in FY 2025-26. All of the \$6,915 in policy recommendations are ongoing savings.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$7,465 in FY 2026-27. All of the \$7,465 in recommended reductions are ongoing savings.

Our policy recommendations total \$7,465 in FY 2026-27. All of the \$7,465 in policy recommendations are ongoing savings.

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

ASR Assessor-Recorder

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

Fiscal Recommendations

		ASR Transactions													
ASR-1	9993 Attrition Savings			(\$90,212)	(\$109,823)	\$19,611	X	X						\$0	
	Mandatory Fringe Benefits			(\$36,087)	(\$45,530)	\$9,443	X	X						\$0	
	<i>Total Savings</i> \$29,054							<i>Total Savings</i> \$0							
	Increase Attrition Savings to account for a vacant 4215 Assessor-Recorder Senior Office Specialist in the Transaction Division. The Department does not plan to fill this position in FY 2025-26.							One-time savings.							
		ASR Public Service													
ASR-2	9993 Attrition Savings			(\$379,693)	(\$395,670)	\$15,977	X	X						\$0	
	Mandatory Fringe Benefits			(\$151,933)	(\$158,155)	\$6,222	X	X						\$0	
	<i>Total Savings</i> \$22,199							<i>Total Savings</i> \$0							
	Increase Attrition Savings to account for a recently vacated 4216 Assessor-Recorder Operations Supervisor in the Public Service Division. This Attrition Savings accounts for an estimated start date of October 1, 2025 for this position.							One-time savings.							
		ASR Administration													
ASR-3	0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760	X		1.00	0.00	\$180,342	\$0	\$180,342	X	
	Mandatory Fringe Benefits			\$67,107	\$0	\$67,107	X				\$70,571	\$0	\$70,571	X	
	1824 Principal Administrative Analyst	0.00	1.00	\$0	\$173,385	(\$173,385)	X		0.00	1.00	\$0	\$179,952	(\$179,952)	X	
	Mandatory Fringe Benefits			\$0	\$60,567	(\$60,567)	X				\$0	\$63,496	(\$63,496)	X	
	<i>Total Savings</i> \$6,915							<i>Total Savings</i> \$7,465							
		Deny proposed upward substitution of 1.00 FTE 1824 Principal Administrative Analyst to 1.00 FTE 0922 Manager I in the Department's Public Affairs unit due to inadequate justification. The four-employee Public Affairs unit is already led by an 0922 Manager I position and another is not needed. This employee can continue to carry out the duties of this position at the 1824 Principal Administrative Analyst classification.							Ongoing savings.						

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

ASR Assessor-Recorder

Rec #	Account Title	FY 2025-26							FY 2026-27									
		FTE		Amount					FTE		Amount							
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T			
	ASR Real Property																	
ASR-4	9993 Attrition Savings			(\$491,111)	(\$624,019)	\$132,908	X	X					\$0					
	Mandatory Fringe Benefits			(\$196,609)	(\$248,377)	\$51,768	X	X					\$0					
		Total Savings				\$184,676			Total Savings				\$0					
		Increase Attrition Savings to reflect a more realistic hiring timeline for 7.00 FTE vacant 4261 Real Property Appraiser positions and 1.00 FTE 4267 Principal Property Appraiser position. This reflects an estimated start date of approximately September 15, 2025 rather than August 1, 2025 for these positions, which have not been posted yet.																
	One-time savings.																	

	FY 2025-26			FY 2026-27			
	Total Recommended Reductions			Total Recommended Reductions			
	One-Time	Ongoing	Total	One-Time	Ongoing	Total	
General Fund	\$235,929	\$6,915	\$242,844	General Fund	\$0	\$7,465	\$7,465
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$235,929	\$6,915	\$242,844	Total	\$0	\$7,465	\$7,465

Policy Recommendations

	ASR Public Service																				
0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760	X		1.00	0.00	\$180,342	\$0	\$180,342	X								
Mandatory Fringe Benefits			\$67,107	\$0	\$67,107	X				\$70,571	\$0	\$70,571	X								
1824 Principal Administrative Analyst	0.00	1.00	\$0	\$173,385	(\$173,385)	X		0.00	1.00	\$0	\$179,952	(\$179,952)	X								
Mandatory Fringe Benefits			\$0	\$60,567	(\$60,567)	X				\$0	\$63,496	(\$63,496)	X								
	Total Savings							Total Savings													
ASR-5	Consider denying the proposed upward substitution of 1.00 FTE 1824 Principal Administrative Analyst to 1.00 FTE 0922 Manager I due to inadequate justification. The Department is proposing to move this position from the Real Property Division to Public Service and substitute to the 0922 Manager I classification. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. By denying this substitution, the Department can still carry out the duties of this position at the 1824 Principal Administrative Analyst classification.																				
	Ongoing savings.																				

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

ASR Assessor-Recorder

Rec #	Account Title	FY 2025-26							FY 2026-27													
		FTE		Amount			Savings	GF	1T	FTE		Amount			Savings	GF	1T					
		From	To	From	To	From				From	To	From	To	From								
FY 2025-26																						
Total Policy Recommendations																						
One-Time Ongoing Total																						
General Fund				\$0	\$6,915	\$0	General Fund				\$0	\$7,465	\$7,465	General Fund								
Non-General Fund				\$0	\$0	\$0	Non-General Fund				\$0	\$0	\$0	Non-General Fund								
Total				\$0	\$6,915	\$6,915	Total				\$0	\$7,465	\$7,465	Total								
FY 2026-27																						
Total Policy Recommendations																						
One-Time Ongoing Total																						
General Fund				\$0	\$7,465	\$7,465	General Fund				\$0	\$0	\$0	General Fund								
Non-General Fund				\$0	\$0	\$0	Non-General Fund				\$0	\$0	\$0	Non-General Fund								
Total				\$0	\$7,465	\$7,465	Total				\$0	\$7,465	\$7,465	Total								

YEAR ONE: FY 2025-26Budget Changes

The Department's \$24,248,270 budget for FY 2025-26, as proposed by the Mayor, is \$458,695 or 1.9% more than the original FY 2024-25 budget of \$23,789,575.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 102.71 FTEs, which are 5.26 FTEs less than the 107.97 FTEs in the original FY 2024-25 budget. This represents a 4.9% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$1,398,750 in FY 2025-26 are \$51,819 or 3.6% less than FY 2024-25 revenues of \$1,450,569.

YEAR TWO: FY 2026-27Budget Changes

The Department's \$25,237,731 budget for FY 2026-27, as proposed by the Mayor, is \$989,461 or 4.1% more than the Mayor's proposed FY 2025-26 budget of \$24,248,270.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 102.47 FTEs, which are 0.24 FTEs less than the 102.71 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.2% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$1,435,343 in FY 2026-27 are \$36,593 or 2.6% more than FY 2025-26 estimated revenues of \$1,398,750.

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

DEPARTMENT: FAM – FINE ARTS MUSEUM

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Fine Arts Museum	20,985,756	21,173,515	23,247,361	23,789,575	24,248,270
FTE Count	104.30	107.48	107.91	107.97	102.71

The Department's budget increased by \$3,262,514 or 15.5% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 1.59 FTE or 1.5% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$458,695 largely due to capital project increases.

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

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$989,461 largely due to ongoing salary and benefit cost increases.

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

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

DEPARTMENT:

FAM – FINE ARTS MUSEUM

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$4,789 in FY 2025-26. All of the \$4,789 in recommended reductions are one-time savings. These reductions would still allow an increase of \$453,906 or 1.9% in the Department's FY 2025-26 budget.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$45,000 in FY 2026-27. All of the \$45,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$944,461 or 3.9% in the Department's FY 2026-27 budget.

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

FAM - Fine Arts Museum

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

Fiscal Recommendations

		FAM Fine Arts Museum													
	Scavengers Services			\$94,906	\$90,117	\$4,789	X	X					\$0		
FAM-1		Eliminate the increase in the proposed budget for Scavenger Services. The department carried forward \$9,329 in this account from FY 2023-24 to FY 2024-25. This recommendation returns the Department's budget for Scavenger Services to the original FY 2023-24 amount and would still allow for an increase of \$4,789 in FY 2026-27.													
FAM-2	Bldgs,Struct&Imprv Proj-Budget											\$150,000	\$125,000	\$25,000	X X
		FY 2026-27 savings.													
FAM-3	Bldgs,Struct&Imprv Proj-Budget											\$300,000	\$280,000	\$20,000	X X
		FY 2026-27 savings.													

Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$4,789	\$0	\$4,789
Non-General Fund	\$0	\$0	\$0
Total	\$4,789	\$0	\$4,789

Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$45,000	\$0	\$45,000
Non-General Fund	\$0	\$0	\$0
Total	\$45,000	\$0	\$45,000

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

The Department's \$24,419,984 budget for FY 2025-26, as proposed by the Mayor, is \$5,491,319 or 18.4% less than the original FY 2024-25 budget of \$29,911,303.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 26.13 FTEs, which are 2.00 FTEs less than the 28.13 FTEs in the original FY 2024-25 budget. This represents a 7.1% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$16,738,176 in FY 2025-26 are \$3,857,569 or 18.4% less than FY 2024-25 revenues of \$20,595,745.

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

The Department's \$24,184,209 budget for FY 2026-27, as proposed by the Mayor, is \$235,775 or 1.0% less than the Mayor's proposed FY 2025-26 budget of \$24,419,984.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 26.05 FTEs, which are 0.08 FTEs less than the 26.13 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$16,836,883 in FY 2026-27 are \$98,707 or 0.6% less than FY 2025-26 estimated revenues of \$16,738,176.

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

DEPARTMENT:	ART – ARTS COMMISSION				
SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
	Budget	Budget	Budget	Budget	Proposed
Arts Commission	51,165,390	40,920,366	42,741,948	29,911,303	24,419,984
FTE Count	28.52	27.53	29.79	28.13	26.13

The Department's budget decreased by \$26,745,406 or 52.3% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 2.39 FTE or 8.4% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by \$5,491,319 largely due to reductions in capital expenditures, grants, and non-personnel services.

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

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$235,775 largely due to reductions in capital expenditures and non-personnel services.

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

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

DEPARTMENT:

ART – ARTS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$35,826 in FY 2025-26. All of the \$35,826 in recommended reductions are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year's unexpended encumbrances of \$11,486, for total General Fund savings of \$47,312.

YEAR TWO: FY 2026-27

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

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

ART - Arts Commission

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

Fiscal Recommendations

		ART Administration													
ART-1	Employee Recognition			\$10,000	\$5,000	\$5,000	X	X						\$0	
		Reduce Employee Recognition budget in this line item in FY 2025-26. The Department successfully managed the same adjustment last year and can absorb this one-time reduction in FY 2025-26.							One-time savings.						
ART-2	Training - Budget			\$25,000	\$22,000	\$3,000	X	X						\$0	
		Reduce Training - Budget in this line item in FY 2025-26. The Department successfully managed the same adjustment last year and can absorb this one-time reduction in FY 2025-26.							One-time savings.						
ART-3	Temporary - Miscellaneous			\$51,220	\$25,610	\$25,610	X	X						\$0	
	Mandatory Fringe Benefits			\$4,431	\$2,216	\$2,216	X	X						\$0	
		<i>Total Savings</i>							<i>Total Savings</i>						
		Reduce Temporary Salaries budget by 50% one-time in FY 2025-26. This reduction will still allow for a Temporary Salaries and fringe benefits budget of \$27,826 in FY 2025-26 for the Department to respond to temporary staffing needs.							One-time savings.						

	FY 2025-26			FY 2026-27		
	Total Recommended Reductions			Total Recommended Reductions		
	One-Time	Ongoing	Total	One-Time	Ongoing	Total
General Fund	\$35,826	\$0	\$35,826	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$35,826	\$0	\$35,826	\$0	\$0	\$0

ART - Arts Commission

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
55240	2017	187644	10010	9453	TIDES CENTER	10022447	\$5,000
376403	2019	163646	10020	24813	B B I ENGINEERING INC	10005832	\$3,180
376403	2019	163646	10020	24813	B B I ENGINEERING INC	10005832	\$3,306
						Total	\$11,486

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

The Department's \$32,117,473 budget for FY 2025-26, as proposed by the Mayor, is \$1,600,693 or 5.2% more than the original FY 2024-25 budget of \$30,516,780.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 65.06 FTEs, which are 1.35 FTEs less than the 66.41 FTEs in the original FY 2024-25 budget. This represents a 2.0% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$23,044,968 in FY 2025-26 are \$1,616,472 or 7.5% more than FY 2024-25 revenues of \$21,428,496.

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

The Department's \$33,064,312 budget for FY 2026-27, as proposed by the Mayor, is \$946,839 or 2.9% more than the Mayor's proposed FY 2025-26 budget of \$32,117.473.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 64.88 FTEs, which are 0.18 FTEs less than the 65.06 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$23,946,058 in FY 2026-27 are \$901,090 or 3.9% more than FY 2025-26 estimated revenues of \$23,044,968.

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

DEPARTMENT: **WAR – WAR MEMORIAL**

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
WAR Memorial	29,155,867	36,566,849	37,645,417	30,516,780	32,117,473
FTE Count	66.92	67.57	67.38	66.41	65.06

The Department's budget increased by \$2,961,606 or 10.2% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 1.86 FTE or 2.8% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$1,600,693 primarily by \$883,400 for interdepartmental services as well as restoring prior cuts totaling \$667,841 to Materials & Supplies and Non-Personnel Services to cover increased building maintenance and repair costs across the War Memorial complex. Department revenues increase by \$1,616,472 largely due to a projected increase in earned income from new and expanded outside licensee business.

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

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$946,839 largely due to increases in interdepartmental spending.

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

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

DEPARTMENT:

WAR – WAR MEMORIAL

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$75,000 in FY 2025-26. All of the \$75,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$1,525,693 or 5.0% in the Department's FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$3,736, for total General Fund savings of \$78,736.

YEAR TWO: FY 2026-27

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

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

WAR - War Memorial

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

Fiscal Recommendations

		WAR War Memorial													
WAR-1	9993 Attrition Savings			(\$571,815)	(\$589,669)	\$17,854	x	x					\$0		
	Mandatory Fringe Benefits			(\$228,884)	(\$236,030)	\$7,146	x	x					\$0		
	<i>Total Savings</i> \$25,000							<i>Total Savings</i> \$0							
	Increase Attrition Savings by \$25,000 to account for delays in hiring positions the Department was recently approved to fill. [P]							One-time savings.							
WAR-2	Other Bldg Maint Svcs			\$200,000	\$150,000	\$50,000	x	x					\$0		
	Reduce Other Building Maintenance Services budget by \$50,000. The Department's proposed FY 2025-26 budget increases funding for Materials and Supplies and Non-Personnel Services, including building and elevator maintenance, by \$667,841. This increase is in addition to \$705,313 in funding for facilities maintenance in FY 2025-26, as recommended in the City's Capital Plan. This recommendation will still allow for an overall increase of \$617,841 in the Department's Materials and Supplies and Non-Personnel Services budget.							One-time savings.							

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$75,000	\$0	\$75,000	General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$75,000	\$0	\$75,000	Total	\$0	\$0	\$0

WAR - War Memorial

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
648369	2022	232392	14670	8003	XTECH	10026798	\$3,260
699885	2023	232392	14670	8003	XTECH	10026798	\$60
732152	2023	232392	14670	13119	PIPER MURAKAMI	10026798	\$50
736843	2023	232392	14670	20663	ENERGETIX CORP	10026798	\$360
736847	2023	232392	14670	23423	CANON SOLUTIONS AMERICA INC	10026798	\$6
						Total	\$3,736

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

The Department's \$157,980,174 budget for FY 2025-26, as proposed by the Mayor, is \$2,807,743 or 1.8% more than the original FY 2024-25 budget of \$155,172,431.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 186.68 FTEs, which are 14.18 FTEs less than the 200.86 FTEs in the original FY 2024-25 budget. This represents a 7.1% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$141,087,591 in FY 2025-26 are \$646,992 or 0.5% less than FY 2024-25 revenues of \$141,734,583.

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

The Department's \$157,140,439 budget for FY 2026-27, as proposed by the Mayor, is \$839,735 or 0.5% less than the Mayor's proposed FY 2025-26 budget of \$157,980,174.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 184.55 FTEs, which are 2.13 FTEs less than the 186.68 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 1.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$141,360,724 in FY 2026-27 are \$273,133 or 0.2% more than FY 2025-26 estimated revenues of \$141,087,591.

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

DEPARTMENT:	HRD – HUMAN RESOURCES				
<u>SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:</u>					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
	Budget	Budget	Budget	Budget	Proposed
Human Resources	118,046,396	142,684,526	150,759,857	155,172,431	157,980,174
FTE Count	203.17	193.18	205.47	200.86	186.68

The Department's budget increased by \$39,933,778 or 33.8% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 16.49 or 8.1% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$2,807,743 largely due to increases in professional and specialized services, primarily for Worker's Compensation, offset by elimination of funded positions as well as a reduction in the San Francisco Fellows Program.

The Mayor's proposed FY 2025-26 budget includes the deletion of 2 positions as layoffs. Details of these proposed layoffs are as follows:

<u>Division</u>	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
HRD Workforce Development	Training Officer	1
HRD Workers Compensation	Safety Officer	1

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$839,735 largely due to decreases in non-personal services including travel costs and professional services related to public safety exams and insurance.

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

DEPARTMENT:

HRD – HUMAN RESOURCES

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$250,000 in FY 2025-26. All of the \$250,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$2,557,743 or 1.6% in the Department's FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$147,760, for total General Fund savings of \$377,763.

Our policy recommendation has no savings but reduces the Department's deputy director and manager position count by 1.00 FTE.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst has no recommended reductions to the proposed budget in FY 2025-26.

Our policy recommendation has no savings but reduces the Department's deputy director and manager position count by 1.00 FTE.

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

HRD - Human Resources

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

Fiscal Recommendations

HRD-1		HRD Employment Services															
		Professional & Spec Svcs		\$350,000		\$100,000		\$250,000		x	x						
Reduce budgeted amount for fingerprinting services provided by the California Department of Justice due to current purchase order balance of approximately \$194,000 and estimated current year expenditures of approximately \$245,000 to \$270,000. With this reduction, the Department would maintain approximately \$330,000 expenditure authority in FY 2025-26 given a projected carryforward of approximately \$230,000 though expenditures are likely to be less given the City's limited hiring in the near term.																	

	FY 2025-26			FY 2026-27		
	Total Recommended Reductions			Total Recommended Reductions		
	One-Time	Ongoing	Total	One-Time	Ongoing	Total
General Fund	\$250,000	\$0	\$250,000	General Fund	\$0	\$0
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0
Total	\$250,000	\$0	\$250,000	Total	\$0	\$0

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

HRD - Human Resources

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

Policy Recommendations

		HRD Administration															
		0953 Deputy Director III	2.00	1.00	\$500,066	\$250,033	\$250,033	x		2.00	1.00	\$519,008	\$259,504	\$259,504	x		
	Mandatory Fringe Benefits				\$160,128	\$80,064	\$80,064	x				\$168,104	\$84,052	\$84,052	x		
	Attrition Savings	(4.79)			(\$583,849)	(\$333,816)	(\$250,033)	x		(4.79)		(\$652,187)	(\$392,683)	(\$259,504)	x		
	Mandatory Fringe Benefits				(\$231,069)	(\$151,005)	(\$80,064)	x				(\$268,726)	(\$184,674)	(\$84,052)	x		
HRD-2		<i>Total Savings</i>					<i>Total Savings</i>					<i>Total Savings</i>					
		<p>Eliminate one vacant 0953 Deputy Director III position. This position serves as Chief of Policy, handling external affairs and Sunshine requests, and supervising three employees. The Department has five other 0953 Deputy Director IIIs, supervising from 19 to 60 employees. This position has been vacant since September 2024, when the incumbent took administrative leave to serve as acting director of the Human Rights Commission. Therefore, the Budget Analyst considers this recommendation a policy matter for the Board of Supervisors. Further, the Department's attrition savings was not adjusted despite the elimination of 16 funded positions in the FY 2025-26 proposed budget. Accordingly, while the department's attrition savings requirements is approximately 18 FTE and \$3.4 million, the Department reports that currently there are only five vacant positions. Therefore, if this position is eliminated, the savings should be offset with a reduction in attrition savings.</p>										<p>Ongoing savings</p>					

FY 2025-26			FY 2026-27			
Total Policy Recommendations			Total Policy Recommendations			
	One-Time	Ongoing	Total	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

HRD- Human Resources

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
223022	2018	232022	10000	13856	OPENCOPY	10026742	\$253
425058	2020	232024	10010	12182	RICOH USA INC	10024330	\$125
425058	2020	232024	10010	12182	RICOH USA INC	10024330	\$213
425058	2020	232024	10010	12182	RICOH USA INC	10024330	\$424
425058	2020	232024	10010	12182	RICOH USA INC	10024330	\$299
425058	2020	232024	10010	12182	RICOH USA INC	10024330	\$586
455285	2020	232025	10000	10525	STAPLES BUSINESS ADVANTAGE	10026742	\$26
477905	2020	232022	10000	8003	XTECH	10026742	\$6,000
513815	2021	232025	10000	18555	Industrial/Organizational Solutions, Inc	10026742	\$1,000
513815	2021	232025	10000	18555	Industrial/Organizational Solutions, Inc	10026742	\$4,036
514097	2021	232025	10000	24412	BERKELEY RESEARCH GROUP LLC	10026742	\$2,030
515968	2021	232022	10000	18762	HOLIDAY INN GOLDEN GATEWAY HOTEL	10026742	\$9,463
526470	2021	232022	10000	38064	ZONES, LLC	10026742	\$2,640
526470	2021	232029	10060	38064	ZONES, LLC	10026743	\$528
533682	2021	232022	10000	38064	ZONES, LLC	10026742	\$7,629
540791	2021	232025	10000	18555	Industrial/Organizational Solutions, Inc	10026742	\$10,006
552029	2021	232025	10000	18555	Industrial/Organizational Solutions, Inc	10026742	\$10,660
567179	2021	232025	10000	24638	BAY AREA COMMUNICATION ACCESS	10026742	\$12
571932	2021	232025	10000	10525	STAPLES BUSINESS ADVANTAGE	10026742	\$18
575233	2021	232025	10000	14464	NATIONAL TESTING NETWORK INC	10026742	\$4,670
575918	2021	232022	10000	10525	STAPLES BUSINESS ADVANTAGE	10026742	\$39
575918	2021	232022	10000	10525	STAPLES BUSINESS ADVANTAGE	10026742	\$101
575918	2021	232022	10000	10525	STAPLES BUSINESS ADVANTAGE	10026742	\$216
577236	2021	232022	10020	39592	SMARTRECRUITERS, INC.	10033390	\$1
577483	2021	232022	10000	24231	BLAISDELL'S BUSINESS PRODUCTS	10026742	\$195
594178	2022	232025	10000	20542	ERGOMETRICS & APPLIED PERSONNEL RSRC	10026742	\$10,868
598897	2022	232025	10000	24638	BAY AREA COMMUNICATION ACCESS	10026742	\$85
600246	2022	232022	10000	9046	U S PURE WATER CORP	10026742	\$29
605198	2022	232025	10000	24638	BAY AREA COMMUNICATION ACCESS	10026742	\$450
612304	2022	232022	10000	20894	EK ERGONOMICS	10026742	\$1,200
614653	2022	232022	10020	13486	PARTNERS IN COMMUNICATION LLC	10035015	\$45
614664	2022	232022	10020	30413	INTERNATIONAL CONTACT INC	10035015	\$750
614664	2022	232022	10020	30413	INTERNATIONAL CONTACT INC	10035015	\$29
615537	2022	232022	10020	45524	S5S LLC	10035015	\$1,040
615537	2022	232022	10020	45524	S5S LLC	10035015	\$100
628415	2022	232025	10020	23129	CENTRAL COMPUTERS INC	10024332	\$179
637371	2022	232022	10000	22529	COMCAST OF CALIFORNIA III INC	10026742	\$162
637574	2022	232022	10000	11040	SHRED WORKS	10026742	\$217
637589	2022	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$178
637589	2022	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$269
637589	2022	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$300
637589	2022	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$405
637589	2022	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$8
637589	2022	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$16
637589	2022	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$703
637589	2022	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$459
637589	2022	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$300
647830	2022	232022	10000	12408	RECOLOGY SUNSET SCAVENGER COMPANY	10026742	\$282
670981	2022	232029	10000	10525	STAPLES BUSINESS ADVANTAGE	10026742	\$129
670981	2022	232029	10000	10525	STAPLES BUSINESS ADVANTAGE	10026742	\$239
695514	2023	232025	10000	18762	HOLIDAY INN GOLDEN GATEWAY HOTEL	10026742	\$11
702354	2023	232022	10000	9046	U S PURE WATER CORP	10026742	\$369
702354	2023	232022	10000	9046	U S PURE WATER CORP	10026742	\$35
707290	2023	232022	10020	24638	BAY AREA COMMUNICATION ACCESS	10035015	\$35
709616	2023	232022	10020	12408	RECOLOGY SUNSET SCAVENGER COMPANY	10035015	\$269

HRD- Human Resources

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
711649	2023	232029	10000	19940	FRANKLINCOVEY CLIENT SALES INC	10026743	\$23
711708	2023	232025	10000	18762	HOLIDAY INN GOLDEN GATEWAY HOTEL	10026742	\$6,572
726489	2023	232022	10020	8003	XTECH	10033390	\$4,032
727048	2023	232025	10000	18762	HOLIDAY INN GOLDEN GATEWAY HOTEL	10026742	\$39
739536	2023	232029	10000	19940	FRANKLINCOVEY CLIENT SALES INC	10026743	\$63
739553	2023	232029	10000	19940	FRANKLINCOVEY CLIENT SALES INC	10026743	\$39
739581	2023	232029	10000	19940	FRANKLINCOVEY CLIENT SALES INC	10026743	\$27
740616	2023	232022	10000	11040	SHRED WORKS	10026742	\$699
740637	2023	232022	10000	9046	U S PURE WATER CORP	10026742	\$75
741694	2023	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$2
741713	2023	232022	10000	19209	GRM INFORMATION MANAGEMENT SERVIC	10026742	\$750
742074	2023	232029	10010	16689	LA MEDITERRANEE I INC	10039847	\$481
742074	2023	232029	10010	16689	LA MEDITERRANEE I INC	10039847	\$71
742841	2023	232025	10000	11489	SAN FRANCISCO/SM MINIBUS	10026742	\$1,050
742856	2023	232025	10000	25146	ARGUELLO CATERING CO	10026742	\$179
742856	2023	232025	10000	25146	ARGUELLO CATERING CO	10026742	\$337
742856	2023	232025	10000	25146	ARGUELLO CATERING CO	10026742	\$512
742856	2023	232025	10000	25146	ARGUELLO CATERING CO	10026742	\$615
743408	2023	232025	10000	18762	HOLIDAY INN GOLDEN GATEWAY HOTEL	10026742	\$26,679
761695	2023	232025	10000	11489	SAN FRANCISCO/SM MINIBUS	10026742	\$700
766024	2023	232025	10000	18762	HOLIDAY INN GOLDEN GATEWAY HOTEL	10026742	\$1,023
770519	2023	232022	10020	16611	LANGUAGELINE SOLUTIONS	10035015	\$390
770519	2023	232022	10020	16611	LANGUAGELINE SOLUTIONS	10035015	\$100
771900	2023	232025	10000	51184	Ted's Market	10026742	\$45
771900	2023	232025	10000	51184	Ted's Market	10026742	\$137
771928	2023	232025	10000	25146	ARGUELLO CATERING CO	10026742	\$70
771928	2023	232025	10000	25146	ARGUELLO CATERING CO	10026742	\$5
778821	2023	232022	10000	10525	STAPLES BUSINESS ADVANTAGE	10026742	\$4
779777	2023	232022	10020	24638	BAY AREA COMMUNICATION ACCESS	10035015	\$91
784915	2023	232022	10000	25146	ARGUELLO CATERING CO	10026742	\$2,346
784915	2023	232022	10000	25146	ARGUELLO CATERING CO	10026742	\$176
784915	2023	232022	10000	25146	ARGUELLO CATERING CO	10026742	\$60
788644	2023	232029	10060	19940	FRANKLINCOVEY CLIENT SALES INC	10026743	\$41
						Total	\$127,763

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

The Department's \$6,482,472 budget for FY 2025-26, as proposed by the Mayor, is \$7,802,660 or 54.6% less than the original FY 2024-25 budget of \$14,285,132.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 24.49 FTEs, which are 3.12 FTEs less than the 27.61 FTEs in the original FY 2024-25 budget. This represents a 11.3% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$157,200 in FY 2025-26 are equal to the FY 2024-25 revenues.

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

The Department's \$8,858,740 budget for FY 2026-27, as proposed by the Mayor, is \$2,376,268 or 36.7% more than the Mayor's proposed FY 2025-26 budget of \$6,482,472.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 23.61 FTEs, which are 0.88 FTEs less than the 24.49 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 3.6% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$157,200 in FY 2026-27 are equal to the FY 2025-26 estimated revenues.

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

DEPARTMENT: ETH – ETHICS COMMISSION

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Ethics Commission	6,551,078	7,586,853	7,537,872	14,285,132	6,482,472
FTE Count	30.50	31.43	30.56	27.61	24.49

The Department's budget decreased by \$68,606 or 1.0% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 6.01 or 19.7% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by \$7,802,660 largely due to a reduction in Programmatic Projects.

The Mayor's proposed FY 2025-26 budget includes the deletion of 3 positions as layoffs. Details of these proposed layoffs are as follows:

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
ETH Operations	1222 Payroll Clerk	1
ETH Policy	1840 Policy Research Specialist	1
ETH Engagement & Compliance	1230 Training Design Specialist	1

The proposed FY 2025-26 budget for the Ethics Commission includes \$0 for the Election Campaign Fund. It is unclear if unused funds that will be carried forward will be enough to cover all disbursements in FY 2025-26. The proposed layoff of three Ethics Commission employees, and deletion of a vacant position, also contribute to the proposed reduced budget.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$2,376,268 largely due to an increase in Programmatic Projects to enhance the Election Campaign Fund.

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

DEPARTMENT:

ETH – ETHICS COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$18,883 in FY 2025-26. All of the \$18,883 in recommended reductions are ongoing savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$3,341, for total General Fund savings of \$22,224.

YEAR TWO: FY 2026-27

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

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

ETH - Ethics Commission

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

Fiscal Recommendations

		Ethics Commission													
		Materials & Supplies			\$26,167	\$21,167	\$5,000	X	X				\$0		
ETH-1		Reduce Materials and Supplies budget to reflect historical spending. This reduction would allow for sufficient funds to meet the department's expenditure needs in this account.													
ETH-2	Subscriptions	Reduce Subscriptions budget to reflect historical spending. This reduction would allow for sufficient funds to meet the department's expenditure needs in this account.			\$18,883	\$5,000	\$13,883	X	X				\$0		

		FY 2025-26			FY 2026-27		
		Total Recommended Reductions			Total Recommended Reductions		
		One-Time	Ongoing	Total	One-Time	Ongoing	Total
	General Fund	\$18,883	\$0	\$18,883	General Fund	\$0	\$0
	Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0
	Total	\$18,883	\$0	\$18,883	Total	\$0	\$0

ETH - Ethics Commission

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000746294	2023	229997	10020	000001437	NETFILE	10006398	\$3,000
0000746299	2023	229997	10000	000001283	PROFESSIONAL MESSENGER	10026728	\$57
0000746299	2023	229997	10000	000001283	PROFESSIONAL MESSENGER	10026728	\$219
0000758311	2023	229997	10000	000000800	XTECH	10026728	\$65
Total							\$3,341

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

The Department's \$173,707,878 budget for FY 2025-26, as proposed by the Mayor, is \$8,464,061 or 5.1% more than the original FY 2024-25 budget of \$165,243,817.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 253.57 FTEs, which are 4.74 FTEs less than the 258.31 FTEs in the original FY 2024-25 budget. This represents a 1.8% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$166,669,516 in FY 2025-26 are \$3,754,857 or 2.3% more than FY 2024-25 revenues of \$162,914,659.

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

The Department's \$181,870,922 budget for FY 2026-27, as proposed by the Mayor, is \$8,163,044 or 4.7% more than the Mayor's proposed FY 2025-26 budget of \$173,707,878.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 253.42 FTEs, which are 0.15 FTEs less than the 253.57 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$175,329,904 in FY 2026-27 are \$8,660,388 or 5.2% more than FY 2025-26 estimated revenues of \$166,669,516.

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

DEPARTMENT: **TIS – TECHNOLOGY**

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Technology	153,023,074	153,419,700	166,313,253	165,243,817	173,707,878
FTE Count	223.75	251.65	259.12	258.31	253.57

The Department's budget increased by \$20,684,804 or 13.5% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 29.82 or 13.3% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$5,152,262 largely due to increased software licensing fees, telephone charges, departmental pass-thru charges, technology initiatives and projects approved by COIT or the Capital Planning Committee, and the transfer of 7.0 FTE from other City departments including the Media Services function currently housed in the City Administrator's Real Estate Division.

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

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$8,163,044 largely due to increased software licensing fees, telephone charges, and technology initiatives and projects approved by COIT or the Capital Planning Committee.

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

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

DEPARTMENT:

TIS – TECHNOLOGY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$1,192,993 in FY 2025-26. All of the \$1,192,993 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$7,271,068 or 4.4% in the Department's FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$48,886, for total General Fund savings of \$951,929.

Our policy recommendations total \$700,399 in FY 2025-26, all of which are ongoing.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$1,232,079 in FY 2026-27. All of the \$1,232,079 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$6,930,965 or 4.0% in the Department's FY 2026-27 budget.

Our policy recommendations total \$728,801 in FY 2026-27, all of which are ongoing.

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

TIS - Technology

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

Fiscal Recommendations

TIS-1	DT Administration														
	Other Current Expenses			\$251,370	\$137,819	\$113,551	x				\$251,370	\$137,819	\$113,551	x	
	Other Current Expenses			\$271,572	\$171,572	\$100,000	x				\$271,572	\$171,572	\$100,000	x	
	Other Current Expenses			\$107,939	\$57,939	\$50,000	x				\$107,939	\$57,939	\$50,000	x	
	Other Current Expenses			\$421,311	\$221,311	\$200,000	x	x							
	Other Current Expenses			\$94,850	\$44,850	\$50,000	x				\$94,850	\$44,850	\$50,000	x	
	Exp Recovery - CHF			(\$251,370)	(\$137,819)	(\$113,551)	x				(\$251,370)	(\$137,819)	(\$113,551)	x	
	Exp Recovery - FIR			(\$271,572)	(\$171,572)	(\$100,000)	x				(\$271,572)	(\$171,572)	(\$100,000)	x	
	Exp Recovery - SHF			(\$107,939)	(\$57,939)	(\$50,000)	x				(\$107,939)	(\$57,939)	(\$50,000)	x	
	Exp Recovery - HSA			(\$421,311)	(\$221,311)	(\$200,000)	x	x							
	Exp Recovery - TTX			(\$94,850)	(\$44,850)	(\$50,000)	x				(\$94,850)	(\$44,850)	(\$50,000)	x	
	Total Savings							\$0	Total Savings						
TIS-2	The Department maintains a workorder with most departments for direct purchases of technology services and supplies on their behalf. These accounts are called pass-thrus and costs are directly billed back to departments. In FY 2023-24, approximately \$5.6 million was carried forward into FY 2024-25. Of a revised budget of \$20.4 million in these accounts, only \$8.3 million had been expended as of May 30, 2025. The Budget Analyst recommends reductions in select workorders after reviewing expenditure history, balances, General Fund impact, and proposed budget amounts. In total, these reductions will result in \$513,551 savings in the respective departments of which approximately \$459,551 is in the General Fund.														
	Ongoing savings as result of pass-thru workorder reductions total \$313,551 in the respective departments, all of which is in the General Fund.														
	0933 Manager V	1.00	0.00	\$232,869	\$0	\$232,869	x		1.00	0.00	\$241,690	\$0	\$241,690	x	
	Mandatory Fringe Benefits			\$77,237	\$0	\$77,237	x				\$81,136	\$0	\$81,136	x	
	Total Savings							\$310,106	Total Savings						
TIS-2	This position, which was previously assigned to the JUSTIS Project and vacant since May 2023, has been reassigned to Finance and Administration based on a review of the Department's organization chart. It is intended as a promotional opportunity for current staff in Administration. However, deletion of this position would offset the increase in 0933 Manager V position requested through an upward substitution of a 1044 IS Engineer - Principal to be the Deputy Chief Information Security Officer for the Cyber Defense division.														
	Ongoing savings														

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

TIS - Technology

Rec #	Account Title	FY 2025-26							FY 2026-27													
		FTE		Amount					FTE		Amount											
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T							
TIS-3	1670 Financial Systems Sup	1.00	0.00	\$201,571	\$0	\$201,571	x		1.00	0.00	\$209,207	\$0	\$209,207	x								
	Mandatory Fringe Benefits			\$65,738	\$0	\$65,738	x				\$68,953	\$0	\$68,953	x								
	1657 Accountant IV	0.00	1.00	\$0	\$173,250	(\$173,250)	x		0.00	1.00	\$0	\$179,813	(\$179,813)	x								
	Mandatory Fringe Benefits			\$0	\$60,535	(\$60,535)	x				\$0	\$63,464	(\$63,464)	x								
	<i>Total Savings</i>								<i>Total Savings</i>													
	The Department is proposing an upward substitution of 1.00 FTE 1657 Accountant IV to 1.00 FTE 1670 Financial Systems Supervisor. This position supervises three accountants and one to two interns. The Board of Supervisors should deny the proposed upward substitution of 1.00 FTE 1657 Accountant IV to 1.00 FTE 1670 Financial Systems Supervisor due to inadequate justification.																					
	Ongoing savings																					
TIS-4	DT JUSTIS																					
	0923 Manager II	1.00	0.00	\$186,552	\$0	\$186,552	x		1.00	0.00	\$193,618	\$0	\$193,618	x								
	Mandatory Fringe Benefits			\$69,602	\$0	\$69,602	x				\$73,267	\$0	\$73,267	x								
	<i>Total Savings</i>								<i>Total Savings</i>													
	The JUSTIS Project has been in existence since 1997. Overseen by a 1070 IS Project Director, the Manager position (previously an 0933 Manager V) is redundant and has been vacant since May 2023.																					
TIS-5	Dp-Wp Equipment Maint			\$359,824	\$209,824	\$150,000	x				\$359,824	\$209,824	\$150,000	x								
	Reduce budgeted amount for Non-Personnel Services due to historic underspending. With a revised budget of approximately \$1.4 million, as of May 31, 2025, only \$169,000 had been expended and another \$250,000 encumbered. Therefore, the Department will have more than sufficient resources to meet the operational requirements of the JUSTIS Project for the foreseeable future.																					
	Ongoing savings																					
TIS-6	DT Public Safety																					
	0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893	x		1.00	0.00	\$224,071	\$0	\$224,071	x								
	Mandatory Fringe Benefits			\$74,437	\$0	\$74,437	x				\$78,251	\$0.00	\$78,251	x								
	0923 Manager II	0.00	1.00	\$0	\$186,552	(\$186,552)	x		0.00	1.00	\$0	\$193,618	(\$193,618)	x								
	Mandatory Fringe Benefits			\$0	\$69,602	(\$69,602)	x				\$0	\$73,267	(\$73,267)	x								
	<i>Total Savings</i>								<i>Total Savings</i>													
	The Department is proposing an upward substitution of 1.00 FTE 0923 Manager II to 1.00 FTE 0932 Manager IV for a position that manages high-profile, time-sensitive projects. However, such duties are appropriate for a 0923 Manager II. The Board of Supervisors should deny the proposed upward substitution of 1.00 FTE 0923 Manager II to 1.00 FTE 0932 Manager IV due to inadequate justification.																					
	Ongoing savings																					

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

TIS - Technology

Rec #	Account Title	FY 2025-26							FY 2026-27									
		FTE		Amount					FTE		Amount							
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T			
DT Support Services																		
0932 Manager IV		1.00	0.00	\$215,893	\$0	\$215,893	x		1.00	0.00	\$224,071	\$0	\$224,071	x				
Mandatory Fringe Benefits				\$74,437	\$0	\$74,437	x				\$78,251	\$0.00	\$78,251	x				
1044 IS Engineer-Principal		0.00	1.00	\$0	\$210,287	(\$210,287)	x		0.00	1.00	\$0	\$218,253	(\$218,253)	x				
Mandatory Fringe Benefits				\$0	\$67,210	(\$67,210)	x				\$0	\$70,470	(\$70,470)	x				
														<i>Total Savings</i>				
														\$12,833				
														<i>Total Savings</i>				
														\$13,599				
TIS-7		The Department is proposing an upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV for a Client Support Services Manager. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Deny proposed upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV due to inadequate justification.														Ongoing savings		
																Ongoing savings		
DT Cybersecurity																		
0932 Manager IV		1.00	0.00	\$215,893	\$0	\$215,893	x		1.00	0.00	\$224,071	\$0	\$224,071	x				
Mandatory Fringe Benefits				\$74,437	\$0	\$74,437	x				\$78,251	\$0.00	\$78,251	x				
1044 IS Engineer-Principal		0.00	1.00	\$0	\$210,287	(\$210,287)	x		0.00	1.00	\$0	\$218,253	(\$218,253)	x				
Mandatory Fringe Benefits				\$0	\$67,210	(\$67,210)	x				\$0	\$70,470	(\$70,470)	x				
														<i>Total Savings</i>				
														\$12,833				
														<i>Total Savings</i>				
														\$13,599				
TIS-8		The Department is proposing an upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV for an Identity Governance Manager. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Deny proposed upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV due to inadequate justification.														Ongoing savings		
																Ongoing savings		

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

TIS - Technology

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
TIS-9	0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893	x		1.00	0.00	\$224,071	\$0	\$224,071	x	
	Mandatory Fringe Benefits			\$74,437	\$0	\$74,437	x				\$78,251	\$0.00	\$78,251	x	
	1044 IS Engineer-Principal	0.00	1.00	\$0	\$210,287	(\$210,287)	x		0.00	1.00	\$0	\$218,253	(\$218,253)	x	
	Mandatory Fringe Benefits			\$0	\$67,210	(\$67,210)	x				\$0	\$70,470	(\$70,470)	x	
	<i>Total Savings</i>								<i>Total Savings</i>						
	<p>The Department is proposing an upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV for a Cyber Security Risk and Resilience Manager. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Deny proposed upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV due to inadequate justification.</p>														Ongoing savings
	DT Infrastructure and Operations														
TIS-10	0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893	x		1.00	0.00	\$224,071	\$0	\$224,071	x	
	Mandatory Fringe Benefits			\$74,437	\$0	\$74,437	x				\$78,251	\$0.00	\$78,251	x	
	1044 IS Engineer-Principal	0.00	1.00	\$0	\$210,287	(\$210,287)	x		0.00	1.00	\$0	\$218,253	(\$218,253)	x	
	Mandatory Fringe Benefits			\$0	\$67,210	(\$67,210)	x				\$0	\$70,470	(\$70,470)	x	
	<i>Total Savings</i>								<i>Total Savings</i>						
	<p>The Department is proposing an upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV for a Telecom Manager. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Deny proposed upward substitution of 1.00 FTE 1044 IS Engineer-Principal to 1.00 FTE 0932 Manager IV due to inadequate justification.</p>														Ongoing savings
	DT Rate Model Usage														
TIS-11	GF-ADM-Digital Services			\$6,920,234	\$6,562,533	\$357,701	x				\$7,074,331	\$6,706,679	\$367,652	x	
	<p>The Digital Services and Data SF functions in ADM are recovered through the TIS cost allocation and workorder to all City departments. This recommendation reflects recommended reductions in ADM. Actual General Fund and non-General Fund savings of \$224,647 and \$149,764, respectively, will be realized in departmental budgets.</p>														Ongoing savings

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

TIS - Technology

Rec #	Account Title	FY 2025-26							FY 2026-27													
		FTE		Amount			Savings	GF	1T	FTE		Amount			Savings	GF	1T					
		From	To	From	To	From				From	To	From	To	From								
FY 2025-26																						
Total Recommended Reductions																						
One-Time Ongoing Total																						
General Fund				\$0	903,043	\$903,043	General Fund				\$0	931,680	\$931,680	General Fund								
Non-General Fund				\$0	289,950	\$289,950	Non-General Fund				\$0	300,399	\$300,399	Non-General Fund								
Total				\$0	1,192,993	\$1,192,993	Total				\$0	1,232,079	\$1,232,079	Total								
FY 2026-27																						
Total Recommended Reductions																						
One-Time Ongoing Total																						
General Fund				\$0	931,680	\$931,680	General Fund				\$0	259,504	\$259,504	General Fund								
Non-General Fund				\$0	300,399	\$300,399	Non-General Fund				\$0	84,052	\$84,052	Non-General Fund								
Total				\$0	1,232,079	\$1,232,079	Total				\$0	343,556	\$343,556	Total								

Policy Recommendations

TIS-12		DT Enterprise Applications													
	0953 Deputy Director III	1.00	0.00	\$250,033	\$0	\$250,033	x		1.00	0.00	\$259,504	\$0	\$259,504	x	
	Mandatory Fringe Benefits			\$80,064	\$0	\$80,064	x				\$84,052	\$0	\$84,052	x	
<i>Total Savings</i>															
<i>Total Savings</i>															
The Department currently has a 1.0 FTE 0953 Deputy Director III position that has been vacant since February 2025. This position oversees Enterprise Applications including the JUSTIS program. Given the high cost, high-risk, and specialized nature of enterprise applications, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors.															
Ongoing savings															
TIS-13		DT Infrastructure and Operations													
	0954 Deputy Director IV	1.00	0.00	\$284,549	\$0	\$284,549	x		1.00	0.00	\$295,328	\$0	\$295,328	x	
	Mandatory Fringe Benefits			\$85,753	\$0	\$85,753	x				\$89,917	\$0	\$89,917	x	
<i>Total Savings</i>															
<i>Total Savings</i>															
The Department currently has a 1.0 FTE 0954 Deputy Director IV position that has been vacant since June 2024. This position oversees Network Infrastructure including securing access and data center resiliency. Given the high cost, high-risk, and specialized nature of network infrastructure and operations, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors.															
Ongoing savings															

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

TIS - Technology

Rec #	Account Title	FY 2025-26							FY 2026-27								
		FTE		Amount					FTE		Amount						
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T		
DT Rate Model Usage																	
GF-ADM-Digital Services											\$7,074,331		\$0	\$7,074,331			
ADM Data Policy and Privacy											\$1,388,089		\$0	\$1,388,089			
DT Administration																	
Exp Recovery (Various)											(\$8,462,420)		\$0	(\$8,462,420)			
TIS-14									The Digital Services and Data SF functions transferred from TIS to ADM July 1, 2018, but the workorders for these services remain in TIS. TIS has continued to charge City departments for these services and then remits the revenue received to ADM through a secondary workorder. This duplicates expenditure authority and distorts accountability because TIS does not manage these functions. Therefore, the Budget Analyst recommends this work order be eliminated and the responsibility for charging for these services shift to ADM. A commensurate recommendation has been made for ADM. Because of the technical requirements to implement this recommendation, the Budget and Legislative Analyst recommends that TIS, ADM, and Controller staff effectuate this change for FY 2026-27.								

FY 2025-26			FY 2026-27		
Total Policy Recommendations			Total Policy Recommendations		
	One-Time	Ongoing	Total	One-Time	Ongoing
General Fund	\$0	442,302	\$442,302	\$0	460,238
Non-General Fund	\$0	258,097	\$258,097	\$0	268,563
Total	\$0	\$700,399	\$700,399	\$0	\$728,801

TIS- Technology

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
642159	2022	232332	10020	30047	ConvergeOne, Inc.	10033388	\$7,670
699422	2023	232332	10020	30047	ConvergeOne, Inc.	10033388	\$16,176
699422	2023	232332	10020	30047	ConvergeOne, Inc.	10033388	\$12,407
699422	2023	232332	10020	30047	ConvergeOne, Inc.	10033388	\$7,695
699422	2023	232332	10020	30047	ConvergeOne, Inc.	10033388	\$1,504
700757	2023	232332	10020	30047	ConvergeOne, Inc.	10033388	\$41
726990	2023	207938	10000	25514	AMERITECH COMPUTER SERVICES INC	10024777	\$1,100
726990	2023	207938	10000	25514	AMERITECH COMPUTER SERVICES INC	10024777	\$330
771718	2023	232332	10020	24375	BETA NINETIES COMPUTER INC	10033388	\$63
789344	2023	207921	10020	23400	CARAHSOFT TECHNOLOGY CORP	10038868	\$1,900
						Total	\$48,886

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

The Department's \$58,209,111 budget for FY 2025-26, as proposed by the Mayor, is \$3,148,826 or 5.7% more than the original FY 2024-25 budget of \$55,060,285.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 161.45 FTEs, which are 7.27 FTEs less than the 168.72 FTEs in the original FY 2024-25 budget. This represents a 4.3% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$51,811,333 in FY 2025-26 are \$4,301,210 or 9.1% more than FY 2024-25 revenues of \$47,510,123.

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

The Department's \$49,516,445 budget for FY 2026-27, as proposed by the Mayor, is \$8,692,666 or 14.9% less than the Mayor's proposed FY 2025-26 budget of \$58,209,111.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 155.11 FTEs, which are 6.34 FTEs less than the 161.45 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 3.9% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$41,892,873 in FY 2026-27 are \$9,918,460 or 19.1% less than FY 2025-26 estimated revenues of \$51,811,333.

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

DEPARTMENT: **CPC – CITY PLANNING**

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
City Planning	61,977,580	63,929,433	58,697,834	55,060,285	58,209,111
FTE Count	207.41	200.39	186.20	168.72	161.45

The Department's budget decreased by \$3,768,469 or 6.1% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 45.96 or 22.2% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$3,148,826 largely due to salary and benefit increases.

The Mayor's proposed FY 2025-26 budget includes the deletion of 8 positions as layoffs. Details of these proposed layoffs are as follows:

<u>Division</u>	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
CPC Administration	0953 Deputy Director III	1
CPC Administration	1094 IT Operations Support Administrator IV	1
CPC Administration	1825 Principal Administrative Analyst II	1
Community Equity Division	9774 Senior Community Development Specialist 1	1
Current Planning Division	5278 Planner II	2
Current Planning Division	5291 Planner III	1
Current Planning Division	5293 Planner IV	1

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$8,692,666 largely due to the ending of one-time grant funding.

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

DEPARTMENT:

CPC – CITY PLANNING

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$114,000 in FY 2025-26. All of the \$114,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$3,034,826 or 5.5% in the Department's FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$4,105, for total General Fund savings of \$118,105.

YEAR TWO: FY 2026-27

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

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

CPC - City Planning

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

Fiscal Recommendations

		CPC Administration													
	Software Licensing Fees			\$57,800	\$32,800	\$25,000	X	X					\$0		
CPC-1		Reduce Software Licensing Fees budget for the Electronic Document Review project. The Electronic Document Review project has a remaining fund balance that will automatically carry forward to FY 2025-26. In FY 2024-25, the Department carried forward \$415,558.42 in software licensing fees for the Electronic Document Review project. This reduction will allow for sufficient funds for the Electronic Document Review Project in FY 2025-26.							One-time savings.						
CPC-2	Equipment Maintenance			\$57,970	\$32,970	\$25,000	X	X					\$0		
CPC-2		Reduce Equipment Maintenance budget in Administration to reflect actual spending. The Department is projected to underspend in this category in FY 2024-25.							One-time savings.						
CPC-3		CPC Community Equity													
	Professional & Specialized Services			\$324,642	\$260,642	\$64,000	X	X					\$0		
CPC-3		Reduce Professional and Specialized Services budget. The proposed budget allocates \$324,642 for community outreach services, but the Department does not currently have any contracts lined up for these services for FY 2025-26. The contracts that the Department had for these services in FY 2024-25 totaled approximately \$260,000. The proposed reduction would align the FY 2025-26 proposed budget with what the Department spent on these services in FY 2024-25.							One-time savings.						

FY 2025-26			FY 2026-27			
Total Recommended Reductions			Total Recommended Reductions			
	One-Time	Ongoing	Total	One-Time	Ongoing	Total
General Fund	\$114,000	\$0	\$114,000	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$114,000	\$0	\$114,000	\$0	\$0	\$0

CPC - City Planning

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000641171	2022	109733	10000	000000324	ICF JONES & STOKES INC	10001649	\$185
0000696470	2023	229236	10000	000002431	BILINGVA, LLC	10001645	\$289
0000741109	2023	229234	10000	000002423	BLAISDELL'S BUSINESS PRODUCTS	10001645	\$433
0000741109	2023	229234	10000	000002423	BLAISDELL'S BUSINESS PRODUCTS	10001645	\$108
0000746114	2023	229234	10020	000000838	WENDY BAKER	10006382	\$680
0000753598	2023	229234	10000	000002098	ECHELON FINE PRINTING	10001645	\$219
0000753598	2023	229234	10000	000002098	ECHELON FINE PRINTING	10001645	\$429
0000761194	2023	229236	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001645	\$443
0000761706	2023	229236	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001645	\$447
0000761707	2023	229236	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001645	\$117
0000764655	2023	229236	10000	000002342	CANON SOLUTIONS AMERICA INC	10001645	\$85
0000785664	2023	229236	10000	000000800	XTECH	10001645	\$672
						Total	\$4,105

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

The Department's \$22,859,398 budget for FY 2025-26, as proposed by the Mayor, is \$2,812,737 or 11% less than the original FY 2024-25 budget of \$25,672,135.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 53.10 FTEs, which are 4.43 FTEs less than the 57.53 FTEs in the original FY 2024-25 budget. This represents a 7.7% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$509,748 in FY 2025-26 are \$599,161 or 54% less than FY 2024-25 revenues of \$1,108,909.

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

The Department's \$24,110,366 budget for FY 2026-27, as proposed by the Mayor, is \$1,250,968 or 5.5% more than the Mayor's proposed FY 2025-26 budget of \$22,859,398.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 53.05 FTEs, which are 0.05 FTEs less than the 53.10 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

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

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

DEPARTMENT:	REG – ELECTIONS				
SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:					
	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Elections	30,671,997	23,306,278	22,942,949	25,672,135	22,859,398
FTE Count	79.95	58.42	55.11	57.53	53.10

The Department's budget decreased by \$7,812,599 or 25.5% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 26.85 or 33.6% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by \$2,812,737 largely due to decreases in non-personnel services and decreases in temporary staffing and other election related costs since the Department will hold only one primary election in June 2026. However, over the next fiscal year the Department will prepare to comply with the anticipated certification of Vietnamese as a required language under the 2023 Language Access Ordinance (LAO) Amendments. To meet new requirements, the Department will translate official election materials into Vietnamese.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$1,250,968 due largely to increases in non-personnel services and including the rising costs for producing ballots and increased software licensing fees. The Department will conduct the Consolidated General Election on November 3, 2026.

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

DEPARTMENT:

REG – ELECTIONS

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$185,604 in FY 2025-26. Of the \$185,604 in recommended reductions, \$45,000 are ongoing savings and \$140,604 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$192,338 for total General Fund savings of \$377,942.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$45,000 in FY 2026-27. All of the \$45,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$1,205,968 or 5.3% in the Department's FY 2026-27 budget.

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

REG - Elections

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

Fiscal Recommendations

		Elections Services													
REG - 1	Attrition Savings			(\$356,503)	(\$443,383)	\$86,880	X	X			\$0	\$0	\$0		
	Mandatory Fringe Benefits			(\$142,873)	(\$176,427)	\$33,554	X	X			\$0	\$0	\$0		
	<i>Total Savings</i>							<i>Total Savings</i>							<i>\$0</i>
	<p>Adjust Attrition Savings to account for hiring timeline for vacant 0951 Deputy Director I position. Although this position has been vacant for 12 years, the Department has undertaken a restructuring of management that they plan to implement this year. Department staff state that duties intended for this 0951 role have historically been reassigned to 1844 Management Assistant roles while this role was held for attrition. According to Department staff, one of these 1844s is currently receiving out-of-class pay for taking on these additional duties, and the other position is vacant and being held for attrition.</p> <p>Under the current management structure, the Department has one filled Deputy Director role and one Director, which Department staff asserts is inadequate management, citing that the 40-person department grows to 400 during elections. There are no other management positions in the department. Upon completion of their restructuring, the Deputy Director I would oversee 15 staff during the non-election season.</p> <p>The Department expects this role to be filled by the end of Q2 or early Q3. For this reason, it can be held for attrition for 0.5 FTE.</p>							<p>One-time savings.</p>							
REG - 2	Other Professional Services			\$2,900,000	\$2,855,000	\$45,000	X				\$2,900,000	\$2,855,000	\$45,000	X	
	<p>Reduce budgeted amount for Other Professional Services to reflect actual need. The Department has underspent on this account with a projected underspending of \$180,000 in Non-Personnel Services in FY 2024-25. Further, the Department underspent by over \$200,000 at the broader account control level in FY 2023-24. The Department has stated that this was due to lower-than-anticipated number of ballot measures and arguments submitted for the November 2024 election, resulting in decreased printing needs and other non-personnel services.</p>							<p>Ongoing savings.</p>							

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

REG - Elections

Rec #	Account Title	FY 2025-26							FY 2026-27																
		FTE		Amount				FTE		Amount															
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T										
REG - 3	Attrition Savings			(\$356,503)	(\$370,903)	\$14,400	X	X			\$0		\$0		\$0										
	Mandatory Fringe Benefits			(\$142,873)	(\$148,644)	\$5,771	X	X			\$0		\$0		\$0										
		<i>Total Savings</i>		<i>\$20,171</i>						<i>Total Savings</i>		<i>\$0</i>													
		Increase attrition savings due to vacancy that will require time to fill. Estimated total salary savings for vacancies, including those held for attrition, in FY 2025-26 is \$543,382 indicating the attrition rate is underestimated for this division. For FY 2024, the Department states that this was due to lower-than-anticipated number of ballot measures and arguments submitted for the November 2024 election, resulting in lower staffing needs. In 2023-24 there was over \$1 million in salary and benefit savings.							One-time savings.																

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$140,604	\$45,000	\$185,604
Non-General Fund	\$0	\$0	\$0
Total	\$140,604	\$45,000	\$185,604

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$45,000	\$45,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$45,000	\$45,000

REG- Elections

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000748693	2023	232302	10000	000002314	CENTER HARDWARE CO INC	10026787	\$169
0000748693	2023	232302	10000	000002314	CENTER HARDWARE CO INC	10026787	\$156
0000748693	2023	232302	10000	000002314	CENTER HARDWARE CO INC	10026787	\$693
0000748693	2023	232302	10000	000002314	CENTER HARDWARE CO INC	10026787	\$1
0000783974	2023	232302	10000	000004755	Toppan Merrill LLC	10026787	\$7,929
0000783974	2023	232302	10000	000004755	Toppan Merrill LLC	10026787	\$7,808
0000783974	2023	232302	10000	000004755	Toppan Merrill LLC	10026787	\$69,335
0000783974	2023	232302	10000	000004755	Toppan Merrill LLC	10026787	\$35,077
0000783974	2023	232302	10000	000004755	Toppan Merrill LLC	10026787	\$45,375
0000783974	2023	232302	10000	000004755	Toppan Merrill LLC	10026787	\$21,000
0000783974	2023	232302	10000	000004755	Toppan Merrill LLC	10026787	\$638
0000792871	2023	232302	10000	000002360	CALIFORNIA FIRST AID & SAFETY INC	10026787	\$202
0000793036	2023	232302	10000	000002487	AUTUMN PRESS INC	10026787	\$3,955
						Total	\$192,338

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

The Department's \$55,680,767 budget for FY 2025-26, as proposed by the Mayor, is \$855,949 or 1.6% more than the original FY 2024-25 budget of \$54,824,818.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 156.82 FTEs, which are 2.37 FTEs more than the 154.45 FTEs in the original FY 2024-25 budget. This represents a 1.5% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$55,680,767 in FY 2025-26 are \$855,949 or 1.6% more than FY 2024-25 revenues of \$54,824,818.

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

The Department's \$57,273,698 budget for FY 2026-27, as proposed by the Mayor, is \$1,592,931 or 2.9% more than the Mayor's proposed FY 2025-26 budget of \$55,680,767.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 156.82 FTEs, which are equal to the 156.82 FTEs in the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$57,273,698 in FY 2026-27 are \$1,592,931 or 2.9% more than FY 2025-26 estimated revenues of \$55,680,767.

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

<u>DEPARTMENT:</u>	<u>RET – RETIREMENT</u>				
<u>SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:</u>					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
	Budget	Budget	Budget	Budget	Proposed
Retirement System	41,360,618	43,096,861	51,469,503	54,824,818	55,680,767
FTE Count	111.98	123.85	151.85	154.45	156.82

The Department's budget increased by \$14,320,149 or 34.6% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 44.84 or 40.0% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$855,949 largely due to technology platform improvements, an evaluation of the data and knowledge management system in the department and increased administrative costs.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$1,592,931 largely due to the department's multi-year initiative to upgrade and improve technology, increased costs relating to hearing officer services, and negotiated salary increases.

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

DEPARTMENT:

RET – RETIREMENT

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$763,371 in FY 2025-26. Of the \$763,371 in recommended reductions, all are \$763,371 are one-time savings. These reductions would still allow an increase of \$92,578 or 0.17% in the Department's FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$681,311.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst does not have any recommended reductions in FY 2026-27.

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

RET - Retirement

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

Fiscal Recommendations

		RET Retirement Services													
RET-1	Attrition Savings	(1.47)		(\$200,124)		(\$550,124)		\$350,000		X			\$0	\$0	\$0
	Mandatory Fringe Benefits			(\$80,186)		(\$220,425)		\$140,239		X			\$0	\$0	\$0
	<i>Total Savings</i> \$490,239							<i>Total Savings</i> \$0							
	Increase attrition savings to reflect the hiring timeline for the 15 FTE vacancies in Retirement Services with staggered recruitment processes beginning across Q1 and Q2. The Department is projected to underspend on salaries and benefits by \$9.8 million in FY 2024-25 in this fund.							One-time savings.							
		RET Investment													
RET-2	Attrition Savings	0.00		\$0		(\$110,000)		\$110,000		X			\$0	\$0	\$0
	Mandatory Fringe Benefits			\$0		(\$44,075)		\$44,075		X			\$0	\$0	\$0
	<i>Total Savings</i> \$154,075							<i>Total Savings</i> \$0							
	Increase attrition savings to reflect anticipated hiring timeline for 3 RET Investment vacancies. The Department is projected to underspend on salaries and benefits by \$9.8 million in FY 2024-25 in this fund.							One-time savings.							
		RET Admin													
RET-3	Attrition Savings	0.00		\$0		(\$85,000)		\$85,000		X	0.00	0	\$0		\$0
	Mandatory Fringe Benefits			\$0		(\$34,058)		\$34,058		X	0.00	0.00	\$0	\$0	\$0
	<i>Total Savings</i> \$119,058							<i>Total Savings</i> \$0							
	Increase attrition savings to reflect anticipated hiring timeline for RET Admin vacancies. The Department is projected to underspend on salaries and benefits by \$9.8 million in FY 2024-25 in this fund.							One-time savings.							

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0	General Fund	\$0	\$0	\$0
Non-General Fund	\$763,371	\$0	\$763,371	Non-General Fund	\$0	\$0	\$0
Total	\$763,371	\$0	\$763,371	Total	\$0	\$0	\$0

RET - Retirement

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000438857	2020	232320	31330	00000207	FEDERAL EXPRESS CORP	10026788	\$120
0000438857	2020	232319	31330	00000207	FEDERAL EXPRESS CORP	10026788	\$100
0000438857	2020	232318	31330	00000207	FEDERAL EXPRESS CORP	10026788	\$100
0000441744	2020	232320	31330	000001104	SHRED WORKS	10026788	\$151
0000441744	2020	232320	31330	000001104	SHRED WORKS	10026788	\$6
0000441744	2020	232320	31330	000001104	SHRED WORKS	10026788	\$55
0000473978	2020	232320	31330	000003800	Cenveo Worldwide Limited	10026788	\$270
0000536953	2021	207981	31440	000001620	LIQUID WEB LLC	10026788	\$3,251
0000536953	2021	207981	31440	000001620	LIQUID WEB LLC	10026788	\$15
0000538335	2021	232318	31330	000001719	KAISER PERMANENTE	10026788	\$1
0000542636	2021	232320	31330	000003342	Spirit Courier	10026788	\$500
0000568894	2021	232320	31330	000002613	AEDESIGN	10026788	\$147
0000626187	2022	232318	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$195
0000626187	2022	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$128
0000634639	2022	232318	31330	000002027	FEDERAL EXPRESS CORP	10026788	\$788
0000635128	2022	232320	31330	000001311	PITNEY BOWES GLOBAL FINANCIAL SVCS LLC	10026788	\$996
0000637385	2022	207981	31440	000001620	LIQUID WEB LLC	10026788	\$15
0000637413	2022	232320	31330	000001620	LIQUID WEB LLC	10026788	\$64
0000663421	2022	232320	31330	000002320	CDW GOVERNMENT LLC	10026788	\$174
0000663421	2022	232320	31330	000002320	CDW GOVERNMENT LLC	10026788	\$211
0000664067	2022	232320	31330	000002423	BLAISDELL'S BUSINESS PRODUCTS	10026788	\$36
0000664067	2022	232320	31330	000002423	BLAISDELL'S BUSINESS PRODUCTS	10026788	\$36
0000677945	2022	232320	31330	000002495	AT&T MOBILITY	10026788	\$3
0000694745	2023	232320	31330	000002829	Hyland Software Inc	10026788	\$11,875
0000698463	2023	232320	31330	000000904	U S PURE WATER CORP	10026788	\$16
0000698689	2023	232320	31330	000002495	AT&T MOBILITY	10026788	\$41
0000702935	2023	232320	31330	000003025	Tadapix	10026788	\$12,500
0000719834	2023	232320	31330	000001620	LIQUID WEB LLC	10026788	\$544
0000720874	2023	232320	31330	000002027	FEDERAL EXPRESS CORP	10026788	\$782
0000720959	2023	232318	31330	000001052	STAPLES BUSINESS ADVANTAGE	10026788	\$906
0000720959	2023	232320	31330	000001052	STAPLES BUSINESS ADVANTAGE	10026788	\$1,409
0000722339	2023	232320	31330	000003758	Hyland Solutions of Delaware LLC	10026788	\$32,155
0000738911	2023	232318	31330	000001052	STAPLES BUSINESS ADVANTAGE	10026788	\$432
0000738911	2023	232319	31330	000001052	STAPLES BUSINESS ADVANTAGE	10026788	\$1,086
0000738911	2023	207980	10010	000001052	STAPLES BUSINESS ADVANTAGE	10024407	\$304
0000739524	2023	232320	31330	000001104	SHRED WORKS	10026788	\$245
0000749731	2023	232319	31330	000001314	PACIFIC INVESTMENT MANAGEMENT CO LLC	10026788	\$592,007
0000754350	2023	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$2,112
0000754350	2023	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$617
0000754350	2023	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$888
0000754350	2023	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$751
0000754350	2023	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$351
0000754350	2023	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$1,375
0000754350	2023	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$1,372
0000754350	2023	232319	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$972
0000754350	2023	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$619
0000754350	2023	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$1,895
0000757867	2023	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026788	\$2,310
0000757867	2023	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026788	\$659
0000757867	2023	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026788	\$594
0000757867	2023	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026788	\$479
0000757867	2023	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026788	\$59

RET - Retirement

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000757867	2023	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026788	\$2,428
0000757867	2023	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026788	\$12
0000757867	2023	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026788	\$516
0000757867	2023	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026788	\$682
0000757867	2023	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVIC	10026788	\$958
						Total	\$681,311

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

The Department's \$1,684,649,775 budget for FY 2025-26, as proposed by the Mayor, is \$28,162,077 or 1.7% more than the original FY 2024-25 budget of \$1,656,487,698.

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

The Department's revenues of \$6,335,309,530 in FY 2025-26 are \$26,590,404 or 0.4% more than FY 2024-25 revenues of \$6,308,719,126.

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

The Department's \$1,608,170,714 budget for FY 2026-27, as proposed by the Mayor, is \$76,479,061 or 4.5% less than the Mayor's proposed FY 2025-26 budget of \$1,684,649,775.

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

The Department's revenues of \$6,509,610,967 in FY 2026-27 are \$174,301,437 or 2.8% more than FY 2025-26 estimated revenues of \$6,335,309,530.

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

DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY

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

FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
General City Responsibility	\$1,599,166,560	\$1,855,330,819	\$1,830,274,079	\$1,656,487,698
				\$1,684,649,775

The Department's budget increased by \$85,483,215 or 5.3% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$28,162,077 largely due to a \$13.7 million increase in debt service costs and a \$13.0 million required deposit to the General Reserve due to projected revenue growth and to replenish the \$6.0 million spent in FY 2024-25.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$76,479,061 largely due to a \$129.5 million decline in debt service partially offset by a \$6.5 million increase in retiree health costs and a \$30 million required deposit to the Budget Stabilization Reserve triggered by budgeted growth in transfer tax revenue above the prior five-year average.

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

DEPARTMENT:

GEN – GENERAL CITY RESPONSIBILITY

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$650,000 in FY 2025-26. Of the \$650,000 in recommended reductions, \$150,000 are ongoing savings and \$500,000 are one-time savings. These reductions would still allow an increase of \$27,512,077 or 1.7% in the Department's FY 2025-26 budget.

YEAR TWO: FY 2026-27

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

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

GEN - General City Responsibility

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

Fiscal Recommendations

		GEN General City Responsibility													
GEN-1	Other Fringe Benefits			\$750,000	\$600,000	\$150,000	X				\$750,000	\$600,000	\$150,000	X	
		Reduce the amount budgeted for other fringe benefits based on actual spending in FY 2022-23 and FY 2023-24 and projected spending in FY 2024-25.							Ongoing savings.						
GEN-2	Crt Fees & Other Compensation			\$400,000	\$0	\$400,000	X	X						\$0	X
		Reduce the amount budgeted for court fees and other compensation. This amount was not needed in FY 2024-25.							One-time savings.						
GEN-3	Judgements - Claims			\$3,100,000	\$3,000,000	\$100,000	X	X						\$0	X
		Reduce the amount budgeted for litigation expenses and claims based on projected need in FY 2025-26.							One-time savings.						

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing		One-Time	Ongoing		
General Fund	\$500,000	\$150,000	\$650,000	General Fund	\$0	\$150,000	\$150,000
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$500,000	\$150,000	\$650,000	Total	\$0	\$150,000	\$150,000

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

The Department's \$86,149,779 budget for FY 2025-26, as proposed by the Mayor, is \$2,647,375 or 3% less than the original FY 2024-25 budget of \$88,797,154.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 247.98 FTEs, which are 2.73 FTEs more than the 245.25 FTEs in the original FY 2024-25 budget. This represents a 1.1% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$73,172,712 in FY 2025-26 are \$3,141,877 or 4.1% less than FY 2024-25 revenues of \$76,314,589.

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

The Department's \$85,472,713 budget for FY 2026-27, as proposed by the Mayor, is \$677,066 or 0.8% less than the Mayor's proposed FY 2025-26 budget of \$86,149,779.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 245.65 FTEs, which are 2.33 FTEs less than the 247.98 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.9% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$72,194,689 in FY 2026-27 are \$978,023 or 1.3% less than FY 2025-26 estimated revenues of \$73,172,712.

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

DEPARTMENT: **CON – CONTROLLER**

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Controller	76,939,262	81,700,886	83,981,973	88,797,154	86,149,779
FTE Count	250.50	248.91	250.23	245.25	247.98

The Department's budget increased by \$9,210,517 or 12% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 2.52 or 1% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by \$2.65 million largely due to salary and benefit cost savings. The Mayor's proposed FY 2025-26 budget includes the deletion of 1 position as a layoff. Details of this proposed layoff are as follows:

<u>Division</u>	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
CON Accounting	1652 Accountant II	1

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$677,066 largely due to salary and benefit cost savings.

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

DEPARTMENT: **CON – CONTROLLER**

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$58,472 in FY 2025-26. All of the \$58,472 in recommended reductions are ongoing savings.

In addition, the Budget and Legislative Analyst recommends reducing an ongoing project for one-time savings of \$40,000 and closing out a prior year unexpended encumbrances of \$42,701 for total General Fund savings of \$141,173.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions to the proposed budget total \$59,306 in FY 2026-27. All of the \$59,306 in recommended reductions are ongoing savings.

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

CON - Controller

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

Fiscal Recommendations

		CON - Budget & Analysis													
CON -1	Materials & Supplies-Budget			\$9,506	\$4,753	\$4,753	X				\$9,506	\$4,753	\$4,753	X	
		Reduce Materials & Supplies budget in CON - Admin to reflect actual need. There is projected underspending of \$200,000 across the account in FY 2024-25.							Ongoing savings.						
CON - 2	CON - Accounting														
	1070 - IS Project Director	1.00	0.00	\$210,287	\$0	\$210,287	X		1.00	0.00	\$218,253	\$0	\$218,253	X	
	Mandatory Fringe Benefits			\$67,210	\$0	\$67,210	X				\$70,470	\$0.00	\$70,470	X	
	1054 - IS Business Analyst-Principal	0.00	1.00	\$0	\$190,782	(\$190,782)	X		0.00	1.00	\$0	\$198,017	(\$198,017)	X	
	Mandatory Fringe Benefits			\$0	\$63,917	(\$63,917)	X				\$0	\$67,074	(\$67,074)	X	
	<i>Total Savings</i> \$22,798							<i>Total Savings</i> \$23,632							
	Deny proposed upward substitution of vacant 1.00 FTE IS Business Analyst - Principal to 1.00 FTE IS Project Director due to inadequate justification. The existing role is sufficient for assigned responsibilities.							Ongoing savings.							
CON - 3	CON - Payroll														
	Other Current Expenses - Bdgt			\$33,000	\$16,500	\$16,500	X				\$33,000	\$16,500	\$16,500	X	
		Reduce Non-Personnel Services budget due to projected underspending across the account in FY 2024-25. Further, the Department carried forward over \$35,000 in funds for Other Current Expenses- Bdgt in FY 2023-24.							Ongoing savings.						
CON - 4	Materials & Supplies-Budget			\$28,841	\$14,421	\$14,421	X				\$28,841	\$14,421	\$14,421	X	
		Reduce budget in Materials & Supplies in Payroll to reflect actual need given projected underspending of \$200,000 across the account in FY 2024-25. Further, the Department carried forward over \$246,000 in this spending authority in FY 2023-24.							Ongoing savings.						

FY 2025-26			FY 2026-27		
Total Recommended Reductions			Total Recommended Reductions		
One-Time	Ongoing	Total	One-Time	Ongoing	Total
General Fund	\$0	\$58,472	General Fund	\$0	\$59,306
Non-General Fund	\$0	\$0	Non-General Fund	\$0	\$0
Total	\$0	\$58,472	Total	\$0	\$59,306

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

Current Year Savings

CON - Controller

Rec #	Account Title	FY 2024-25				
		Amount				
		From	To	Savings	GF	1T
	Hiring Modernization					
		\$0	(\$40,000)	\$40,000	X	X
CON-1		Reduce budgeted amount for Hiring Modernization project. The Department has a balance of \$300k, and has stated they do not need the entire balance.				

**Current Year Savings
Total Recommended Reductions**

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

CON - Controller

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
890371		207672	10000		ECONOMIC & PLANNING SYSTEMS INC	10001644	\$32,276
788781		229222	10000		ASSESSMENT SYSTEMS	10001643	\$4,170
896320		229222	10000		Law Offices of Yuval Miller	10038021	\$2,000
710658		229222	10000		MEK ENTERPRISES INC	10039565	\$1,816
760110		229222	10000		Law Offices of Denise Eaton May PC	10038021	\$1,000
738487		229231	10000		GRM INFORMATION MANAGEMENT SERVIC	10001644	\$513
741887		229222	10000		LANGUAGELINE SOLUTIONS	10001643	\$465
738467		229222	10000		GRM INFORMATION MANAGEMENT SERVIC	10001643	\$461
						Total	\$42,701

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

The Department's \$610,510,618 budget for FY 2025-26, as proposed by the Mayor, is \$5,620,266 or 0.9% less than the original FY 2024-25 budget of \$616,130,884.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 898.34 FTEs, which are 43.24 FTEs less than the 941.58 FTEs in the original FY 2024-25 budget. This represents a 4.6% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$536,250,038 in FY 2025-26 are \$4,079,591 or 0.8% more than FY 2024-25 revenues of \$532,170,447.

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

The Department's \$637,827,697 budget for FY 2026-27, as proposed by the Mayor, is \$27,317,079 or 4.5% more than the Mayor's proposed FY 2025-26 budget of \$610,510,618.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 890.72 FTEs, which are 7.62 FTEs less than the 898.34 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.8% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$542,676,190 in FY 2026-27 are \$6,426,152 or 1.2% more than FY 2025-26 estimated revenues of \$536,250,038.

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

DEPARTMENT:	ADM – CITY ADMINISTRATOR				
<u>SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:</u>					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
	Budget	Budget	Budget	Budget	Proposed
City Administrator	554,825,729	610,631,927	596,531,211	616,130,884	610,510,618
FTE Count	962.00	978.59	974.49	941.58	898.34

The Department's budget increased by \$55,684,889 or 10.0% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count decreased by 63.66 or 6.6% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by \$5,620,266, largely due to debt payment and bond issuance decreases, the elimination of funded positions, more favorable insurance markets, and reductions to contracts, supplies, and grants.

The Mayor's proposed FY 2025-26 budget includes the deletion of 3 positions as layoffs. Details of these proposed layoffs are as follows:

Division	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
ADM City Administrator Prog	1324 Customer Service Agent	3

Additionally, the Department reports that it will need to release 17 temporary, exempt employees in FY 2025-26, primarily Public Service Trainees and Public Service Aides due to the sunsetting of the Community Ambassador Program.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$27,317,079 largely due to new debt service payments and an increase in insurance costs.

The Department reports that it will need to release an additional 6 temporary, exempt Public Service Trainees and Public Service Aides in FY 2026-27 due to the sunsetting of the Community Ambassador Program.

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

DEPARTMENT:

ADM – CITY ADMINISTRATOR

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$1,741,504 in FY 2025-26. Of the \$1,741,504 in recommended reductions, \$991,504 are ongoing savings and \$750,000 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$2,611, for total General Fund savings of \$2,611.

Our policy recommendations total \$1,353,974 in FY 2025-26, all of which are ongoing.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$2,886,626 in FY 2026-27. Of the \$2,886,626 in recommended reductions, \$1,035,876 are ongoing savings and \$1,850,750 are one-time savings. These reductions would still allow an increase of \$24,430,453 or 4.0% in the Department's FY 2026-27 budget.

Our policy recommendations total \$1,583,528 in FY 2026-27, all of which are ongoing.

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

ADM - City Administrator

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

Fiscal Recommendations

ADM-1	ADM City Administrator Program																						
	Holiday Pay		\$265,275		\$225,275		\$40,000		x		\$265,275		\$225,275		\$40,000								
	Mandatory Fringe Benefits		\$22,946		\$14,854		\$8,092		x		\$23,842		\$14,854		\$8,988								
		<i>Total Savings</i> \$48,092							<i>Total Savings</i> \$48,988														
Reduce the increase in Holiday Pay to current expenditure level for the 311 Customer Service Center. The proposed budget has increased Holiday Pay by \$125,000, or 89%, from \$140,000 to \$265,275. However, the 311 Customer Service Center has spent \$222,395 through May 31, 2025.														Ongoing savings									
ADM-2	Customer Service Agent	1.00	0.00	\$108,376	\$0	\$108,376	x		1.00	0.00	\$112,481	\$0	\$112,481	x									
	Mandatory Fringe Benefits			\$45,188	\$0	\$45,188	x				\$47,564	\$0	\$47,564	x									
	Customer Service Agent	1.00	0.00	\$108,376	\$0	\$108,376	x		1.00	0.00	\$112,481	\$0	\$112,481	x									
	Mandatory Fringe Benefits			\$45,188	\$0	\$45,188	x				\$47,564	\$0	\$47,564	x									
	Customer Service Agent	1.00	0.00	\$108,376	\$0	\$108,376	x		1.00	0.00	\$112,481	\$0	\$112,481	x									
	Mandatory Fringe Benefits			\$45,188	\$0	\$45,188	x				\$47,564	\$0	\$47,564	x									
	Attrition Savings	(10.76)		(\$1,460,968)	(\$1,135,840)	(\$325,128)	x		(12.32)		(\$563,576)	(\$226,133)	(\$337,443)	x									
	Mandatory Fringe Benefits			(\$584,670)	(\$449,106)	(\$135,564)	x				(\$231,957)	(\$89,265)	(\$142,692)	x									
	<i>Total Savings</i> \$0							<i>Total Savings</i> \$0															
Eliminate 3.0 FTE Customer Service Agent positions in the 311 Customer Service Center that have been vacant since being added in FY 2021-22. The Department reports a total of 10.0 FTE Customer Service Agent positions as vacant. However, because the Department's attrition savings is greater than the number of vacancies in the 311 Customer Service Center after the elimination of these positions, an adjustment to attrition savings is required.														Ongoing savings									
ADM-3	1426 Senior Clerk Typist	1.00	0.00	\$99,901	\$0	\$99,901	x		1.00	0.00	\$103,686	\$0	\$103,686	x									
	Mandatory Fringe Benefits			\$43,193	\$0	\$43,193	x				\$45,501	\$0	\$45,501	x									
	Attrition Savings	(0.63)	0.00	(\$85,962)	\$0	(\$85,962)	x		(0.63)	0.00	(\$85,962)		(\$85,962)	x									
	Mandatory Fringe Benefits			(\$34,411)	\$0	(\$34,411)	x				(\$35,419)		(\$35,419)	x									
	<i>Total Savings</i> \$22,721							<i>Total Savings</i> \$27,806															
	Eliminate 1.0 FTE 1426 Senior Clerk Typist, the only remaining Senior Clerk Typist position in the Office of the County Clerk. The position is being held vacant for attrition savings. Accordingly, the elimination of this position requires an adjustment to attrition savings.														Ongoing savings								

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

ADM - City Administrator

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ADM-4	0922 Manager I	1.00	0.00	\$173,760	\$0	\$173,760			1.00	0.00	\$180,342	\$0	\$180,342		
	Mandatory Fringe Benefits			\$67,107	\$0	\$67,107					\$70,571	\$0	\$70,571		
	Attrition Savings	(3.62)		(\$493,095)	(\$319,335)	(\$173,760)			(4.14)		(\$563,576)	(\$383,234)	(\$180,342)		
	Mandatory Fringe Benefits			(\$197,303)	(\$130,196)	(\$67,107)					(\$231,957)	(\$161,386)	(\$70,571)		
		<i>Total Savings</i> \$0							<i>Total Savings</i> \$0						
		Eliminate a vacant 1.0 FTE 0922 Manager I position in the Grants for the Arts program. The proposed budget has increased attrition savings in the Grants for the Arts such that the Department would be unable to hire for this position. Therefore, the deletion of this position would have no operational or budgetary impact.													
ADM-5	0941 Manager VI	1.00	0.00	\$250,033	\$0	\$250,033	x		1.00	0.00	\$259,504	\$0	\$259,504	x	
	Mandatory Fringe Benefits			\$80,064	\$0	\$80,064	x				\$84,052	\$0	\$84,052	x	
		<i>Total Savings</i> \$330,097							<i>Total Savings</i> \$343,556						
		Eliminate a vacant 1.0 FTE 0941 Manager VI position in Digital Services. This position oversees a unit with six positions, one of which is a 0923 Manager II. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. While this is a reduction in the workorder to TIS, an internal service fund, General Fund savings of approximately \$208,456 will be realized in the TIS workorder to all City departments.													
	Debt Service					\$0					\$6,652,600		\$4,801,850		\$1,850,750
ADM-6		Savings are in FY 2026-27.													
		Eliminate debt service financing for TIDA Stage 2 Infrastructure COPs. Issuance of the second and third tranche is not anticipated until later in the fiscal year and therefore a portion of debt service will not be payable until after June 30, 2027.													

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

ADM - City Administrator

Rec #	Account Title	FY 2025-26							FY 2026-27																	
		FTE		Amount					FTE		Amount															
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T											
ADM-7	1822 Administrative Analyst	1.00	0.00	\$0	\$0	\$0			1.00	0.00	\$0	\$0	\$0													
	Mandatory Fringe Benefits			\$0	\$0	\$0					\$0	\$0	\$0													
	1823 Senior Administrative Analyst	1.00	0.00	\$0	\$0	\$0			1.00	0.00	\$0	\$0	\$0													
	Mandatory Fringe Benefits			\$0	\$0	\$0					\$0	\$0	\$0													
		<i>Total Savings</i>		<i>\$0</i>			<i>Total Savings</i>		<i>\$0</i>																	
		Eliminate a vacant 1.0 FTE 1822 Administrative Analyst position and 1.0 FTE 1823 Senior Administrative Analyst in the Office of Cannabis which are off-budget positions. Therefore, the deletion of these position would have no operational or budgetary impact.																								
ADM-8	ADM Internal Services																									
	Bldgs, Struct & Imprv Projects			\$930,000	\$180,000	\$750,000	x	x																		
	Operating Transfer In			(\$750,000)	\$0	(\$750,000)	x	x																		
	Operating Transfer Out			\$750,000	\$0	\$750,000	x	x																		
		<i>Total Savings</i>		<i>\$750,000</i>			<i>Total Savings</i>		<i>\$0</i>																	
		Reduce budgeted amount to amount recommended by the Capital Planning Committee for Electric Vehicle Charging Infrastructure. In addition to these funds, the City has received a three year grant for \$4,995,695, which when combined with \$2,828,859 in City matching funds, will be a significant funding source that the City will need to utilize first. The \$750,000 is a one-time funding source transferred in from the Central Shops internal service fund as a result of excess fund balance and intended to add an additional 30 to 60 charging stations. Because the internal service fund recovers fleet services costs from customers, it is inappropriate to use these funds for generalized capital expense, even if functionally related. The \$750,000 should be instead returned to customers as a reduction in FY 2025-26 rates. The Department reports that 56% of these funds would revert back to the General Fund. Because this project will span at least three years, the Department may have other opportunities to leverage the work being done.																								

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

ADM - City Administrator

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	Attrition Savings	(5.39)	(8.25)	(\$732,924)	(\$1,122,417)	\$389,493	x		(5.39)	(8.36)	(\$732,924)	(\$1,137,168)	\$404,244	x	
	Mandatory Fringe Benefits			(\$290,005)	(\$450,529)	\$160,524	x				(\$301,949)	(\$470,864)	\$168,915	x	
ADM-9		<i>Total Savings</i> \$550,017							<i>Total Savings</i> \$573,159						
		The 7334 Stationary Engineer classification is notoriously difficult to fill. The Department has maintained significant vacancies in this classification historically. Of the 43.0 FTE in Real Estate Division Engineering & Building Trades, the Department reports 9.0 FTE are vacant. Overall, the Real Estate Division reports 24 vacancies (excluding positions deleted in the FY 2025-26 proposed budget). However, the proposed budget includes attrition savings for 12.29 FTE. Accordingly, increase attrition savings to account for significant and recurring vacancies especially in the 7334 Stationary Engineer classification. These positions are funded from workorders with other City departments. The Department reports that General Fund savings would be 34%.							Ongoing savings						
ADM-10	0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893	x		1.00	0.00	\$224,071	\$0	\$224,071	x	
	Mandatory Fringe Benefits			\$74,437	\$0	\$74,437	x				\$78,251	\$0.00	\$78,251	x	
	1958 Supervising Purchaser	0.00	1.00	\$0	\$186,552	(\$186,552)	x		0.00	1.00	\$0	\$193,618	(\$193,618)	x	
	Mandatory Fringe Benefits			\$0	\$63,201	(\$63,201)	x				\$0	\$66,337	(\$66,337)	x	
	<i>Total Savings</i> \$40,577							<i>Total Savings</i> \$42,367							
		The Department is proposing an upward substitution of 1.00 FTE 1958 Supervising Purchaser to 1.00 FTE 0932 Manager IV for a third Assistant Director to support the Office of Contract Administration's operations. Over the last four years, growth in manager, deputy director, and director positions across the City has far outpaced total position growth (20% vs. 6%). Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services. Deny proposed upward substitution of 1.00 FTE 1958 Supervising Purchaser to 1.00 FTE 0932 Manager IV due to inadequate justification. This position is funded from workorders with other City departments. The Department reports that General Fund savings would be 54%.							Ongoing savings						

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	420,000	281,930	701,930	General Fund	1,850,750	296,839	2,147,589
Non-General Fund	330,000	709,574	1,039,574	Non-General Fund	-	739,037	739,037
Total	750,000	991,504	1,741,504	Total	1,850,750	1,035,876	2,886,626

GF = General Fund

1T = One Time

Budget and Appropriations Committee, June 18, 2025

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

ADM - City Administrator

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

Policy Recommendations

ADM-11	ADM City Administrator Program																											
	0962 Department Head II	0.80	0.00	\$212,784	\$0	\$212,784			1.00	0.00	\$277,930	\$0	\$277,930															
	Mandatory Fringe Benefits			\$67,770	\$0	\$67,770					\$87,069	\$0	\$87,069															
	Attrition Savings	(3.62)		(\$493,095)	(\$280,311)	(\$212,784)			(4.14)		(\$563,576)	(\$285,646)	(\$277,930)															
	Mandatory Fringe Benefits			(\$197,303)	(\$129,533)	(\$67,770)					(\$231,957)	(\$144,888)	(\$87,069)															
	<i>Total Savings</i>					<i>\$0</i>	<i>Total Savings</i>					<i>\$0</i>																
Eliminate a new 0962 Department Head II intended to lead a new, consolidated agency combining the City's Arts Commission, Grants for the Arts, and the Film Commission. There is limited written documentation detailing the plans for consolidation, which would include an assessment of existing resources. While the Mayor's Office has indicated that this position is necessary to manage the consolidation process, the proposed budget has increased attrition savings in the Grants for the Arts such that the Department would be unable to hire for this position. Accordingly, the Mayor's Office has also indicated that a mid-year appropriation may be needed. Therefore, the addition of this position at this time is premature.																												
Ongoing savings																												

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

ADM - City Administrator

Rec #	Account Title	FY 2025-26							FY 2026-27														
		FTE		Amount					FTE		Amount												
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T								
ADM-12	0931 Manager III	1.00	0.24	\$201,169	\$48,281	\$152,888	x		1.00	0.00	\$208,789		\$0	\$208,789	x								
	Mandatory Fringe Benefits			\$72,012	\$17,283	\$54,729	x				\$75,749		\$0	\$75,749	x								
	1823 Senior Administrative Analyst	1.00	0.24	\$149,730	\$35,935	\$113,795	x		1.00	0.00	\$155,402		\$0	\$155,402	x								
	Mandatory Fringe Benefits			\$55,104	\$13,225	\$41,879	x				\$57,855		\$0	\$57,855	x								
	1823 Senior Administrative Analyst	1.00	0.24	\$149,730	\$35,935	\$113,795	x		1.00	0.00	\$155,402		\$0	\$155,402	x								
	Mandatory Fringe Benefits			\$55,104	\$13,225	\$41,879	x				\$57,855		\$0	\$57,855	x								
	Attrition Savings	(0.52)	0.00	(\$70,710)	\$0	(\$70,710)	x		(0.52)	0.00	(\$70,710)		\$0	(\$70,710)	x								
	Mandatory Fringe Benefits			(\$28,345)	\$0	(\$28,345)	x				(\$29,177)		\$0	(\$29,177)	x								
		<i>Total Savings</i>		<i>\$419,910</i>					<i>Total Savings</i>		<i>\$611,165</i>												
		<p>The Office of Cannabis was created in FY 2017-18 and staffed with 3.0 FTE: 1.0 FTE 0931 Manager III, 1.0 FTE 1824 Principal Administrative Analyst, and 1.0 FTE 1840 Junior Management Assistant. The intent was for cannabis business licensing fees to recover the costs of the program. The FY 2025-26 proposed budget includes 5.0 FTE and provides a \$525,390 General Fund subsidy of the program (excluding internal overhead allocation). To bring the program's revenues and expenditures into alignment, the Board of Supervisors should consider eliminating a 1.0 FTE 0931 Manager III and 2.0 FTE 1823 Senior Administrative Analysts, offset by an unachievable attrition savings. In FY 2025-26, this would provide \$419,910 in savings, reducing the General Fund subsidy to \$105,480. This recommendation would retain 1.0 1824 Principal Administrative Analyst and 1.0 FTE 1822 Administrative Analyst as well as 4.0 FTE filled and off-budget positions funded in the Office of Cannabis special revenue fund to manage the program. Because this action would result in the layoff of three employees, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors.</p>																					
		Ongoing savings																					

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

ADM - City Administrator

Rec #	Account Title	FY 2025-26							FY 2026-27								
		FTE		Amount					FTE		Amount						
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T		
ADM-13	Exp Recovery from ISD										\$7,074,331		\$0	\$7,074,331			
	Exp Recovery from ISD										\$1,388,089		\$0	\$1,388,089			
	Exp Recovery (Various)										(\$7,074,331)		\$0	(\$7,074,331)			
	Exp Recovery (Various)										(\$1,388,089)		\$0	(\$1,388,089)			
														Total Savings	\$0		
														The Digital Services and Data SF functions transferred from TIS to ADM July 1, 2018, but the workorders for these services remain in TIS. TIS has continued to charge City departments for these services and then remits the revenue received to ADM through a secondary workorder. This duplicates expenditure authority and distorts accountability because TIS does not manage these functions. Therefore, the Budget Analyst recommends this work order be eliminated and the responsibility for charging for these services shift to ADM. A commensurate recommendation has been made for ADM. Because of the technical requirements to implement this recommendation, the Budget and Legislative Analyst recommends that TIS, ADM, and Controller staff effectuate this change for FY 2026-27.			
ADM-14	0942 Manager VII	1.00	0.00	\$267,787	\$0	\$267,787			1.00	0.00	\$277,930	\$0	\$277,930				
	Mandatory Fringe Benefits			\$82,990	\$0	\$82,990					\$87,069	\$0	\$87,069				
		Total Savings		\$350,777						Total Savings		\$364,999					
		The Department currently has a 1.0 FTE 0942 Manager VII position in the Treasure Island Development Authority that has been vacant since February 2025. This position oversees development agreements related to the TIDA redevelopment project and it is funded with project revenues and not General Fund support. Given the high cost, high-risk, and specialized nature of this role, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors.															
		Ongoing savings															

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

ADM - City Administrator

Rec #	Account Title	FY 2025-26							FY 2026-27														
		FTE		Amount					FTE		Amount												
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T								
		ADM Internal Services																					
0931 Manager III		1.00	0.00	\$201,169	\$0	\$201,169	x		1.00	0.00	\$208,789	\$0	\$208,789	x									
Mandatory Fringe Benefits				\$72,012	\$0	\$72,012	x				\$75,749	\$0	\$75,749	x									
		<i>Total Savings</i> \$273,181							<i>Total Savings</i> \$284,538														
ADM-15		The Department currently has 1.0 FTE 0931 Manager III position in Real Estate Division Property Management that has been vacant since October 2024. This position is the Civic Center Campus Manager, overseeing approximately 50 employees and a portfolio of two million square feet of space including City Hall, 49 South Van Ness, 1 South Van Ness, 25 Van Ness, 1650 Mission, and Bill Graham Auditorium. This position is funded from workorders with other City departments, of which the Department reports approximately 76% is General Fund support. Because of the critical nature of this position and span of control, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors.																					
		Ongoing savings																					
ADM-16		0923 Manager II	1.00	0.00	\$0	\$0	\$0	x		1.00	0.00	\$0	\$0	\$0	x								
		Mandatory Fringe Benefits			\$0	\$0	\$0	x				\$0	\$0	\$0	x								
		<i>Total Savings</i> \$0							<i>Total Savings</i> \$0														
		The Department currently has 1.0 FTE 0923 Manager II position in Real Estate Division Property Management that has been vacant since August 2024. This position is intended to be the Citywide Campus Manager, overseeing approximately 20 employees and a portfolio of one million square feet of space including 24/7 public safety buildings, such as DT Radio sites and DEM facilities. Previously, this role was filled by a Project Manager. While this position is unfunded, if filled, it would cost \$256,154 and be funded by workorders with other City departments, of which the Department reports approximately 76% is General Fund support. Because of the critical nature of this position and span of control, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors.																					
		Ongoing savings																					

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

ADM - City Administrator

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
ADM-17	0933 Manager V	1.00	0.00	\$232,869	\$0	\$232,869	x		1.00	0.00	\$241,690	\$0	\$241,690	x	
	Mandatory Fringe Benefits			\$77,237	\$0	\$77,237	x				\$81,136	\$0	\$81,136	x	
		<i>Total Savings</i>		<i>\$310,106</i>					<i>Total Savings</i>		<i>\$322,826</i>				
		The Department currently has 1.0 FTE 0933 Manager V position in the Office of Contract Administration that has been vacant since February 2025. This position is one of two Assistant Directors and oversees a division of 28.0 FTE which conducts contracts administration for departments including DPW, MTA, SFO, and REC, as well as the Tech Marketplace and information technology procurements. This position is funded by workorders with other City departments. The Department reports approximately 54% is General Fund support. Because of the critical nature of this position and span of control, the Budget and Legislative Analyst considers this a policy matter for the Board of Supervisors.							Ongoing savings						

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	-	796,351	\$796,351
Non-General Fund	-	557,623	\$557,623
Total	\$0	\$1,353,974	\$1,353,974

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	-	1,003,163	\$1,003,163
Non-General Fund	-	580,365	\$580,365
Total	\$0	\$1,583,528	\$1,583,528

ADM- City Administrator

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000645656	2022	228856	10000	000000800	XTECH	10003082	\$2,491
0000747189	2023	207652	10000	000002342	CANON SOLUTIONS AMERICA INC	10003086	\$23
0000747189	2023	207652	10000	000002342	CANON SOLUTIONS AMERICA INC	10003086	\$97
Total							\$2,611

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

The Department's \$426,778,118 budget for FY 2025-26, as proposed by the Mayor, is \$26,174,794 or 5.8% less than the original FY 2024-25 budget of \$452,952,912.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 1,090.87 FTEs, which are 60.32 FTEs less than the 1,151.19 FTEs in the original FY 2024-25 budget. This represents a 5.2% decrease in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$317,073,813 in FY 2025-26 are \$13,298,304 or 4% less than FY 2024-25 revenues of \$330,372,117.

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

The Department's \$439,111,716 budget for FY 2026-27, as proposed by the Mayor, is \$12,333,598 or 2.9% more than the Mayor's proposed FY 2025-26 budget of \$426,778,118.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 1,078.76 FTEs, which are 12.11 FTEs less than the 1,090.87 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 1.1% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$322,795,833 in FY 2026-27 are \$5,722,020 or 1.8% more than FY 2025-26 estimated revenues of \$317,073,813.

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

DEPARTMENT: **DPW – PUBLIC WORKS**

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Public Works	357,507,348	285,252,462	453,229,178	452,952,912	426,778,118
FTE Count	1,049.89	545.97	1,164.52	1,151.19	1,090.87

The Department's budget increased by \$69,270,770 or 19.4% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 40.98 or 3.9% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by \$26,174,794 largely due to the expiration of one-time supplemental funding and reduced capital funding.

The Mayor's proposed FY 2025-26 budget includes the deletion of 2 positions as layoffs. Details of these proposed layoffs are as follows:

<u>Division</u>	<u>Job Class Title</u>	<u>Proposed Layoffs</u>
DPW Administration	0931 Manager III	1
DPW Infrastructure	0942 Manager VII	1

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$12,333,598 largely due to salary and benefit increases.

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

DEPARTMENT:

DPW – PUBLIC WORKS

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$541,658 in FY 2025-26. Of the \$541,648 in recommended reductions, \$187,159 are ongoing savings and \$354,489 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$41,697, for total General Fund savings of \$204,192.

Our policy recommendations total \$1,460,630 in FY 2025-26, \$200,000 of which are one-time and \$1,260,630 of which are ongoing.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$244,592 in FY 2026-27. Of the \$244,592 in recommended reductions, \$195,081 are ongoing savings and \$49,511 are one-time savings. These reductions would still allow an increase of \$12,089,006 or 2.8% in the Department's FY 2026-27 budget.

Our policy recommendations total \$1,411,282 in FY 2026-27, \$99,022 of which are one-time savings and \$1,312,260 of which are ongoing.

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

DPW - Public Works

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

Fiscal Recommendations

DPW-1	DPW Infrastructure															
	Equipment Purchase												\$49,511	\$0	\$49,511	X
Savings are in FY 2026-27.										Deny 1 proposed new sedan for field inspector staff that the Department intends to hire in FY 2025-26.						
DPW-2	Attrition Savings			(\$88,736)	(\$152,981)	\$64,245		X								
	Mandatory Fringe Benefits			(\$35,515)	(\$60,482)	\$24,967		X								
	<i>Total Savings</i> \$89,212										<i>Total Savings</i> \$0					
Increase attrition savings in the Bureau of Street Use & Mapping to align with Department's hiring plans.										One-time savings.						
DPW-3	Software Licensing Fees			\$426,782	\$376,782	\$50,000		X							\$0	
	Reduce Software Licensing Fees budget in the Bureau of Street Use & Mapping. The Department has underspent this budget by nearly \$1 million for the past two fiscal years. The recommended reduction better aligns the budget with actual spending.										One-time savings.					
DPW-4	DPW Administration															
	1820 Junior Administrative Analyst	1.00	0.00	\$97,701	\$0	\$97,701			1.00	0.00	\$101,402		\$0	\$101,402		
	Mandatory Fringe Benefits			\$42,673	\$0	\$42,673					\$44,965		\$0.00	\$44,965		
	Attrition Savings			(\$2,785,998)	(\$2,904,243)	\$118,245		X								
	Mandatory Fringe Benefits			(\$1,115,067)	(\$1,162,584)	\$47,517		X								
	<i>Total Savings</i> \$306,136										<i>Total Savings</i> \$146,367					
Delete 1.00 FTE 1820 Junior Administrative Analyst and increase attrition savings in the Office of Financial Management and Administration to align with hiring plans.										Ongoing savings.						
DPW-5	DPW Buildings															
	Attrition Savings			(\$1,334,813)	(\$1,372,318)	\$37,505		X							\$0	
	Mandatory Fringe Benefits			(\$534,273)	(\$546,283)	\$12,010		X							\$0	
	<i>Total Savings</i> \$49,515										<i>Total Savings</i> \$0					
Increase Attrition Savings due to anticipated delay in hiring a Manager V position that had been vacant since March 2021 and was posted for hire on June 16, 2025.										One-time savings.						

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

DPW - Public Works

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount				FTE		Amount					
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DPW Operations															
	Attrition Savings			(\$73,753)	(\$107,639)	\$33,886				(\$73,753)	(\$108,922)	\$35,169			
	Mandatory Fringe Benefits			(\$29,511)	(\$42,410)	\$12,899				(\$30,373)	(\$43,918)	\$13,545			
DPW-6		<i>Total Savings</i>					<i>Total Savings</i>					<i>Total Savings</i>			
		Increase Attrition Savings due to anticipated delay in hiring a position in the Bureau of Urban Forestry.					Ongoing savings.								

	FY 2025-26			FY 2026-27			
	Total Recommended Reductions			Total Recommended Reductions			
	One-Time	Ongoing	Total	One-Time	Ongoing	Total	
General Fund	\$106,347	\$56,148	\$162,494	General Fund	\$14,853	\$58,524	\$73,378
Non-General Fund	\$248,142	\$131,011	\$379,154	Non-General Fund	\$34,658	\$136,557	\$171,214
Total	\$354,489	\$187,159	\$541,648	Total	\$49,511	\$195,081	\$244,592

Policy Recommendations

		DPW Infrastructure													
		Equipment Purchase			\$100,000	\$0	\$100,000	X					\$0		
DPW-7															
	Equipment Purchase				\$100,000	\$0	\$100,000	X					\$0		
Deny 1 proposed replacement electric pickup truck for Construction Management. The existing vehicle has fewer than 60,000 miles on it.															
One-time savings.															
DPW-8															
	Equipment Purchase				\$100,000	\$0	\$100,000	X					\$0		
Deny 1 proposed replacement electric pickup truck. The existing vehicle has fewer than 60,000 miles on it.															
One-time savings.															
DPW-9															
	Equipment Purchase												\$49,511	\$0	\$49,511
Savings are in FY 2026-27.														X	
Deny 1 proposed new sedan for field inspector staff that the Department intends to hire in FY 2025-26. The Department has purchased 23 new electric sedans for the Infrastructure Division in the past ten years.															

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

DPW - Public Works

Rec #	Account Title	FY 2025-26							FY 2026-27													
		FTE		Amount					FTE		Amount											
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T							
DPW-10	Equipment Purchase												\$49,511	\$0	\$49,511							
															X							
		Savings are in FY 2026-27.																				
DPW-11		DPW Operations																				
	0933 Manager V	1.00	0.00	\$232,869	\$0	\$232,869	X		1.00	0.00	\$241,690	\$0	\$241,690	X								
DPW-11	Mandatory Fringe Benefits			\$77,237	\$0	\$77,237	X				\$81,136	\$0.00	\$81,136	X								
		<i>Total Savings</i> \$310,106							<i>Total Savings</i> \$322,826													
DPW-12		Delete 1.00 FTE 0933 Manager V. This position has been vacant in the Bureau of Street Environmental Services since June 2020. In June 2023 the Department reported that it was "repurposing" the position, but according to documentation submitted by the Department, it is still vacant as of June 2025. The Department reports that it intends to reorganize the position to manage the Corridors program. However, due to the length of time the position was vacant, the BLA considers deletion of this position to be a policy matter for the Board.																				
		Ongoing savings.																				
DPW-12	0941 Manager VI	1.00	0.00	\$250,033	\$0	\$250,033			1.00	0.00	\$259,504	\$0	\$259,504									
	Mandatory Fringe Benefits			\$80,064	\$0	\$80,064					\$84,052	\$0.00	\$84,052									
DPW-12		<i>Total Savings</i> \$330,097							<i>Total Savings</i> \$343,556													
		Delete 1.00 FTE 0941 Manager VI. According to documentation submitted by the Department in May 2025, this position has been vacant in the Operations Division since October 2022. The Department reports that it intends to reorganize this position to manage the expanded Policy and Communications group, which now consists of 34 FTEs. Due to the length of time that this position was previously vacant, the Board could consider deletion of this position. The Board could also consider downward substituting this position to a lower-level manager classification due to the relatively lower number of FTEs under the span of control of the proposed Policy and Communications manager (34 FTEs compared to 50-100 FTEs in other DPW divisions).																				
DPW-12		Ongoing savings.																				

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

DPW - Public Works

Rec #	Account Title	FY 2025-26							FY 2026-27																										
		FTE		Amount				FTE		Amount																									
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T																				
DPW-13	0941 Manager VI	1.00	0.00	\$250,033	\$0	\$250,033			1.00	0.00	\$259,504	\$0	\$259,504																						
	Mandatory Fringe Benefits			\$80,064	\$0	\$80,064					\$84,052	\$0.00	\$84,052																						
		<i>Total Savings</i>		\$330,097					<i>Total Savings</i>		\$343,556																								
		Delete 1.00 FTE 0941 Manager VI. According to documentation submitted by the Department in May 2025, this position has been vacant in the Bureau of Building Design & Construction since March 2021.																																	
DPW-14	0932 Manager IV	1.00	0.00	\$215,893	\$0	\$215,893			1.00	0.00	\$224,071	\$0	\$224,071																						
	Mandatory Fringe Benefits			\$74,437	\$0	\$74,437					\$78,251	\$0.00	\$78,251																						
		<i>Total Savings</i>		\$290,330					<i>Total Savings</i>		\$302,322																								
		Delete 1.00 FTE 0932 Manager IV from the Bureau of Building Design & Construction. The position has been vacant since November 2022 and in the most recent org chart provided by the Department, the position is not responsible for managing any employees. The Department reports that it intends to reorganize this position to manage the Landscaping Crew in the Bureau of Urban Forestry. However, due to the length of time that this position was previously vacant, the BLA considers deletion of the position to be a policy matter for the Board.																																	
Ongoing savings.																																			
Ongoing savings.																																			

	FY 2025-26			FY 2026-27			
	Total Policy Recommendations			Total Policy Recommendations			
	One-Time	Ongoing	Total	One-Time	Ongoing	Total	
General Fund	\$60,000	\$595,263	\$655,263	General Fund	\$29,707	\$619,656	\$649,363
Non-General Fund	\$140,000	\$665,367	\$805,367	Non-General Fund	\$69,315	\$692,604	\$761,919
Total	\$200,000	\$1,260,630	\$1,460,630	Total	\$99,022	\$1,312,260	\$1,411,282

DPW - Public Works

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000220346	2020	232636	13920	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10029981	\$938
0000294309	2020	232636	13920	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10029981	\$496
0000335809	2019	207957	10000	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10034422	\$732
0000338147	2019	207957	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$214
0000446653	2020	229875	13920	000002602	AIRGAS USA LLC	10029981	\$19
0000461558	2020	232636	13920	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10029981	\$1,857
0000493481	2021	207729	13920	000001846	IMPARK	10029981	\$4,084
0000493540	2021	207956	10000	000002342	CANON SOLUTIONS AMERICA INC	10034422	\$2,303
0000521555	2021	207954	13920	000002241	COMPUTERLAND SILICON VALLEY	10029981	\$23
0000553142	2021	207958	13920	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10029981	\$56
0000553142	2021	207959	13920	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10029981	\$689
0000553142	2021	207958	13920	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10029981	\$1,808
0000554518	2021	229875	13920	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10029981	\$282
0000554518	2021	229875	13920	000001682	KONICA MINOLTA BUSINESS SOLUTNS USA I	10029981	\$672
0000567178	2023	207729	13920	000002342	CANON SOLUTIONS AMERICA INC	10029981	\$181
0000567178	2023	207729	13920	000002342	CANON SOLUTIONS AMERICA INC	10029981	\$138
0000627339	2022	207957	13920	000002551	AMERITECH COMPUTER SERVICES INC	10029981	\$97
0000634083	2022	229832	13920	000002431	BILINGVA, LLC	10029981	\$104
0000634083	2022	229832	13920	000002431	BILINGVA, LLC	10029981	\$92
0000634083	2022	229832	13920	000002431	BILINGVA, LLC	10029981	\$110
0000647571	2022	232636	13920	000004687	Waters Leadership Coaching	10029981	\$200
0000659636	2022	207954	13920	000004448	Winner Chevrolet, INC	10034424	\$2
0000672057	2022	229899	10000	000003448	Jimmie Muscatello's	10039614	\$1,785
0000683938	2023	210818	13920	000001104	SHRED WORKS	10029981	\$25
0000683938	2023	210818	13920	000001104	SHRED WORKS	10029981	\$98
0000683938	2023	210818	13920	000001104	SHRED WORKS	10029981	\$234
0000683938	2023	210818	13920	000001104	SHRED WORKS	10029981	\$30
0000683938	2023	210818	13920	000001104	SHRED WORKS	10029981	\$36
0000683938	2023	210818	13920	000001104	SHRED WORKS	10029981	\$110
0000683938	2023	210818	13920	000001104	SHRED WORKS	10029981	\$500
0000685653	2023	207951	10000	000002314	CENTER HARDWARE CO INC	10034422	\$578
0000685653	2023	207951	10000	000002314	CENTER HARDWARE CO INC	10034422	\$102
0000685653	2023	207951	10000	000002314	CENTER HARDWARE CO INC	10034422	\$80
0000685653	2023	207951	10000	000002314	CENTER HARDWARE CO INC	10034422	\$97
0000685653	2023	207951	10000	000002314	CENTER HARDWARE CO INC	10034422	\$135
0000685653	2023	207951	10000	000002314	CENTER HARDWARE CO INC	10034422	\$172
0000685653	2023	207951	10000	000002314	CENTER HARDWARE CO INC	10034422	\$333
0000687274	2023	207955	13920	000001584	Berkeley Search Consultants	10029981	\$4,225
0000690980	2023	207951	10000	000002466	BATTERY SYSTEMS INC	10034422	\$32
0000693690	2023	207956	10000	000002342	CANON SOLUTIONS AMERICA INC	10034422	\$2
0000695891	2023	207729	13920	000002054	ERGO WORKS INC	10029981	\$15
0000695891	2023	207729	13920	000002054	ERGO WORKS INC	10029981	\$91
0000696916	2023	229882	13920	000002495	AT&T MOBILITY	10031260	\$126
0000696916	2023	229882	13920	000002495	AT&T MOBILITY	10031260	\$11
0000699115	2023	207959	13920	000002342	CANON SOLUTIONS AMERICA INC	10029981	\$662
0000704756	2023	207956	10000	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10031276	\$43
0000704756	2023	207956	10000	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10031276	\$65
0000704756	2023	207956	10000	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10031276	\$43
0000704756	2023	207956	10000	000000895	UNITED SITE SERVICES OF CALIFORNIA INC	10031276	\$65
0000716104	2023	207956	10000	000001052	STAPLES BUSINESS ADVANTAGE	10034422	\$619
0000723361	2023	207956	10000	000001170	SAFETYMAX CORP	10034422	\$95
0000727239	2023	232636	13920	000002241	COMPUTERLAND SILICON VALLEY	10029981	\$38

DPW - Public Works

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000733625	2023	229882	13920	000000800	XTECH	10029981	\$15
0000744015	2023	207957	13920	000001931	GRAINGER	10029981	\$146
0000745444	2023	210818	13920	000002495	AT&T MOBILITY	10029981	\$3
0000747498	2023	210818	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$57
0000747498	2023	210818	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$49
0000747498	2023	210818	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$192
0000749010	2023	232636	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$11
0000749678	2023	207956	10000	000002495	AT&T MOBILITY	10034422	\$20
0000750234	2023	207956	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$2,538
0000750235	2023	229882	13920	000001052	STAPLES BUSINESS ADVANTAGE	10031260	\$798
0000750235	2023	229882	13920	000001052	STAPLES BUSINESS ADVANTAGE	10031260	\$435
0000751505	2023	207951	13920	000001238	REDBACK BOOTS USA	10029981	\$959
0000751904	2023	207951	13920	000003850	Prestige Lens Lab	10029981	\$179
0000753753	2023	207959	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$266
0000755333	2023	207958	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$2,654
0000757465	2023	207957	13920	000000869	VERIZON WIRELESS	10029981	\$50
0000758785	2023	232636	13920	000002495	AT&T MOBILITY	10029981	\$17
0000761620	2023	207951	10000	000001931	GRAINGER	10034422	\$79
0000761620	2023	207951	10000	000001931	GRAINGER	10034422	\$53
0000761620	2023	207951	10000	000001931	GRAINGER	10034422	\$15
0000761620	2023	207951	10000	000001931	GRAINGER	10034422	\$25
0000768592	2023	210818	13920	000002526	APEX INDUSTRIAL	10029981	\$35
0000768592	2023	210818	13920	000002526	APEX INDUSTRIAL	10029981	\$30
0000770882	2023	229882	13920	000001238	RED WING SHOE STORE - STOCKTON	10031260	\$685
0000771830	2023	210818	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$16
0000771830	2023	210818	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$128
0000776137	2023	207956	10000	000000898	UNION SERVICE COMPANY INC	10034422	\$704
0000776137	2023	207956	10000	000000898	UNION SERVICE COMPANY INC	10034422	\$485
0000776137	2023	207956	10000	000000898	UNION SERVICE COMPANY INC	10034422	\$996
0000776137	2023	207956	10000	000000898	UNION SERVICE COMPANY INC	10034422	\$677
0000776965	2023	207951	10000	000001005	T & S TRADING & ENTERPRISE CO	10040563	\$65
0000778002	2023	207954	13920	000002551	AMERITECH COMPUTER SERVICES INC	10029981	\$189
0000779269	2023	207956	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$27
0000779270	2023	207956	13920	000001052	STAPLES BUSINESS ADVANTAGE	10029981	\$26
0000783709	2023	207951	10000	000002210	CRESCO EQUIPMENT RENTALS	10040015	\$2,281
0000783710	2023	207951	10000	000002210	CRESCO EQUIPMENT RENTALS	10040015	\$1,246
						Total	\$41,697

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

The Department's \$182,974,335 budget for FY 2025-26, as proposed by the Mayor, is \$24,569,588 or 11.8% less than the original FY 2024-25 budget of \$207,543,923.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 87.86 FTEs, which are 8.64 FTEs more than the 79.22 FTEs in the original FY 2024-25 budget. This represents a 10.9% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$23,864,256 in FY 2025-26 are \$58,656,006 or 71.1% less than FY 2024-25 revenues of \$82,520,262.

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

The Department's \$204,678,399 budget for FY 2026-27, as proposed by the Mayor, is \$21,704,064 or 11.9% more than the Mayor's proposed FY 2025-26 budget of \$182,974,335.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 87.61 FTEs, which are 0.25 FTEs less than the 87.86 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$25,904,078 in FY 2026-27 are \$2,039,822 or 8.5% more than FY 2025-26 estimated revenues of \$23,864,256.

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

DEPARTMENT: **MYR – MAYOR**

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Mayor	267,515,812	220,050,882	201,045,952	207,543,923	182,974,335
FTE Count	81.11	82.15	82.98	79.22	87.86

The Department's budget decreased by \$84,541,477 or 31.6% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 6.75 FTEs or 8.3% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has decreased by \$24,569,588 due to a decrease of \$25,102,331 in the Mayor's Office of Housing and Community Development, primarily from reductions in Residential Vacancy Tax receipts and market-rate developer contributions. These decreases are partially offset by increases in the Local Operating Subsidy Program and an increase of \$532,743 in the Office of the Mayor, primarily in salaries and benefits.

The Mayor's proposed FY 2025-26 budget includes the deletion of zero positions as layoffs. Thirteen vacant positions have been deleted in the Mayor's Office of Housing and Community Development, resulting in a net General Fund decrease of \$1,455,873 and a net decrease across all fund sources of \$852,669.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$21,704,064 due to an increase of \$21,285,335 in the Mayor's Office of Housing and Community Development, primarily in grants to community-based organizations funded by the Affordable Housing Opportunity Fund (November 2024 Prop G), the Local Operating Subsidy Program, the Housing Trust Fund, and debt service, as well as an increase of \$418,729 in the Office of the Mayor primarily in salaries and benefits.

The Mayor's proposed FY 2026-27 budget includes the deletion of zero positions as layoffs.

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

DEPARTMENT:

MYR – MAYOR

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$459,043 in FY 2025-26. Of the \$459,043 in recommended reductions, \$280,000 are ongoing savings and \$179,043 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$126,559, for total General Fund savings of \$585,602.

Our policy recommendations total \$521,119 in FY 2025-26. All of the \$521,119 in policy recommendations are ongoing savings.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$280,000 in FY 2026-27. All of the \$280,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$21,424,064 or 11.7% in the Department's FY 2026-27 budget.

Our policy recommendations total \$542,791 in FY 2026-27. All of the \$542,791 in policy recommendations are ongoing savings.

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

MYR - Mayor

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

Fiscal Recommendations

		MYR Housing & Community Dev																					
		Programmatic Projects-Budget		\$800,000		\$620,957		\$179,043 X X					\$0										
MYR-1		Reduce the Programmatic Projects budget that funds a portion of the City's support to the San Francisco Housing Authority. The proposed FY 2025-26 budget includes a total of \$1,484,615 for staffing costs to the Housing Authority. This recommendation assumes actual FY 2025-26 salary and benefits costs for filled classifications and 50% salary and benefits costs for one Operations Manager temporary position, which is currently vacant.							One-time savings.														
MYR-2		MYR Office Of The Mayor																					
MYR-2		Other Current Expenses - Bdgt		\$25,000	\$0	\$25,000	X			\$25,000		\$0	\$25,000	X									
MYR-3		Eliminate \$25,000 in the Mayor's Special Protocol Fund for Other Current Expenses. The Mayor's Office did not respond to multiple requests for information from the Budget and Legislative Analyst's Office about non-personnel expenditures. As of May 30, 2025, \$0 of the FY 2024-25 budget has been spent.							Ongoing savings.														
MYR-3		Other Professional Services		\$5,000	\$0	\$5,000	X			\$5,000		\$0	\$5,000	X									
MYR-3		Eliminate \$5,000 for Other Professional Services for Public Safety Projects. The Mayor's Office did not respond to multiple requests for information from the Budget and Legislative Analyst's Office about non-personnel expenditures. As of May 30, 2025, \$0 of the FY 2024-25 budget has been spent.							Ongoing savings.														
MYR-4		Programmatic Projects-Budget		\$150,000	\$0	\$150,000	X			\$150,000		\$0	\$150,000	X									
MYR-4		Eliminate \$150,000 in Programmatic Projects budget for the MYR Strategic Grant FY22 project. The Mayor's Office did not respond to multiple requests for information from the Budget and Legislative Analyst's Office about programmatic projects, and it is unknown how this funding would be spent.							Ongoing savings.														
MYR-5		9993 Attrition Savings		(\$84,384)	(\$155,776)	\$71,392	X			(\$84,384)		(\$155,181)	\$70,797	X									
MYR-5		Mandatory Fringe Benefits		(\$33,814)	(\$62,422)	\$28,608	X			(\$34,807)		(\$64,010)	\$29,203	X									
MYR-5		Total Savings \$100,000							Total Savings \$100,000														
MYR-5		Increase Attrition Savings in the Office of the Mayor. The Office had \$207,341 in overall salary savings in the General Fund at the end of FY 2023-24 and is projected to end FY 2024-25 with \$364,625 in salary savings, according to projections based on the Department's most recent pay period.							Ongoing savings.														

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

MYR - Mayor

Rec #	Account Title	FY 2025-26							FY 2026-27									
		FTE		Amount					FTE		Amount							
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T			
FY 2025-26																		
Total Recommended Reductions																		
One-Time Ongoing Total																		
General Fund				\$179,043		\$280,000		\$459,043	General Fund				\$0		\$280,000			
Non-General Fund				\$0		\$0		\$0	Non-General Fund				\$0		\$0			
Total				\$179,043		\$280,000		\$459,043	Total				\$0		\$280,000			
FY 2026-27																		
Total Recommended Reductions																		
One-Time Ongoing Total																		
General Fund				\$0		\$280,000		\$280,000	General Fund				\$0		\$0			
Non-General Fund				\$0		\$0		\$0	Non-General Fund				\$0		\$0			
Total				\$0		\$280,000		\$280,000										

Policy Recommendations

		MYR Office of the Mayor																											
		1.00	0.00	\$198,783	\$0	\$198,783	X		1.00	0.00	\$206,313	\$0	\$206,313	X															
	0903 Mayoral Staff XV																												
	Mandatory Fringe Benefits			\$70,320	\$0	\$70,320	X				\$73,943		\$0	\$73,943	X														
		<i>Total Savings</i>		<i>\$269,103</i>		<i>Total Savings</i>		<i>\$280,256</i>																					
MYR-6	<p>Consider the elimination of 1.00 FTE 0903 Mayoral Staff XV in the Finance and Policy division of the Office of the Mayor. The Mayor's Office did not respond to multiple requests from the Budget and Legislative Analyst's Office for information about vacant positions or a current organizational chart for the Office of the Mayor.</p> <p>The Office of the Mayor has 1.00 FTE 0903 Mayoral Staff XV in fund 10000. Based on an evaluation of FTE spending during FY 2024-25 and recent hiring, this position may be currently vacant. Mayoral Staff in the 0900 series are considered management positions according to the City's occupational categories.</p> <p>The Budget and Legislative Analyst's Office recommends that the Board of Supervisors request the Office of the Mayor to confirm whether this 0903 Mayoral Staff XV position is currently vacant. If this position is filled, this recommendation would result in a layoff.</p>																												
	<p>Ongoing savings.</p>																												

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

MYR - Mayor

Rec #	Account Title	FY 2025-26							FY 2026-27																		
		FTE		Amount					FTE		Amount																
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T												
	0902 Mayoral Staff XIV	1.00	0.00	\$184,112	\$0	\$184,112	X		1.00	0.00	\$191,086	\$0	\$191,086	X													
	Mandatory Fringe Benefits			\$67,904	\$0	\$67,904	X				\$71,449	\$0	\$71,449	X													
		<i>Total Savings</i>		<i>\$252,016</i>		<i>Total Savings</i>		<i>\$262,535</i>																			
MYR-7		<p>Consider the elimination of 1.00 FTE 0902 Mayoral Staff XIV in the Finance and Policy division of the Office of the Mayor. The Mayor's Office did not respond to multiple requests from the Budget and Legislative Analyst's Office for information about vacant positions or a current organizational chart for the Office of the Mayor.</p> <p>The Office of the Mayor has 8.00 FTE 0902 Mayoral Staff XIV in fund 10000. Based on an evaluation of FTE spending during FY 2024-25 and recent hiring, one or more of these positions may be currently vacant. Mayoral Staff in the 0900 series are considered management positions according to the City's occupational categories. According to a June 2024 organizational chart, many of the Office's 0902 Mayoral Staff XIV positions may be Policy Advisors.</p> <p>The Budget and Legislative Analyst's Office recommends that the Board of Supervisors request the Office of the Mayor to confirm, by position number, whether any 0902 Mayoral Staff XIV positions are currently vacant, and consider the elimination of a vacant position.</p>																									
		Ongoing savings.																									

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$521,119	\$521,119
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$521,119	\$521,119

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$542,791	\$542,791
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$542,791	\$542,791

MYR - Mayor

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000354935	2019	232055	10000	000001706	KBM-HOGUE	10001887	\$7,253
0000354935	2019	232055	10000	000001706	KBM-HOGUE	10001887	\$195
0000354935	2019	232055	10000	000001706	KBM-HOGUE	10001887	\$526
0000440838	2020	232055	10000	000002036	EXPRESS OVERNITE	10001887	\$100
0000538862	2021	232055	10000	000001170	SAFEWAY INC	10001887	\$543
0000555630	2021	232055	10000	000001920	GRM INFORMATION MANAGEMENT SERVIC	10001887	\$659
0000556607	2021	232055	10000	000001218	RICOH USA INC	10001887	\$1,086
0000629078	2022	232055	10000	000002233	CONSTANT CONTACT INC	10001736	\$214
0000635755	2022	232055	10000	000000997	TAP PLASTICS INC	10001736	\$418
0000671423	2022	232055	10000	000000904	U S PURE WATER CORP	10001887	\$33
0000677564	2022	232055	10000	000001180	S F CHRONICLE- DIV OF HEARST COMMCTN	10001887	\$40
0000683824	2022	232055	10000	000000904	U S PURE WATER CORP	10001887	\$165
0000699827	2023	232055	10000	000001104	SHRED WORKS	10001887	\$12
0000714882	2023	232055	10000	000000904	U S PURE WATER CORP	10001887	\$175
0000714882	2023	232055	10000	000000904	U S PURE WATER CORP	10001887	\$39
0000757889	2023	232055	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001887	\$1,602
0000765913	2023	232055	10000	000002342	CANON SOLUTIONS AMERICA INC	10001887	\$169
0000774551	2023	232055	10000	000002495	AT&T MOBILITY	10001887	\$100
0000777592	2023	232055	10000	000001052	STAPLES BUSINESS ADVANTAGE	10001887	\$394
0000789461	2023	232055	10060	000001876	HOLLAND & KNIGHT LLP	10001888	\$48,250
0000768691	2023	232065	10020	000005278	1130 Filbert LLC	10037117	\$4,893
0000774147	2023	232065	10010	000001274	HELUNA HEALTH	10023915	\$969
0000774720	2023	232065	10010	000001116	SAN FRANCISCO HOUSING DEVELOPMENT C	10031204	\$545
0000777667	2023	232065	10010	000001495	MISSION ECONOMIC DEVELOPMENT AGENC	10023915	\$54
0000770821	2023	232065	10010	000001609	LOWER POLK COMMUNITY BENEFIT DISTRIC	10023915	\$58,121
0000770332	2023	232065	10010	000001936	GOOD SAMARITAN FAMILY RESOURCE CTR	10023915	\$6
						Total	\$126,559

YEAR ONE: FY 2025-26Budget Changes

The Department's \$3,376,765,772 budget for FY 2025-26, as proposed by the Mayor, is \$144,896,544 or 4.5% more than the original FY 2024-25 budget of \$3,231,869,228.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 7,625.59 FTEs, which are 4.98 FTEs more than the 7,620.61 FTEs in the original FY 2024-25 budget. This represents a 0.1% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$2,587,676,036 in FY 2025-26 are \$185,348,428 or 7.7% more than FY 2024-25 revenues of \$2,402,327,608.

YEAR TWO: FY 2026-27Budget Changes

The Department's \$3,500,182,571 budget for FY 2026-27, as proposed by the Mayor, is \$123,416,799 or 3.7% more than the Mayor's proposed FY 2025-26 budget of \$3,376,765,772.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 7,649.99 FTEs, which are 24.40 FTEs more than the 7,625.59 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% increase in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$2,650,588,470 in FY 2026-27 are \$62,912,434 or 2.4% more than FY 2025-26 estimated revenues of \$2,587,676,036.

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

DEPARTMENT: DPH – PUBLIC HEALTH

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

	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Department of Public Health	2,821,181,991	2,997,880,835	3,190,092,002	3,231,869,228	3,376,765,772
FTE Count	7,358.57	7,739.48	7,720.50	7,620.61	7,625.59

The Department's budget increased by \$555,583,781 or 19.7% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 267.02 or 3.6% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$144,896,544. This increase is largely due to inflationary growth in salaries and fringe benefits required under City labor agreements, rising operating costs to sustain service levels, particularly at Zuckerberg San Francisco General, and \$56.3 million in new investments through the Mayor's *Breaking the Cycle* initiative. The initiative aims to expand and restructure the City's behavioral health and homelessness response systems by funding additional street outreach teams, treatment and stabilization beds, and outpatient and jail-based services. The proposed FY 2025-26 budget reduces General Fund contributions by approximately \$40.5 million, from \$829.5 million in FY 2024-25 to \$789.1 million. The Department projects revenue growth primarily from Medi-Cal and has also identified \$36.2 million in expenditure savings through fiscal stewardship, the elimination of vacant FTEs, and targeted reductions in administrative contracts, IT spending, and materials and supplies.

The Mayor's proposed FY 2025-26 budget will not result in any layoffs of DPH staff. It includes a restructuring of approximately 200 positions, primarily through the elimination or substitution of vacancies. About 25 of the affected positions are currently filled, but impacted staff will be transitioned to existing vacancies within the Department.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has increased by \$123,416,799, largely due to inflationary cost growth in salaries and fringe benefits, rising operating costs to sustain service levels, and \$75.2 million in continued investments in the Mayor's *Breaking the Cycle* initiative for behavioral health and homelessness services.

The proposed FY 2026-27 budget increases General Fund contributions by approximately \$60.5 million, from \$789.1 million in FY 2025-26 to \$849.6 million. The Department projects revenue growth primarily from Medi-Cal and has also identified \$61.6 million in expenditure savings achieved through the continued application of strategies used in FY 2025-26, including fiscal stewardship, elimination of vacant positions, and operational efficiencies. However, the proposed budget also assumes \$17 million in reductions to community-based organization (CBO) contracts that have not yet been identified and will need to be addressed over the next year.

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

DEPARTMENT: DPH – PUBLIC HEALTH

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$10,063,292 in FY 2025-26. Of the \$10,063,292 in recommended reductions, \$3,190,793 are ongoing savings and \$6,872,499 are one-time savings. These reductions would still allow an increase of \$134,833,252 or 4.2% in the Department's FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$180,431, for total General Fund savings of \$10,243,723.

Our policy recommendations total \$256,560 in FY 2025-26, all of which are ongoing.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$3,623,764 in FY 2026-27. All of the \$3,623,764 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$119,793,035 or 3.5% in the Department's FY 2026-27 budget.

Our policy recommendations total \$267,188 in FY 2025-26, all of which are ongoing.

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

DPH - Public Health

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

Fiscal Recommendations

		HAD Public Health Admin																				
DPH-1	Materials & Supplies-Budget			\$195,791	\$45,000	\$150,791	X				\$195,791	\$45,000	\$150,791	X								
		Reduce budgeted amount for Materials and Supplies. The Department has consistently underspent and carried forward their Materials and Supplies budget within the Public Health Administration Division.																				
DPH-2	Prof & Specialized Svcs-Bdgt			\$2,000,000	\$1,500,000	\$500,000	X				\$4,000,000	\$3,000,000	\$1,000,000	X								
		Reduce Professional and Specialized Services budget in Health Network Services for a one-time savings, reflecting updated anticipated spending for the HRise program.																				
DPH-3	1824_C Principal Administrative Analyst	0.80	0.00	\$137,772	\$0	\$137,772	X		1.00	0.00	\$179,952	\$0	\$179,952	X								
	Mandatory Fringe Benefits			\$47,780	\$0	\$47,780	X				\$63,496	\$0	\$63,496	X								
		<i>Total Savings</i> \$185,552							<i>Total Savings</i> \$243,448													
		Delete new 0.8 FTE 1824 Principal Administrative Analyst position in the Public Health Administration Division. The department already has sufficient staffing capacity due to existing authorized 1824 FTEs, making this additional position unnecessary.																				
DPH-4	HBH Behavioral Health																					
	Prof & Specialized Svcs-Bdgt			\$3,100,000	\$1,291,667	\$1,808,333	X	X														
		Reduce Professional and Specialized Services budget within the Behavioral Health Division for a one-time savings, reflecting updated anticipated spending for expanding drop-off capacity through an additional site as part of the Mayor's Breaking the Cycle initiative.																				
DPH-5	Prof & Specialized Svcs-Bdgt			\$37,652,140	\$37,012,140	\$640,000	X	X														
		Reduce Professional and Specialized Services budget within the Behavioral Health Division for a one-time savings, reflecting updated anticipated spending for the expansion of step-down and ongoing recovery beds as part of the Mayor's Breaking the Cycle initiative.																				
DPH-6	Prof & Specialized Svcs-Bdgt			\$73,193,655	\$70,443,655	\$2,750,000	X	X														
		Reduce Professional and Specialized Services budget within the Behavioral Health Division for a one-time savings, reflecting updated anticipated spending for the expansion of Intensive Case Management (ICM) services as part of the Mayor's Breaking the Cycle initiative.																				
		One-time savings.																				
		One-time savings.																				
		One-time savings.																				

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

DPH - Public Health

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	Prof & Specialized Svcs-Bdgt			\$2,000,000	\$1,166,667	\$833,333	X	X							
DPH-7		Reduce Professional and Specialized Services budget within the Behavioral Health Division for a one-time savings, reflecting updated anticipated spending for the expansion of Behavioral Health Access Line (BHAL) operations and 5130 Psychiatric Emergency Services (PES) as part of the Mayor's Breaking the Cycle initiative.							One-time savings.						
DPH-8	Rents-Leases-Bldgs&Struct-Bdgt			\$1,259,314	\$784,013	\$475,301	X				\$1,443,459	\$807,533	\$635,926	X	
		Reduce Rents, Leases, Buildings, and Structure budget in the Behavioral Health Division to reflect historical spending. Adequate justification for the increase in this line was not provided.							Ongoing savings.						
	2242_C Senior Psychiatric Physician Specialist	0.05	0.00	\$22,346	\$0	\$22,346	X		0.05	0.00	\$23,308	\$0	\$23,308	X	
	Mandatory Fringe Benefits			\$6,118	\$0	\$6,118	X				\$6,439	\$0	\$6,439	X	
DPH-9		<i>Total Savings</i> \$28,464							<i>Total Savings</i> \$29,747						
		Delete 0.05 FTE 2242 Senior Psychiatric Physician position due to inadequate justification. This position has been vacant since 2014 and has not been identified as necessary for current or future operational needs. Given the long-term vacancy and lack of programmatic impact, the position should be removed from the budget.							Ongoing savings.						

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

DPH - Public Health

Rec #	Account Title	FY 2025-26							FY 2026-27																	
		FTE		Amount					FTE		Amount															
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T											
DPH-10	0931_C Manager III	0.80	0.00	\$159,849	\$0	\$159,849	X		1.00	0.00	\$208,789	\$0	\$208,789	X												
	Mandatory Fringe Benefits			\$57,797	\$0	\$57,797	X				\$75,749	\$0	\$75,749	X												
		<i>Total Savings</i>		<i>\$217,646</i>			<i>Total Savings</i>		<i>\$284,538</i>																	
		<p>Delete new 0.80 FTE 0931 Manager III position due to inadequate justification. In the proposed FY 2025-26 budget, there are 44.80 0931 Manager III FTEs department wide, a 5.01 FTE increase from the original FY 2024-25 budget.</p> <p>As of May 30, 2025, there are 40.00 authorized 0931 Manager III positions department-wide, with 3.56 FTEs budgeted for attrition and 7.06 FTEs currently vacant. Given the existing vacancy and attrition levels within this classification, the additional position is not necessary at this time and is recommended for deletion.</p>																								
DPH-11	2586_C Health Worker II	1.00	0.00	\$90,193	\$0	\$90,193	X		1.00	0.00	\$93,609	\$0	\$93,609	X												
	Mandatory Fringe Benefits			\$40,903	\$0	\$40,903	X				\$42,699	\$0	\$42,699	X												
		<i>Total Savings</i>		<i>\$131,096</i>			<i>Total Savings</i>		<i>\$136,308</i>																	
		<p>Delete 1.00 FTE 2586 Health Worker II position to reflect actual need. This position has been vacant since 2016 and has not been identified as necessary for current or future operational needs. Given the long-term vacancy and lack of programmatic impact, the position should be removed from the budget.</p>																								
DPH-12	Attrition Savings			(\$1,468,754)	(\$1,685,359)	\$216,605	X				(\$1,515,163)	(\$1,741,097)	\$225,934	X												
	Mandatory Fringe Benefits			(\$587,854)	(\$654,612)	\$66,758	X				(\$624,182)	(\$694,302)	\$70,120	X												
		<i>Total Savings</i>		<i>\$283,363</i>			<i>Total Savings</i>		<i>\$296,054</i>																	
		<p>Increase attrition savings in the Behavioral Health Division to reflect anticipated salary savings from newly added positions and existing vacancies. Projected staffing levels and hiring timelines suggest higher than previously estimated attrition savings.</p>																								
DPH-13	HJH Jail Health																									
	Materials & Supplies-Budget			\$420,000	\$0	\$420,000	X	X																		
		<p>Reduce Materials and Supplies budget in Jail Health Services for a one-time savings, as this funding was a one-time budget allocation that the department reports it can manage without in the upcoming fiscal year.</p>																								
		One-time savings.																								

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

DPH - Public Health

Rec #	Account Title	FY 2025-26							FY 2026-27						
		FTE		Amount					FTE		Amount				
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
	HNS Health Network Services														
DPH-14	Prof & Specialized Svcs-Bdgt			\$1,262,500	\$841,667	\$420,833	X	X							
	Reduce Professional and Specialized Services budget in Health Network Services for a one-time savings, reflecting updated anticipated spending for the RESTORE contract as part of the Mayor's Breaking the Cycle initiative.														One-time savings.
DPH-15	Equipment Purchase-Budget			\$45,031	\$0	\$45,031	X								
	Equipment Purchase-Budget			\$45,031	\$0	\$45,031	X								
	<i>Total Savings</i> <i>\$90,062</i>														
	Deny the purchase of two new battery electric SUVs proposed for the expansion of Shelter Health Teams and the RESTORE program due to inadequate justification. While the department has justified the need for vehicle use to support client transportation and staff mobility, the FY 2025-26 proposed budget includes four entirely new vehicles in addition to two replacements for this initiative.														One-time savings.
DPH-16	2586_C Health Worker II	0.80	0.00	\$71,667	\$0	\$71,667	X		1.00	0.00	\$93,609	\$0	\$93,609	X	
	Mandatory Fringe Benefits			\$32,170	\$0	\$32,170	X				\$43,138	\$0	\$43,138	X	
	2586_C Health Worker II	0.80	0.00	\$71,667	\$0	\$71,667	X		1.00	0.00	\$93,609	\$0	\$93,609	X	
	Mandatory Fringe Benefits			\$32,170	\$0	\$32,170	X				\$43,138	\$0	\$43,138	X	
	<i>Total Savings</i> <i>\$207,674</i>														<i>Total Savings</i> <i>\$273,494</i>
	Delete 1.60 new FTE 2586 Health Worker II positions due to inadequate justification. Although the proposed FY 2025-26 budget reflects a net decrease of 4.37 FTEs in this classification from the original FY 2024-25 budget, it still includes 11.20 new 2586 Health Worker II FTEs, all within the Health Network Services Division. As of May 30, 2025, the department has 191.48 authorized positions in this classification, with 27.14 FTEs budgeted for attrition and 19.41 FTEs currently vacant.														Ongoing savings.
DPH-17	2587_C Health Worker III	0.80	0.00	\$78,401	\$0	\$78,401	X		1.00	0.00	\$102,405	\$0	\$102,405	X	
	Mandatory Fringe Benefits			\$33,759	\$0	\$33,759	X				\$45,200	\$0	\$45,200	X	
	<i>Total Savings</i> <i>\$112,160</i>														<i>Total Savings</i> <i>\$147,605</i>
	Delete 0.80 new FTE 2587 Health Worker III positions due to inadequate justification. The proposed FY 2025-26 budget includes a total of 215.95 FTEs in this classification, an increase of 2.61 FTEs from the current FY 2024-25 budget. Overall, the department is proposing 5.80 new Health Worker III FTEs in FY 2025-26.														Ongoing savings.

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

DPH - Public Health

Rec #	Account Title	FY 2025-26							FY 2026-27													
		FTE		Amount				FTE		Amount												
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T							
DPH-18	2110_C Medical Records Clerk	1.00	0.00	\$93,759	\$0	\$93,759	X		1.00	0.00	\$97,310	\$0	\$97,310	X								
	Mandatory Fringe Benefits			\$41,744	\$0	\$41,744	X				\$44,005	\$0	\$44,005	X								
		<i>Total Savings</i>		<i>\$135,503</i>						<i>Total Savings</i>		<i>\$141,315</i>										
		Delete 1.00 vacant FTE 2110 Medical Records Clerk to reflect that the position is no longer needed. The role is currently unfilled, and the department has not identified an ongoing need for this position.							Ongoing savings.													
DPH-19	Attrition Savings			(\$440,290)	(\$726,013)	\$285,723	X															
	Mandatory Fringe Benefits			(\$176,097)	(\$290,374)	\$114,277	X															
		<i>Total Savings</i>		<i>\$400,000</i>						<i>Total Savings</i>												
		Increase attrition savings in Health Network Services to reflect anticipated salary savings from newly added positions and existing vacancies. Projected staffing levels and hiring timelines suggest higher than previously estimated attrition savings.							One-time savings.													
DPH-20	HGH Zuckerberg SF General																					
	0931_C Manager III	1.00	0.00	\$201,169	\$0	\$201,169	X		1.00	0.00	\$208,789	\$0	\$208,789	X								
	Mandatory Fringe Benefits			\$72,012	\$0	\$72,012	X				\$75,749	\$0	\$75,749	X								
		<i>Total Savings</i>		<i>\$273,181</i>						<i>Total Savings</i>		<i>\$284,538</i>										
	Delete 1.00 vacant FTE 0931 Manager III to reflect that the position is no longer needed. The role is currently unfilled, and the department has not identified an ongoing need for this position.							Ongoing savings.														

	FY 2025-26			FY 2026-27			
	Total Recommended Reductions			Total Recommended Reductions			
	One-Time	Ongoing	Total	One-Time	Ongoing	Total	
General Fund	\$6,872,499	\$3,190,793	\$10,063,292	General Fund	\$0	\$3,623,764	\$3,623,764
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$6,872,499	\$3,190,793	\$10,063,292	Total	\$0	\$3,623,764	\$3,623,764

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

DPH - Public Health

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

Policy Recommendations

		HNS Health Network Services/HBH Behavioral Health													
DPH-21	0923 Manager II	0.50	0.00	\$93,276	\$0	\$93,276	X		0.50	0.00	\$96,809	\$0	\$96,809	X	
	Mandatory Fringe Benefits			\$35,004	\$0	\$35,004	X				\$36,785	\$0	\$36,785	X	
	0923 Manager II	0.50	0.00	\$93,276	\$0	\$93,276			0.50	0.00	\$96,809	\$0	\$96,809		
	Mandatory Fringe Benefits			\$35,004	\$0	\$35,004					\$36,785	\$0	\$36,785		
		<i>Total Savings</i>				<i>\$128,280</i>				<i>Total Savings</i>				<i>\$133,594</i>	
		The Board may wish to request additional information on the ongoing role and funding rationale for Position 01120255, a 0923 Manager II. The position currently serves as a policy liaison between DPH, the Department of Homelessness and Supportive Housing (HSH), the Human Services Agency (HSA), and the Mayor's Office, under the title "Assistant Chief of Health, Homelessness, and Family Services." The position is split evenly between the Health Network Services and Behavioral Health divisions, and is funded 0.50 FTE by the General Fund and 0.50 FTE by Special Revenue Community Health grants. Given its role in advancing Mayoral initiatives and interdepartmental coordination, the Board could consider whether this function should be more formally structured or funded through centralized citywide resources.										Ongoing savings.			

FY 2025-26			FY 2026-27				
Total Policy Recommendations			Total Policy Recommendations				
	One-Time	Ongoing		One-Time	Ongoing		
General Fund	\$0	\$128,280	\$128,280	General Fund	\$0	\$133,594	\$133,594
Non-General Fund	\$0	\$128,280	\$128,280	Non-General Fund	\$0	\$133,594	\$133,594
Total	\$0	\$256,560	\$256,560	Total	\$0	\$267,188	\$267,188

DPH - Public Health

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000742207	2023	251715	21490	000001888	HENRY SCHEIN INC	10001950	\$38,989
0000742198	2023	251715	21490	000001085	SMITH & NEPHEW INC	10001950	\$29,765
0000742375	2023	251832	21490	000004817	Fanta Deluxe Cleaners	10001952	\$24,850
0000734497	2023	251851	21490	000001747	JOHNSON CONTROLS INC	10001952	\$24,117
0000742203	2023	251715	21490	000001180	S F DENTAL SUPPLY LLC	10001950	\$22,288
0000734497	2023	251851	21490	000001747	JOHNSON CONTROLS INC	10001952	\$18,720
0000736801	2023	251703	21490	000001396	OFR GROUP	10001949	\$10,986
0000742353	2023	251840	21490	000002576	ALLIED UNIVERSAL SECURITY SERVICES	10039070	\$10,716
						Total	\$180,431

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

The Department's \$26,083,262 budget for FY 2025-26, as proposed by the Mayor, is \$2,471,329 or 10.5% more than the original FY 2024-25 budget of \$23,611,933.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2025-26 are 92.97 FTEs, which are 0.05 FTEs more than the 92.92 FTEs in the original FY 2024-25 budget. This represents a 0.1% increase in FTEs from the original FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$710,146 in FY 2025-26 are \$244,000 or 25.6% less than FY 2024-25 revenues of \$954,146.

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

The Department's \$24,779,222 budget for FY 2026-27, as proposed by the Mayor, is \$1,304,040 or 5.0% less than the Mayor's proposed FY 2025-26 budget of \$26,083,262.

Personnel Changes

The number of full-time equivalent positions (FTEs) budgeted for FY 2026-27 are 92.66 FTEs, which are 0.31 FTEs less than the 92.97 FTEs in the Mayor's proposed FY 2025-26 budget. This represents a 0.3% decrease in FTEs from the Mayor's proposed FY 2025-26 budget.

Revenue Changes

The Department's revenues of \$710,146 in FY 2026-27 are equal to the FY 2025-26 estimated revenues.

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

DEPARTMENT:	BOS – BOARD OF SUPERVISORS				
SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:					
	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Proposed
Board of Supervisors	20,578,606	22,114,476	23,606,605	23,611,933	26,083,262
FTE Count	86.70	90.54	92.05	92.92	92.97

The Department's budget increased by \$5,504,656 or 26.7% from the adopted budget in FY 2021-22 to the Mayor's proposed budget in FY 2025-26. The Department's FTE count increased by 6.27 or 7.2% from the adopted budget in FY 2021-22 to the proposed budget in FY 2025-26.

FY 2025-26

The Mayor's proposed FY 2025-26 budget for the Department has increased by \$2,471,329 largely due to a one-time technology increase for Phase 2 of the new Legislative Management System as well as cost of living adjustments to salaries and associated increases to mandatory fringe benefits.

The Mayor's proposed FY 2025-26 budget does not include any layoffs for the Board of Supervisors.

FY 2026-27

The Mayor's proposed FY 2026-27 budget for the Department has decreased by \$1,304,040 largely due to the expiration of one-time funds for Phase 2 of the new Legislative Management System.

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

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

DEPARTMENT:

BOS – BOARD OF SUPERVISORS

RECOMMENDATIONS

YEAR ONE: FY 2025-26

The Budget and Legislative Analyst's recommended reductions ("fiscal recommendations") to the proposed budget total \$10,000 in FY 2025-26. All of the \$10,000 in recommended reductions are one-time savings. These reductions would still allow an increase of \$2,461,329 or 10.4% in the Department's FY 2025-26 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$3,924, for total General Fund savings of \$13,924.

YEAR TWO: FY 2026-27

The Budget and Legislative Analyst's does not have recommended reductions to the Department's budget for FY 2026-27.

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

BOS - Board of Supervisors

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

Fiscal Recommendations

BOS-1		BOS Clerk of the Board													
		Other Current Expenses-Bdgt			\$110,504	\$100,504	\$10,000	X	X			\$110,504	\$110,504	\$0	
		Reduce amount budgeted for Other Current Expenses to reflect actual need in FY 2025-26.							One-time savings						

FY 2025-26			FY 2026-27				
Total Recommended Reductions			Total Recommended Reductions				
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$10,000	\$0	\$10,000	General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$10,000	\$0	\$10,000	Total	\$0	\$0	\$0

BOS- Board of Supervisors

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000749150	2023	229018	10000	000000800	XTECH	10003454	\$1,753
0000790218	2023	229018	10000	000000800	XTECH	10003454	\$2,170
					Total		\$3,924



June 18, 2025

Department of Technology – Response to BLA Recommendations

Deputy Director Policy Decisions

DT has become a flatter organization over time. In 2020, our staff-to-management ratio was 13:1. By 2026, it grew to 17:1—reflecting leaner leadership even as responsibilities have expanded. Removing director roles would further stretch limited oversight capacity.

Retaining Enterprise Applications Director Position (BLA Recommendation TIS-12, page 53)

- Vacant since Q1 2025; recruitment underway
- Leads 26 staff with no other senior-level manager in place
- Supports public safety, health, transportation, and administrative departments
- Oversees critical platforms: IT service management, data analytics, GIS, development tools
- Manages JUSTIS, the justice data-sharing system used by law enforcement and courts
- Key to delivering new citywide initiatives: Street Crisis Tech and PermitSF
- Risk: Lack of leadership causes fragmentation, delays, and service disruption

Retaining Network Services Director Position (BLA Recommendation TIS-13, page 53)

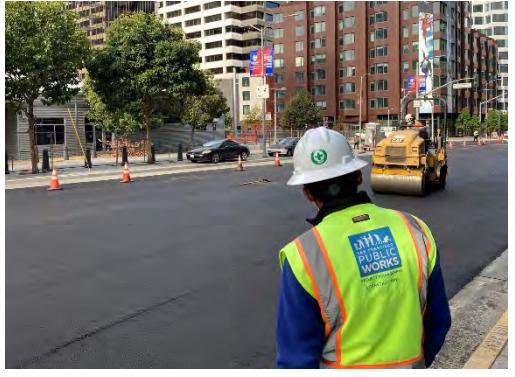
- Vacant since June 2024; currently covered by CISO
- Function count of 24 staff and 1 Manager performing four Network subservices
- Supports 45+ departments via citywide network infrastructure
- Expanding internet access to 20,000+ housing units and public spaces
- Required for secure, 24/7 operations—public safety, emergency response, and digital equity
- Current dual role is unsustainable; leadership gap hinders performance and planning
- Risk: Outages, delayed response to cyber threats, weakened support for vulnerable users

Retaining both roles ensures continuity, service reliability, and responsible management of Citywide tech infrastructure.

DT Strategic Outlook - Work Order Realignment (BLA Recommendation TIS-14, page 54)

- DT recommends retaining the current billing structure for Digital Services at this time
- The costs are technology-related and align logically with DT's broader rate model and cost distribution; duplicating this framework within ADM would introduce unnecessary complexity for a small set of services
- Civil Grand Jury (Recommendation 2.1): Calls for a review of how technology is structured; DT is working with the Mayor's Office, City Administrator, and Controller in FY25–26 to assess long-term technology service alignment
- Premature adjustments may conflict with upcoming conversations and require costly reversals
- DT recommends revisiting this in the FY26–27 budget process, aligned with the City's response to the Civil Grand Jury report

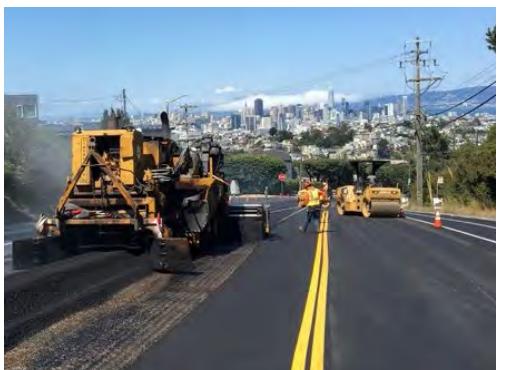
This approach supports financial efficiency, structural clarity, and coordinated long-term planning.



June 18, 2025

San Francisco Public Works FY26 & FY27 Budget

Carla Short
Director



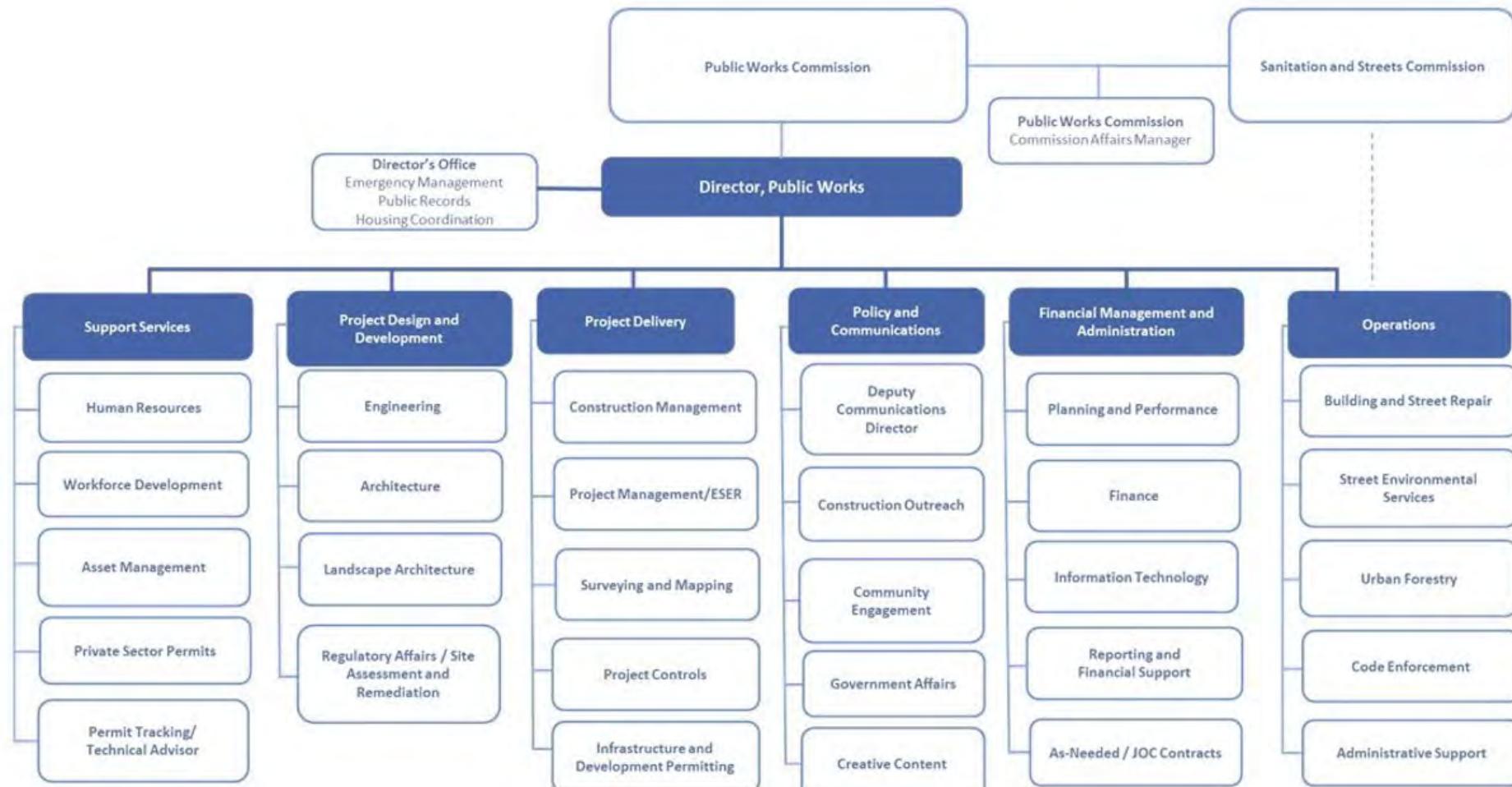
Rec 7-10 – Construction Management Equipment Reductions



- **Electric Vehicle Mandates:** State and City laws
- **Vehicle Average Age:** 16.9 years, among the highest in the City fleet
- **Maintenance/Repairs:** In the shop an avg. 7-15 days or longer when parts are no longer available
- **Lack today's safety features:** Front/rear head and side airbags, backup and side cameras, collision avoidance, pedestrian alerts, blind spot indicators, etc.
- Will impact capital project delivery
- Minimal General Fund savings

Make/Model	Rec #	Orig Cost	Maint thru FY19	Maint FY20	Maint FY21	Maint FY22	Maint FY23	Maint FY24	MAINT Total
2006 Pickup	7	\$25,020	\$20,443		\$475	\$483	\$2,009	\$1,295	\$24,705
2006 Pickup	8	\$25,020	\$18,095		\$1,442	\$2,785	\$1,194	\$3,577	\$27,093
2004 Sedan	9	\$21,369	\$14,981		\$1,363	\$1,743	\$8,269	\$1,092	\$27,448
2004 Sedan	10	\$23,359	\$9,683	\$400	\$7,601	\$984	\$1,311	\$8,331	\$28,310

Organizational Chart

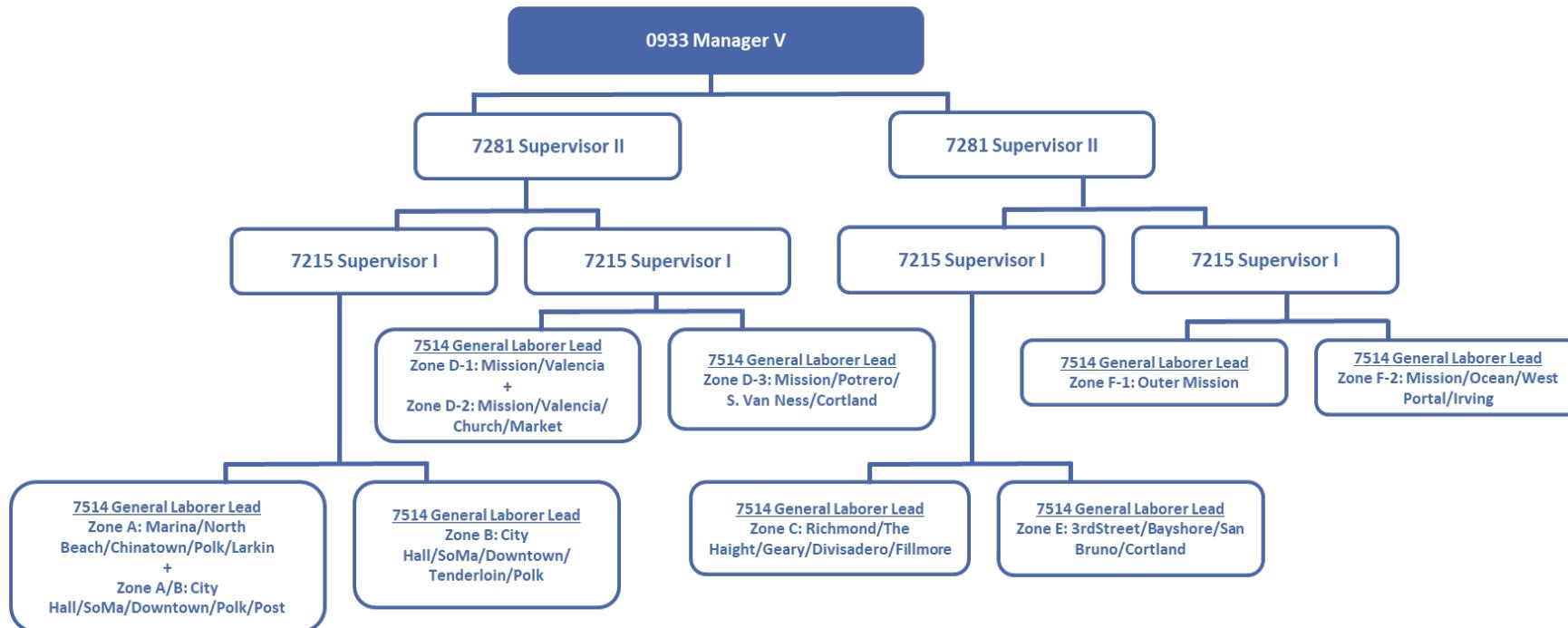


Key Points:

- **Reorg in Dec 2024**
 - Identified efficiencies
 - Improved supervision and service delivery
- **4.7% of positions are managers**
 - One of the lowest percentages in the City
- **Deleted/Layoffs**
 - Manager VII (0942)
 - Manager III (0931)

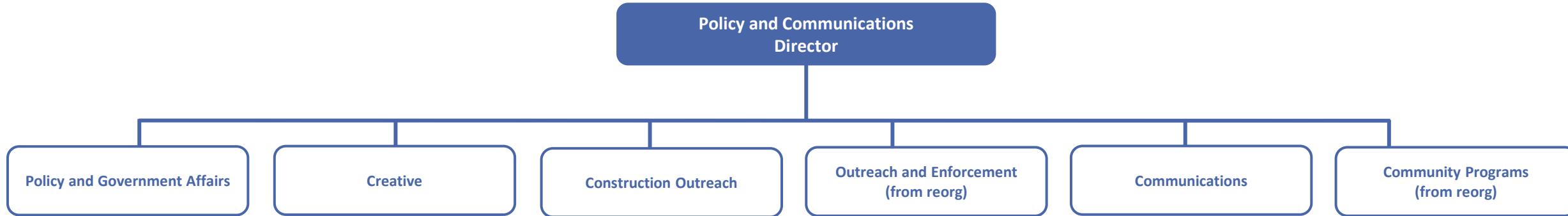
Note: Department reorganization effective December 7, 2024.

Rec 11 – 0933 Commercial Corridors Cleaning Manager



- Position oversees the citywide Corridors Cleaning Program
- Program currently employs 170+ Public Service Aides (9916s)
- High-visibility workforce that provides increased street cleaning, 7 days a week
- Cleaning on 700 of the most-traveled blocks in San Francisco's neighborhood commercial corridors
- Serves as an important pathway to the Laborer Apprenticeship Program for entry-level workers who have faced barriers to employment

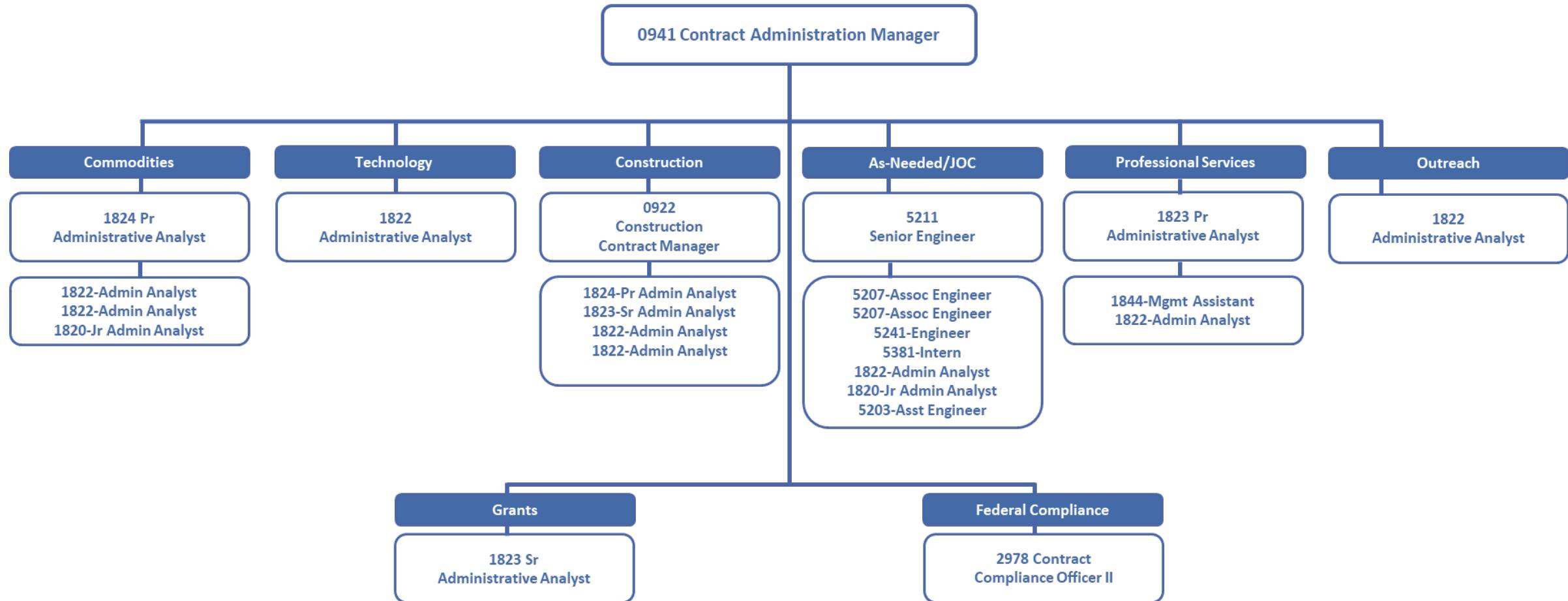
Rec 12 – 0941 Policy and Communications Director



Total: Supervises 34 full-time staff

- Position is part of Public Works Executive Team
- Expanded span of control due to reorganization, doubling the team's size and scope, without hiring new staff, to better align community engagement and communications
- Manages external and internal communications initiatives
- Manages high volume of media inquiries and requests for information
- Manages communication strategies and gov't relations to support organizational needs
- Enforces cleanliness standards through outreach and code enforcement; generates revenue
- Issues citations for illegal dumping, littering and sidewalk obstructions under Health, Police and Public Works codes
- Oversees construction outreach initiative and volunteer programs

Rec 13 – 0941 Contract Administration Manager



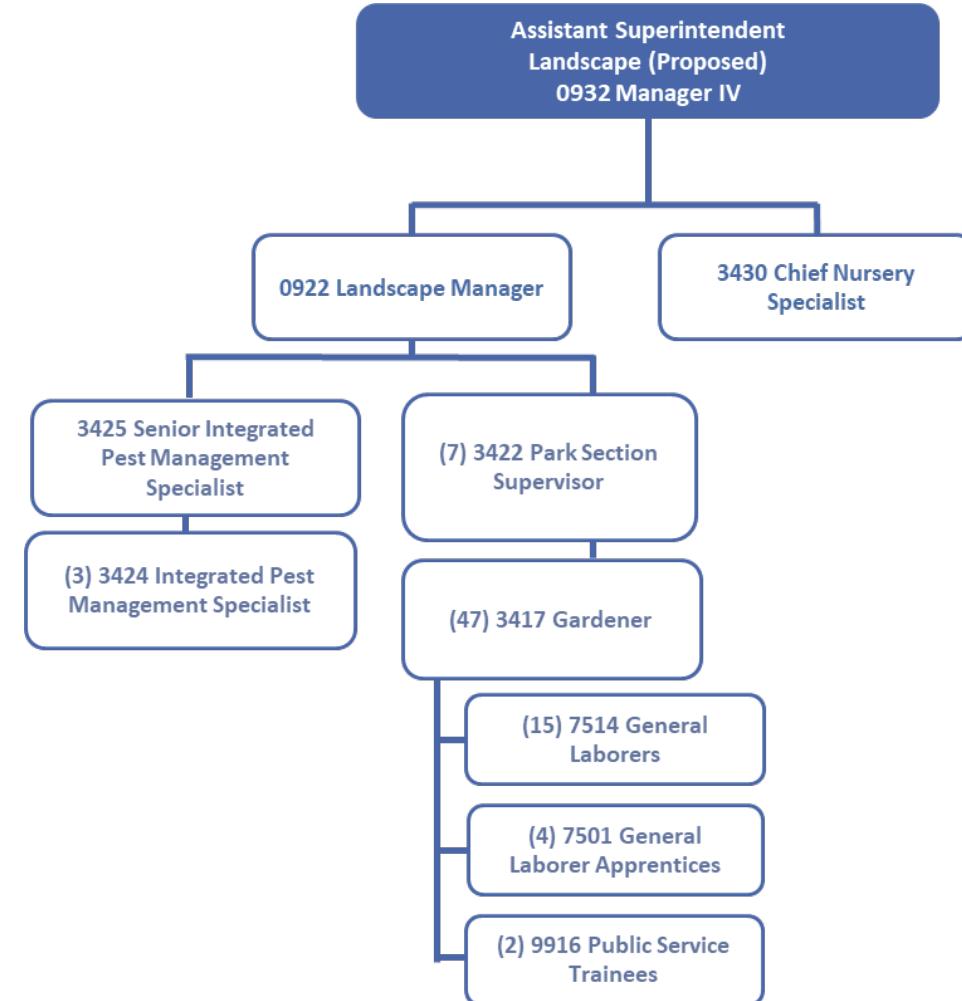
Rec 13 – 0941 Contract Administration Manager

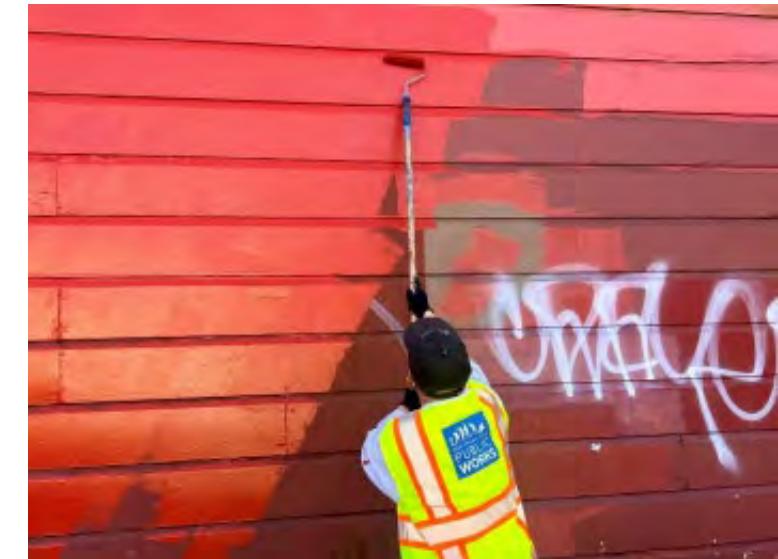
	No. of Construction Contracts	No. of Professional Services Contracts
Public Works	608	466
SFPUC	304	537
SFMTA	8	669
Airport	157	378

- Manages all contracting and procurement
 - Construction, commodities, professional services, as-needed and grants
- Issues contracts for nearly all City Depts
- Centralized procurement
- Supports time-sensitive bond-funded project delivery
- Supports complex contracting
- Manages and aligns with citywide goals

Rec 14 – 0932 Asst. Superintendent, Landscaping

- Growth of Landscape crew
 - More than 50+ permanent positions and temporary staff
- Supervising multiple units citywide
 - Gardeners and Integrated Pest Management
- Managing multi-million operating and equipment budget
- Hiring underway
- **New Duties:**
 - Expanded client work; project construction and maintenance
 - Broader Integrated Pest Management oversight
 - Safety program management
 - Expanded night crew operation





Thank you

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

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DANIEL LURIE

PROPOSED BUDGET

FISCAL YEARS 2025-2026 & 2026-2027



MAYOR'S OFFICE OF PUBLIC POLICY AND FINANCE

Joshua Cardenas

Matthew Puckett

Daniel Cawley

Eliza Pugh

Luisa Coy

Tabitha Romero-Bothi

Jack English

Santiago Silva

Sophia Kittler

Tiffany Young

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Mayor's Proposed Budget

FY 2025-27

June 11, 2025

June 11, 2025



Treasurer & Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

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Office of the Treasurer & Tax Collector

Presented by Treasurer José Cisneros

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FY 25-26 Budget

BOS Budget &
Appropriations
Committee

June 11, 2025

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BOARD OF APPEALS

BOS Budget Presentation
FY26 & FY27
June 11, 2025



San Francisco Office of the City Administrator

Carmen Chu, City Administrator

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Fiscal Year 2025-27 Budget Overview

Budget and Appropriations Committee

June 11, 2025



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

Board of Supervisors
Budget and Appropriations Committee
Presentation

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

June 11, 2025

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

Carol Isen, Human Resources Director
June 11, 2025



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Department of Elections Proposed Budget FY 2025 – 2026 and FY 2026 – 2027

Budget and Appropriations Committee Hearing
June 11, 2025



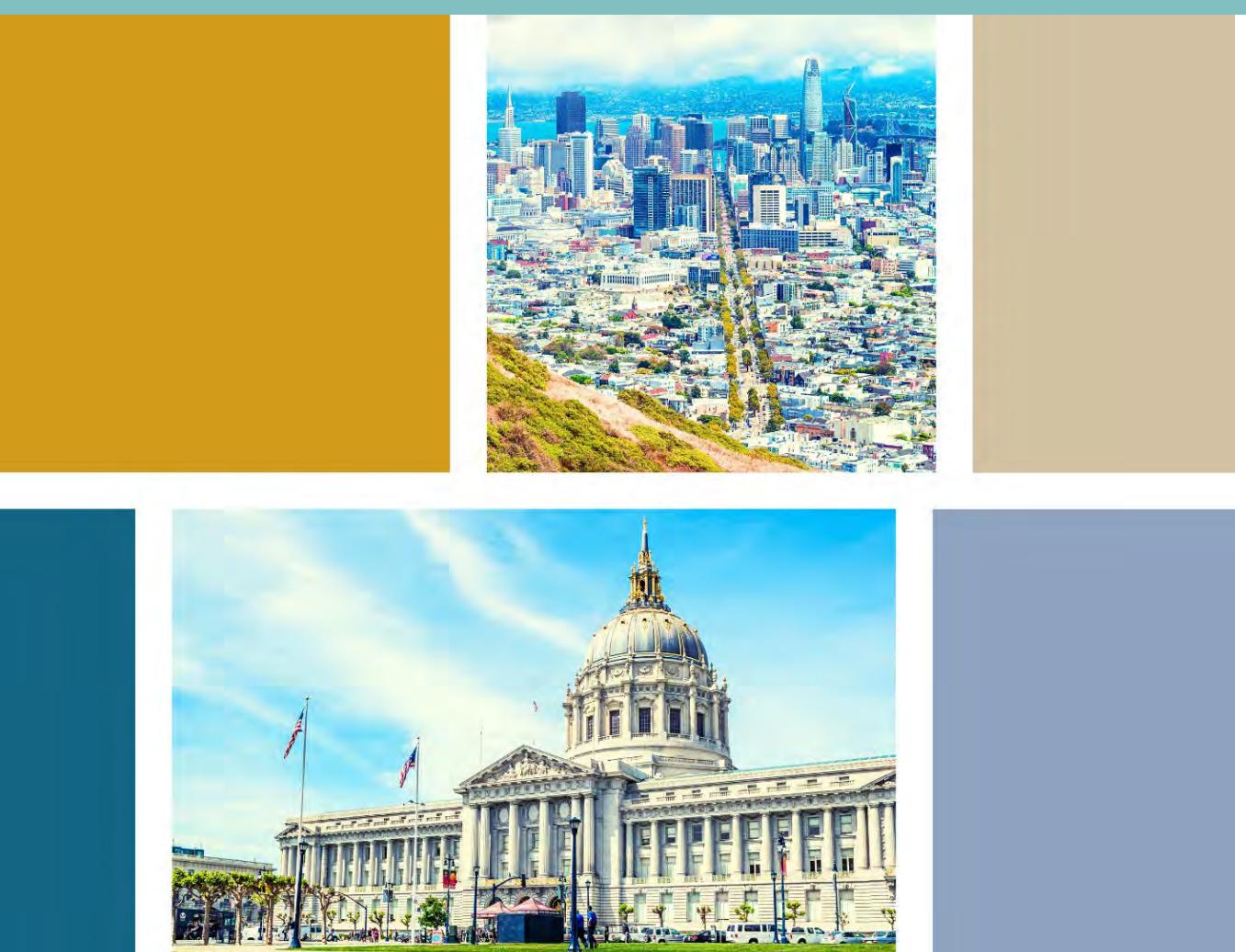
General City Responsibility (GEN)



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Office of the Controller

June 12, 2024



Proposed Budget FY 2025-26 & FY 2026-27

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Office of the Controller



June 11, 2025



SAN FRANCISCO
HUMAN SERVICES AGENCY

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Human Services Agency

FY 2025-26 and FY 2026-27

Proposed Budget

June 11, 2025



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PLANNING DEPARTMENT FY2025-2027 BUDGET

Rich Hillis
Planning Director, June 11, 2025



San Francisco
Planning



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Department of Building Inspection

Proposed Budget

FY 2025-26 and 2026-27

Patrick O'Riordan, Director



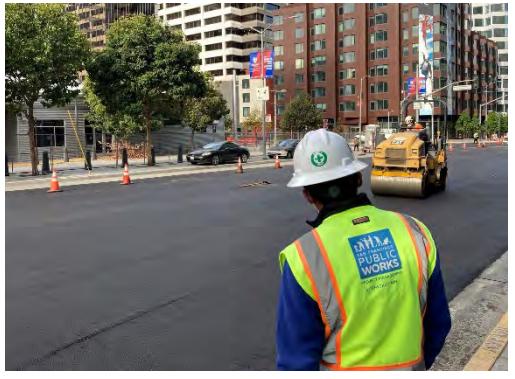
City & County of San Francisco Ethics Commission

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

Patrick Ford, Executive Director

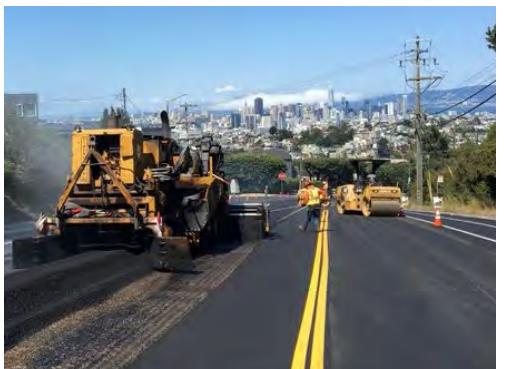


June 11, 2025

San Francisco Public Works FY26 & FY27 Budget

Carla Short
Director

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Board of Supervisors Budget & Appropriations Committee

Proposed Budget FY 2025-26 & FY 2026-27

June 11, 2025

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Asian Art Museum

City and County of San Francisco

Budget and Appropriations Committee Meeting

June 12, 2025





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DRAFT

FY 2026 FAMSF Budget Hearing

June 12, 2025

SCI FY25-26 & FY 26-27 Budget Presentation

Mathew Lau
Chief Financial Officer
California Academy of Sciences

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DRAFT

sfac san francisco
arts commission

FY 2026 & FY 2027 Proposed Budget

Budget and Finance Committee Hearing
June 12, 2025

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San Francisco
War Memorial
& Performing
Arts Center

BUDGET PRESENTATION: FY2025-26 | FY2026-27

Board of Supervisors' Budget and Appropriations Committee

JUNE 12, 2025

Managing Director, Kate Sofis

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Department of Child Support Services

Proposed Budget for

FY 2025-2026 and FY 2026-2027

Karen M. Roye, Department Head



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Department Budget Presentation

Board of Supervisors, Budget and Finance
June 12, 2025





San Francisco Recreation & Parks

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



BOARD OF SUPERVISORS
BUDGET & APPROPRIATIONS COMMITTEE

June 2025



DEPARTMENT OF
HOMELESSNESS AND
SUPPORTIVE HOUSING

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

Budget & Appropriations Committee | June 12, 2025





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DEPARTMENT OF PUBLIC HEALTH

FY 25-27 BUDGET

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



MAYOR'S OFFICE OF
HOUSING & COMMUNITY DEVELOPMENT



OFFICE OF MAYOR DANIEL LURIE

Proposed Budget June 12, 2025



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SAN FRANCISCO
HUMAN RIGHTS
COMMISSION



FY26 & FY27 Proposed Budget

Human Rights Commission

June 12, 2025

DRAFT
AS OF JUNE 6, 2025



San Francisco Department of Children, Youth and Families

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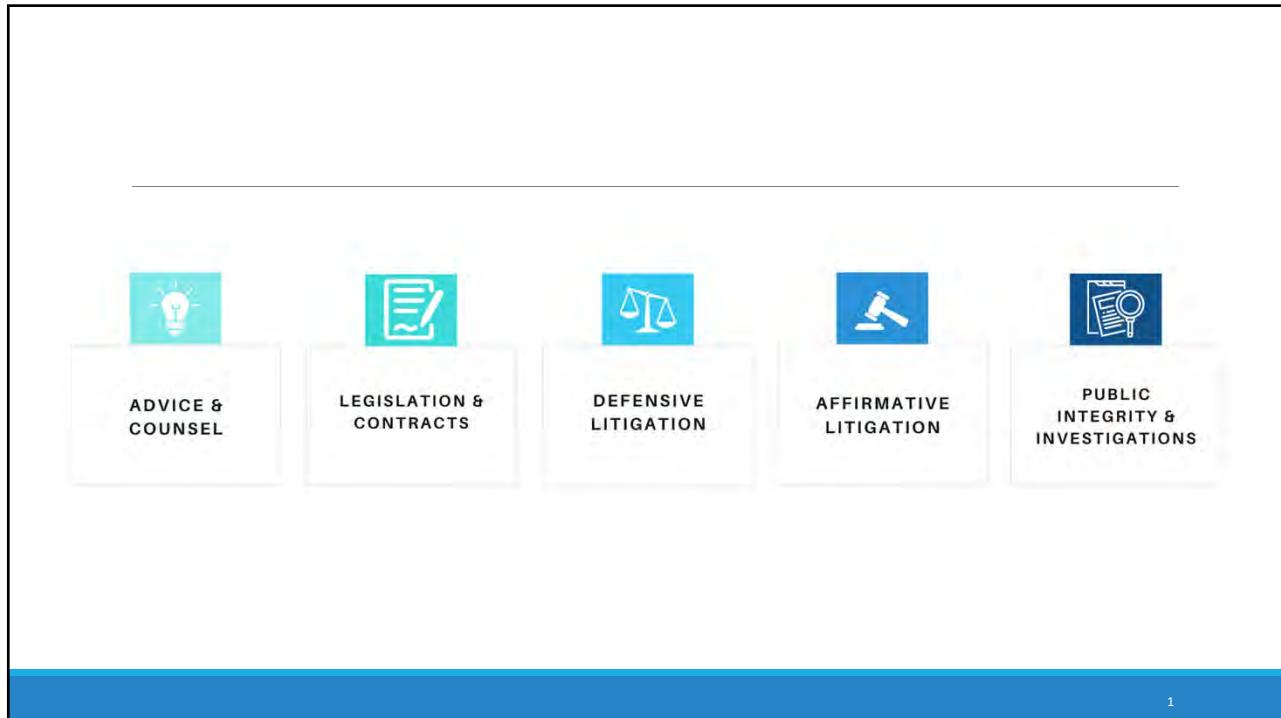
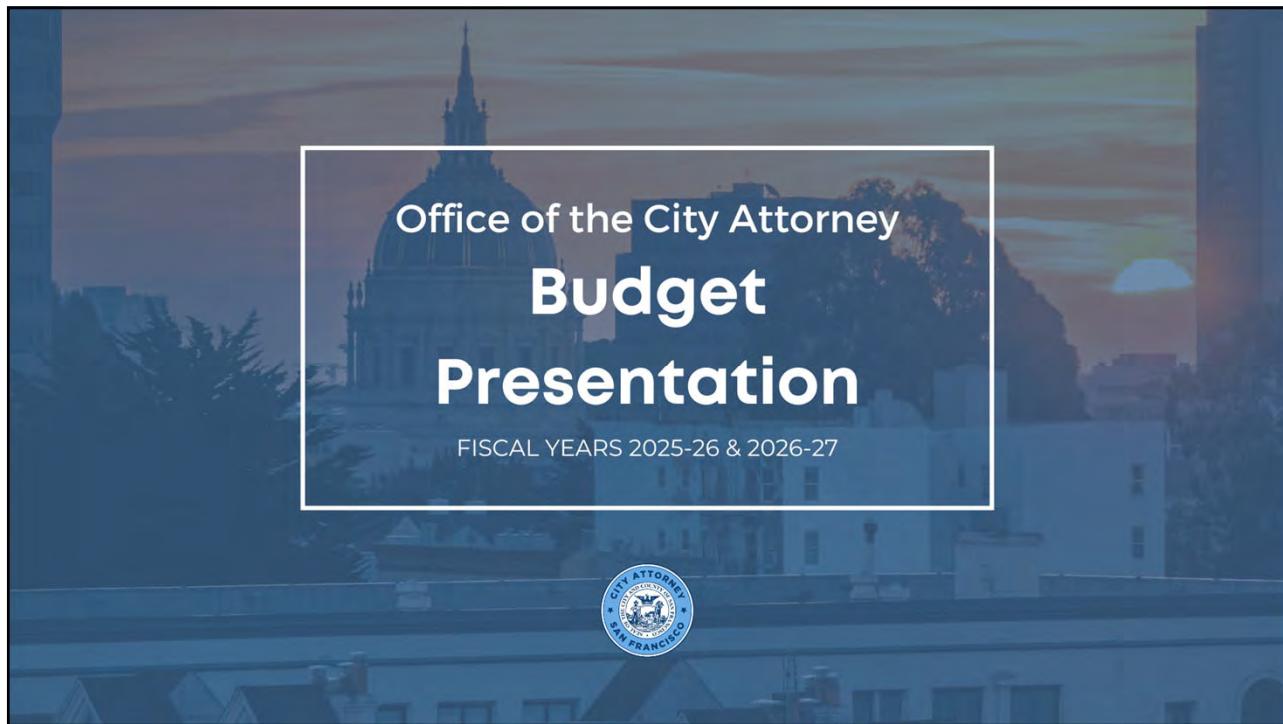
FY2025-26 and FY2026-27 Budget

Board of Supervisors
Budget and Appropriations Committee Meeting

June 12, 2025



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Budget & Appropriations Committee

June 13, 2025

Brandon E. Riley
Court Executive Officer

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FY 2025-26 & 2026-27 Proposed Budget

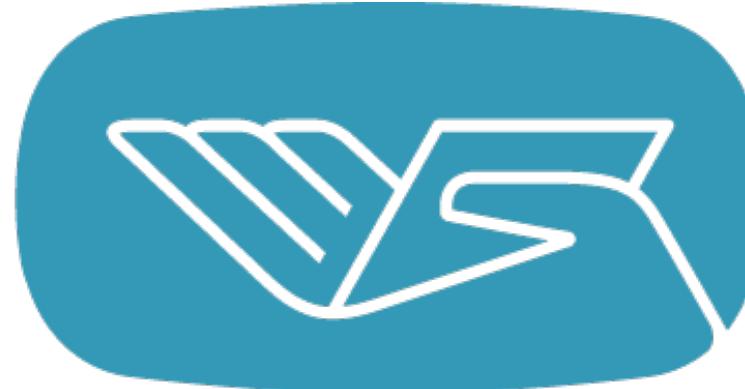
Budget & Appropriations Committee Hearing

June 13, 2025

Tyrone Jue, Director

SAN FRANCISCO
ENVIRONMENT
DEPARTMENT

SINCE



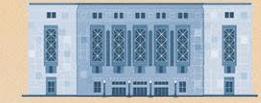
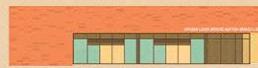
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SAN FRANCISCO LAW LIBRARY

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free access and use of legal reference materials in order that they may
conduct their legal affairs and preserve their legal rights.

<https://sf.gov/sflawlibrary>



SAN FRANCISCO PUBLIC LIBRARY

SF Board of Supervisors Budget & Appropriations Committee

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Fiscal Year 26 & 27 Proposed Budget

Michael Lambert
City Librarian



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San Francisco Employees' Retirement System

Department Budget Presentation

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

June 13, 2025



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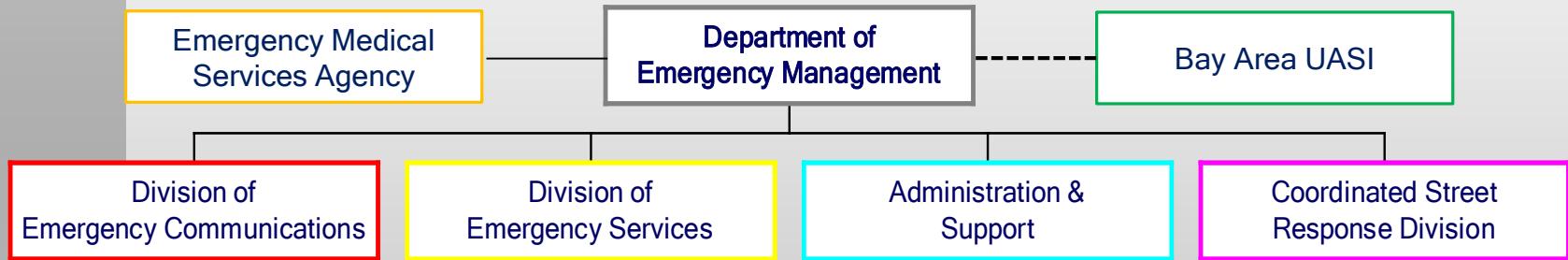
RESIDENTIAL RENT STABILIZATION & ARBITRATION BOARD

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

DEM's FY 2025-2027 Budget Proposal

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OVERVIEW OF DEM'S DIVISIONS





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Juvenile Probation Department

Budget Presentation

FY 2024/25 & FY 2025/26

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



San Francisco Adult Probation Department

BUDGET PROPOSAL PRESENTATION

Fiscal Years 2025-26 &
2026-27

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June 13, 2025
Cristel M. Tullock
Chief Probation Officer





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San Francisco Public Defender Mano Raju

Budget Presentation to Board of Supervisors

June 13, 2025



SAN FRANCISCO
PUBLIC DEFENDER

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Fiscal Year 2025-26 and 2026-27 Budget Overview

San Francisco Fire Department

Budget & Finance Committee – June 13, 2025



San Francisco
Sheriff's Office

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FY 2026 & FY 2027 Budget

Budget & Appropriation Committee Presentation



June 13, 2025

Department of Police Accountability

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Budget Presentation FY2025 – 2026 & FY2026 – 2027



\$9.5M

FY 2025-26 Total Budget

35.75

Authorized FTE Positions

-40%

Staffing Change Since FY
2020-21

700+

Cases Handled Annually



SAN FRANCISCO SHERIFF'S DEPARTMENT OF ACCOUNTABILITY



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OFFICE OF SHERIFF'S INSPECTOR GENERAL ("OSIG") PROPOSED BUDGET FY 2025-2026

13

Original Positions (FY 2022-23)

0.74

Proposed Positions (FY 2025-26)

94%

Staff Reduction

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

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OFFICE OF THE DISTRICT ATTORNEY

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



SFPD FY26 & FY27 BUDGET

BUDGET AND APPROPRIATIONS COMMITTEE

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SAN FRANCISCO POLICE DEPARTMENT
CITY & COUNTY OF SAN FRANCISCO

June 13, 2025



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

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

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

SECTION 1. ESTABLISHMENT, CREATION AND CONTINUATION OF POSITIONS.

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

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

2

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

7

8 Section 1.1. APPOINTMENTS AND VACANCIES - PERMANENT POSITIONS.

9

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

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

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

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

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

1 Appropriation Ordinance and this ordinance.

2

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

19

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

22

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

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

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

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

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

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

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

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

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

16
17 Section 1.2. APPOINTMENTS - TEMPORARY POSITIONS.

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

1 of funds, and the request to fill for such service is approved by the Controller and the
2 Department of Human Resources. Provided further that in order to prevent the stoppage of
3 essential services, the Human Resources Director may authorize an emergency appointment
4 pending approval or disapproval of the request to fill, if funds are available to pay the
5 compensation of such emergency appointee. No such appointment shall continue beyond the
6 period for which the Controller has certified the availability of funds. Provided that if the
7 proposed employment is for inter-departmental service, the Controller shall approve as to
8 conformity with the following inter-departmental procedure. Appointing officers shall not
9 authorize or permit employees to work in inter-departmental service unless the following
10 provisions are complied with. The payment of compensation for the employment of persons
11 in inter-departmental service shall be within the limit of the funds made available by certified
12 inter-departmental work orders and such compensation shall be distributed to the
13 inter-departmental work orders against which they constitute proper detailed charges.

14

15 Section 1.2B. Temporary Assignment, Different Department. When the needs and the best
16 interests of the City require, appointing officers are authorized to arrange among themselves
17 the assignment of personnel from one department to another department on a temporary
18 basis. Such temporary assignments shall not be treated as transfers, and may be used to
19 alleviate temporary seasonal peak load situations, complete specific projects, provide
20 temporary transitional work programs to return injured employees to work, or other
21 circumstances in which employees from one department can be effectively used on a
22 temporary basis in another department. All such temporary assignments between
23 departments shall be reviewed and approved by the Department of Human Resources.

24

25 Section 1.3. EXCEPTIONS TO NORMAL WORK SCHEDULES FOR WHICH NO EXTRA

1 COMPENSATION IS AUTHORIZED.

2

3 Employees appointed to salaried classifications (i.e., designated –Z symbol) shall work such

4 hours as may be necessary for the full and proper performance of their duties and shall

5 receive no additional compensation for work on holidays or in excess of eight hours per day

6 for five days per week, but may be granted compensatory time off under the provisions of any

7 applicable Memorandum of Understanding or ordinance. Provided that, subject to the fiscal

8 provisions of the Charter and the availability of funds, the Human Resources Director may

9 suspend the provisions of this section to allow overtime payment. Approval of overtime

10 payments shall be limited to extraordinary circumstances in which employees are required to

11 work a significant number of hours in excess of their regular work schedules for a prolonged

12 period of time, with a limited ability to use compensatory time off. Further, such payment shall

13 be consistently applied to all personnel in a class.

14

15 SECTION 2. COMPENSATION PROVISIONS.

16

17 Section 2.1. PUC EMPLOYEES ASSIGNED TO HETCH HETCHY AND RECREATION

18 AND PARKS EMPLOYEES PERMANENTLY ASSIGNED TO CAMP MATHER.

19

20 The Public Utilities Commission and Recreation and Parks Department will pay a stipend

21 of \$558.72 per month to employees residing in designated zip code areas enrolled in the

22 Health Services System with employee plus two or more dependents where HMOs are not

23 available and such employees are limited to enrollment to the City Plan I. The Public

24 Utilities Commission and Recreation and Parks Department will pay a stipend of \$162.67

25 per month to employees residing in designated zip code areas enrolled in the Health

1 Services System with employee plus one dependent where HMOs are not available and
2 such employees are limited to enrollment to City Plan I. These rates may be adjusted by
3 the Health Service System Board to reflect the increase in premiums effective January 1,
4 2025. The City reserves the right to either reimburse the affected employees or provide an
5 equivalent amount directly to the Health Services System.

6

7 **Section 2.2. MOVING EXPENSES.**

8

9 Where needed to recruit employees to fill Department Head, Deputy Director or Manager
10 Level IV or higher (Manager V or higher for SFMTA) positions, an appointing authority may
11 authorize the expenditure of pre-offer recruitment expenses, such as interview travel
12 expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary
13 housing and other relocation costs, not to exceed \$27,004. Reimbursement will be made
14 for actual expenses documented by receipts. As an alternative, the Controller may
15 authorize advance payment of approved expenses. Payments under this section are
16 subject to approval by the Controller and the Human Resources Director (except for
17 SFMTA, where the approval is the Controller and Director of Transportation). This amount
18 shall be indexed to the growth rate in the Consumer Price Index – All Urban Consumers
19 (CPI-U), as reported by the Bureau of Labor Statistics for the San Francisco Metropolitan
20 Statistical Area from February to February of the preceding fiscal year.

21

22 **Section 2.3. SUPPLEMENTATION OF MILITARY PAY.**

23

24 A. In accordance with Charter Section A8.400(h) and in addition to the benefits provided
25 pursuant to Section 395.01 and 395.02 of the California Military and Veterans Code and

1 the Civil Service Rules, any City employee who is a member of the reserve corps of the
2 United States Armed Forces, National Guard or other uniformed service organization of
3 the United States and is called into active military service in response to the September
4 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary
5 circumstances, or to provide medical or logistical support to federal, state, or local
6 government responses to the COVID-19 pandemic shall have the benefits provided for in
7 subdivision (B).

8

9 B. Any employee to whom subdivision (A) applies, while on military leave, shall receive
10 from the City the following supplement to their military pay and benefits:

11

12 1. The difference between the amount of the individual's gross military pay and the
13 amount of gross pay the individual would have received as a City employee, had the
14 employee worked the employee's regular work schedule (excluding overtime unless
15 regularly scheduled as part of the employee's regular work schedule).

16

17 2. Retirement service credit consistent with Section A8.520 of the Charter.

18

19 3. All other benefits to which the employee would have been entitled had the employee
20 not been called to eligible active military service, except as limited under state law or
21 the Charter.

22

23 C. As set forth in Charter Section A8.400(h), this section shall be subject to the following
24 limitations and conditions:

- 1 1. The employee must have been called into active service for a period greater than 30
2 consecutive days.
- 3
- 4 2. The purpose for such call to active service shall have been to respond to the
5 September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related
6 extraordinary circumstances, or to the COVID-19 pandemic, and shall not include
7 scheduled training, drills, unit training assemblies or similar events.
- 8
- 9 3. The amounts authorized under this section shall be offset by amounts required to be
10 paid pursuant to any other law, so there are no double payments to the employee.
- 11
- 12 4. Any employee receiving compensation under this section shall execute an
13 agreement providing that if the employee does not return to City service within 60 days
14 of release from active duty (or if the employee is not fit for employment at that time,
15 within 60 days of a determination that the employee is fit for employment), then the
16 compensation described in Sections (B)(1) through (B)(3) shall be treated as a loan
17 payable with interest at a rate equal to the greater of (i) the rate received for the
18 concurrent period by the Treasurer's Pooled Cash Account or (ii) the minimum amount
19 necessary to avoid imputed income under the Internal Revenue Code of 1986, as
20 amended from time to time, and any successor statute. Interest shall begin to accrue
21 90 days after the employee's release from active service or return to fitness for
22 employment. Such loan shall be payable in equal monthly installments over a period
23 not to exceed 5 years, commencing 90 days after the individual's release from active
24 service or return to fitness for employment.

1 5. This section shall not apply to any active duty served voluntarily after the time that
2 the employee is called to active service.

3

4 Section 2.4 CITY EMPLOYEES SERVING ON CHARTER-MANDATED BOARDS AND
5 COMMISSIONS, OR BOARDS, COMMISSIONS AND COMMITTEES CREATED BY
6 INITIATIVE ORDINANCE.

7

8 A. City employees serving on Charter-mandated boards and commissions, or boards,
9 commissions and committees created by initiative ordinance, shall not be compensated for
10 the number of hours each pay period spent in service of these boards and commissions,
11 based on a 40-hour per week compensation assumption.

12

13 B. City employees covered by this provision shall submit to the Controller each pay period
14 a detailed description of the time spent in service, including attending meetings, preparing
15 for meetings, meeting with interested stakeholders or industry, and writing or responding to
16 correspondence. There is a rebuttable presumption that such employees spend 0.25 of
17 their time in service of these duties. This information shall be made publicly available
18 pursuant to the Sunshine Ordinance.

19

20 C. This provision shall not apply to City employees whose service is specified in the
21 Charter or by initiative ordinance, nor shall it apply to City employees serving on
22 interdepartmental or other working groups created by initiative of the Mayor or Board of
23 Supervisors, nor shall it apply to City employees who serve on the Health Service Board,
24 Retiree Health Care Trust Fund Board, or Retirement Board

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1 Section 2.5 STIPEND FOR PLANNING COMMISSIONERS FOR ATTENDANCE AT
2 PLANNING COMMISSION MEETINGS.

3
4 Each commissioner serving on the Planning Commission may receive full stipend for that
5 commissioner's attendance at each meeting of the Commission, as enumerated and included
6 herein, if the commissioner is present at the beginning of the first action item on the agenda
7 for such meeting for which a vote is taken until the end of the public hearing on the last
8 calendared item. A commissioner of the Planning Commission who attends a portion of a
9 meeting of the Planning Commission, but does not qualify for full stipend, may receive one-
10 quarter of the stipend available for the commissioner's attendance at each meeting of the
11 commission, as enumerated and included herein.

12
13 Section 2.6 FIRE CHIEF RESIDENCE.

14
15 In connection with employment as Fire Chief, the Fire Chief is authorized to use residential
16 areas in the building known as the Dennis T. Sullivan Memorial Fire Chief's Home, located at
17 870 Bush Street, as a personal residence, subject to the terms of a lease between the Chief
18 and the Real Estate Division.

19
20
21 APPROVED AS TO FORM:
22 DAVID CHIU, City Attorney

23 By: /s/
24 CECILIA MANGOBA
25 Deputy City Attorney

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1 EXPLANATION OF SYMBOLS.

2

3 The following symbols used in connection with the rates fixed herein have the significance
4 and meaning indicated.

5

6 B. Biweekly.

7 C. Contract rate.

8 D. Daily.

9 E. Salary fixed by Charter.

10 F. Salary fixed by State law.

11 G. Salary adjusted pursuant to ratified Memorandum of Understanding.

12 H. Hourly.

13 I. Intermittent.

14 J. Rate set forth in budget.

15 K. Salary based on disability transfer.

16 L. Salary paid by City and County and balance paid by State.

17 M. Monthly.

18 O. No funds provided.

19 P. Premium rate.

20 Q. At rate set under Charter Section A8.405 according to prior service.

21 W. Weekly.

22 Y. Yearly.

23

24

25

1 Note: Additions are *single-underline italics Times New Roman*;
2 deletions are ~~*strikethrough italics Times New Roman*~~.
3 Board amendment additions are **double underlined**.
4 Board amendment deletions are ~~**strikethrough normal**~~.

5 AN ORDINANCE ENUMERATING POSITIONS IN THE ANNUAL BUDGET AND
6 APPROPRIATION ORDINANCE FOR THE FISCAL YEARS ENDING JUNE 30, 2025, AND
7 JUNE 30, 20276 CONTINUING, CREATING, OR ESTABLISHING THESE POSITIONS;
8 ENUMERATING AND INCLUDING THEREIN ALL POSITIONS CREATED BY CHARTER OR
9 STATE LAW FOR WHICH COMPENSATIONS ARE PAID FROM CITY AND COUNTY
10 FUNDS AND APPROPRIATED IN THE ANNUAL APPROPRIATION ORDINANCE;
11 AUTHORIZING APPOINTMENTS OR CONTINUATION OF APPOINTMENTS THERETO;
12 SPECIFYING AND FIXING THE COMPENSATIONS AND WORK SCHEDULES THEREOF;
13 AND AUTHORIZING APPOINTMENTS TO TEMPORARY POSITIONS AND FIXING
14 COMPENSATIONS THEREFORE.

15
16 BE IT ORDAINED BY THE PEOPLE OF THE CITY AND COUNTY OF SAN FRANCISCO.

17
18 SECTION 1. ESTABLISHMENT, CREATION AND CONTINUATION OF POSITIONS.

19
20 In accordance with the provisions of the Administrative Code and Labor & Employment Code,
21 the positions hereinafter enumerated under the respective departments are hereby created,
22 established, or continued for the fiscal year ending June 30, 20265. Positions created or
23 authorized by Charter or State law, compensations for which are paid from City and County
24 funds and appropriated in the Annual Appropriation Ordinance, as that ordinance may be
25 modified during the fiscal year in supplemental appropriation or de-appropriation ordinances

1 (together "Annual Appropriation Ordinance"), are enumerated and included herein.

2

3 The word "position" or "positions" as used in the ordinance shall be construed to include office
4 or offices, and the word "employee" or "employees" shall be construed to include officer or
5 officers. The terms "requisition" and "request to fill" are intended to be synonymous and shall
6 be construed to mean a position authorization that is required by the Charter.

7

8 Section 1.1. APPOINTMENTS AND VACANCIES - PERMANENT POSITIONS.

9

10 Section 1.1A. Appointing officers as specified in the Charter are hereby authorized,
11 subject to the provisions of this ordinance, to make or continue appointments as needed
12 during the fiscal year to permanent positions enumerated in their respective sections of
13 this ordinance. Such appointments shall be made in accordance with the provisions of
14 the Charter. Appointing officers shall not make an appointment to a vacancy in a
15 permanent position until the request to fill for such position is approved by the Controller.
16 Provided further, that if the Mayor declares an intent to approve requests to fill due to
17 unanticipated financial reasons, appointing officers shall not make an appointment to a
18 vacancy in a permanent position until the request to fill for such position is approved by
19 the Mayor. Provided further, that if changes occur to the classification, compensation, or
20 duties of a permanent position, appointing officers shall not make an appointment to a
21 vacancy in such position until the request to fill for such position is approved by the
22 Department of Human Resources. Provided further, that in order to prevent the
23 stoppage of essential services, the Human Resources Director may authorize an
24 emergency appointment pending approval or disapproval of a request to fill, if funds are
25 available to pay the compensation of such emergency appointee.

1
2 Provided that if the proposed employment is for inter-departmental service, the Controller
3 shall approve as to conformity with the following inter-departmental procedure.

4 Appointing officers shall not authorize or permit employees to work in inter-departmental
5 service unless the following provisions are satisfied. The payment of compensation for
6 the employment of persons in inter-departmental service shall be within the limit of the
7 funds made available by certified inter-departmental work orders and such compensation
8 shall be distributed to the inter-departmental work orders against which they constitute
9 proper detailed charges.

10
11 A. If the appointing officer is unable to employ a qualified person to cover the work
12 schedule of a position herein established or authorized, the appointing officer, subject
13 to the provisions of this ordinance and the Annual Appropriation Ordinance and with
14 the approval of the Department of Human Resources, may in the appointing officer's
15 discretion employ more than one person on a lesser work schedule but the combined
16 salaries shall not exceed the compensation appropriated for the position, or may
17 appoint one person on a combined work schedule but subject to the limitation of the
18 appropriation and the compensation schedule for the position and without
19 amendment to this ordinance.

20
21 B. Where a vacancy exists in a position, the Human Resources Director may and is
22 hereby authorized to approve a temporary (diverted) request to fill in a different class,
23 provided that the Controller certifies that funds are available to fill that vacancy on this
24 basis, and provided that no action taken as a result of the application of this section
25 will affect the classification of the position concerned as established in the Annual

1 Appropriation Ordinance and this ordinance.

2

3 An appointing officer, subject to the provisions of this ordinance, the Annual

4 Appropriation Ordinance, the Controller's certification of funds, and Civil Service

5 certification procedures, may employ more than one person on a combined work

6 schedule not to exceed the permanent full-time equivalent, or may combine the

7 appropriations for more than one permanent part-time position in order to create a single

8 full-time equivalent position limited to classifications of positions herein established or

9 authorized and their respective compensation schedules. Such changes shall be

10 reported to the Department of Human Resources and the Controller's office. No full-time

11 equivalent position which is occupied by an employee shall be reduced in hours without

12 the voluntary consent of the employee, if any, holding that position. However, the

13 combined salaries for part-time positions created shall not exceed the compensation

14 appropriated for the full-time position, nor will the salary of a single full-time position

15 created exceed the compensation appropriated for part-time positions. Each permanent

16 part-time employee shall receive the same benefits as existing permanent part-time

17 employees. The funding of additional fringe benefit costs subject to availability of funds

18 will be from any legally available funds.

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20 Section 1.1B. The Human Resources Director is solely authorized to administratively

21 adjust the terms of this ordinance as follows:

22

23 A. To change the classification of a position provided that the rate of pay is the

24 same or less and the services are in the same functional area.

1 B. To adjust the compensation of a position pursuant to an approved Memorandum
2 of Understanding or ordinance.

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4 C. To reflect the initial rates of compensation for a newly established classification,
5 excluding classes covered under Administrative Code Sections 2A.76 and 2A.90.

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7 D. To add positions funded in accordance with section 10.22 of the Annual
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9 of the Annual Appropriation Ordinance, regarding work order appropriations.

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11 The Department of Human Resources shall promptly notify the Controller, the Clerk of the
12 Board, the Mayor's Office and the affected department(s) if the Human Resources Director
13 takes such actions as authorized above.

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16 departments where the appointing officers are elected officials enumerated in Article II and
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18 District Attorney, Public Defender, Sheriff, and Treasurer) are approved by the Controller and
19 are not approved or rejected by the Mayor and the Department of Human Resources within 15
20 working days of submission, the requests to fill shall be deemed approved. If such requests
21 to fill are rejected by the Mayor and/or the Department of Human Resources, the appointing
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5 an appointment is necessary to ensure implementation of successful succession plans and to
6 facilitate the transfer of mission-critical knowledge within City departments.

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8 Section 1.1E. The Human Resources Director, with concurrence of the Controller, is
9 authorized to adjust the terms of this ordinance to reflect the conversion of temporary
10 positions to a permanent position(s) when sufficient funding is available and conversion is
11 needed either (A) to maintain services when elimination of temporary positions is consistent
12 with the terms of Memoranda of Understanding, or (B) to address City staffing needs created
13 by the San Francisco Housing Authority's changing scope of work, or (C) when the Human
14 Resources Director determines the conversion is warranted and the Controller certifies that
15 the conversion will not require additional salary appropriations in that fiscal year.

16
17 Section 1.2. APPOINTMENTS - TEMPORARY POSITIONS.

18
19 Section 1.2A. Temporary appointments to positions defined by Charter Section 10.104(16) as
20 seasonal or temporary positions may be made by the respective appointing officers in excess
21 of the number of permanent positions herein established or enumerated and such other
22 temporary services as required at rates not in excess of salary schedules if funds have been
23 appropriated and are available for such temporary service. Such appointments shall be
24 limited in duration to no more than 1040 hours in any fiscal year. No appointment to such
25 temporary or seasonal position shall be made until the Controller has certified the availability

1 of funds, and the request to fill for such service is approved by the Controller and the
2 Department of Human Resources. Provided further that in order to prevent the stoppage of
3 essential services, the Human Resources Director may authorize an emergency appointment
4 pending approval or disapproval of the request to fill, if funds are available to pay the
5 compensation of such emergency appointee. No such appointment shall continue beyond the
6 period for which the Controller has certified the availability of funds. Provided that if the
7 proposed employment is for inter-departmental service, the Controller shall approve as to
8 conformity with the following inter-departmental procedure. Appointing officers shall not
9 authorize or permit employees to work in inter-departmental service unless the following
10 provisions are complied with. The payment of compensation for the employment of persons
11 in inter-departmental service shall be within the limit of the funds made available by certified
12 inter-departmental work orders and such compensation shall be distributed to the
13 inter-departmental work orders against which they constitute proper detailed charges.

14

15 Section 1.2B. Temporary Assignment, Different Department. When the needs and the best
16 interests of the City require, appointing officers are authorized to arrange among themselves
17 the assignment of personnel from one department to another department on a temporary
18 basis. Such temporary assignments shall not be treated as transfers, and may be used to
19 alleviate temporary seasonal peak load situations, complete specific projects, provide
20 temporary transitional work programs to return injured employees to work, or other
21 circumstances in which employees from one department can be effectively used on a
22 temporary basis in another department. All such temporary assignments between
23 departments shall be reviewed and approved by the Department of Human Resources.

24

25 Section 1.3. EXCEPTIONS TO NORMAL WORK SCHEDULES FOR WHICH NO EXTRA

1 COMPENSATION IS AUTHORIZED.

2

3 Employees appointed to salaried classifications (i.e., designated –Z symbol) shall work such

4 hours as may be necessary for the full and proper performance of their duties and shall

5 receive no additional compensation for work on holidays or in excess of eight hours per day

6 for five days per week, but may be granted compensatory time off under the provisions of any

7 applicable Memorandum of Understanding or ordinance. Provided that, subject to the fiscal

8 provisions of the Charter and the availability of funds, the Human Resources Director may

9 suspend the provisions of this section to allow overtime payment. Approval of overtime

10 payments shall be limited to extraordinary circumstances in which employees are required to

11 work a significant number of hours in excess of their regular work schedules for a prolonged

12 period of time, with a limited ability to use compensatory time off. Further, such payment shall

13 be consistently applied to all personnel in a class.

14

15 SECTION 2. COMPENSATION PROVISIONS.

16

17 Section 2.1. PUC EMPLOYEES ASSIGNED TO HETCH HETCHY AND RECREATION

18 AND PARKS EMPLOYEES PERMANENTLY ASSIGNED TO CAMP MATHER.

19

20 The Public Utilities Commission and Recreation and Parks Department will pay a stipend

21 of ~~-\$55498.7248~~ per month to employees residing in designated zip code areas enrolled

22 in the Health Services System with employee plus two or more dependents where HMOs

23 are not available and such employees are limited to enrollment to the City Plan I. The

24 Public Utilities Commission and Recreation and Parks Department will pay a stipend of

25 ~~\$of \$16249.674~~ per month to employees residing in designated zip code areas enrolled in

1 the Health Services System with employee plus one dependent where HMOs are not
2 available and such employees are limited to enrollment to City Plan I. These rates may be
3 adjusted by the Health Service System Board to reflect the increase in premiums effective
4 January 1, 20254. The City reserves the right to either reimburse the affected employees
5 or provide an equivalent amount directly to the Health Services System.

6

7 Section 2.2. MOVING EXPENSES.

8

9 Where needed to recruit employees to fill Department Head, Deputy Director or Manager
10 Level IV or higher (Manager V or higher for SFMTA) positions, an appointing authority may
11 authorize the expenditure of pre-offer recruitment expenses, such as interview travel
12 expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary
13 housing and other relocation costs, not to exceed \$27,0046,294. Reimbursement will be
14 made for actual expenses documented by receipts. As an alternative, the Controller may
15 authorize advance payment of approved expenses. Payments under this section are
16 subject to approval by the Controller and the Human Resources Director (except for
17 SFMTA, where the approval is the Controller and Director of Transportation). This amount
18 shall be indexed to the growth rate in the Consumer Price Index – All Urban Consumers
19 (CPI-U), as reported by the Bureau of Labor Statistics for the San Francisco Metropolitan
20 Statistical Area from February to February of the preceding fiscal year.

21

22 Section 2.3. SUPPLEMENTATION OF MILITARY PAY.

23

24 A. In accordance with Charter Section A8.400(h) and in addition to the benefits provided
25 pursuant to Section 395.01 and 395.02 of the California Military and Veterans Code and

1 the Civil Service Rules, any City employee who is a member of the reserve corps of the
2 United States Armed Forces, National Guard or other uniformed service organization of
3 the United States and is called into active military service in response to the September
4 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary
5 circumstances, or to provide medical or logistical support to federal, state, or local
6 government responses to the COVID-19 pandemic shall have the benefits provided for in
7 subdivision (B).

8

9 B. Any employee to whom subdivision (A) applies, while on military leave, shall receive
10 from the City the following supplement to their military pay and benefits:

11

12 1. The difference between the amount of the individual's gross military pay and the
13 amount of gross pay the individual would have received as a City employee, had the
14 employee worked the employee's regular work schedule (excluding overtime unless
15 regularly scheduled as part of the employee's regular work schedule).

16

17 2. Retirement service credit consistent with Section A8.520 of the Charter.

18

19 3. All other benefits to which the employee would have been entitled had the employee
20 not been called to eligible active military service, except as limited under state law or
21 the Charter.

22

23 C. As set forth in Charter Section A8.400(h), this section shall be subject to the following
24 limitations and conditions:

25

- 1 1. The employee must have been called into active service for a period greater than 30
- 2 consecutive days.
- 3
- 4 2. The purpose for such call to active service shall have been to respond to the
- 5 September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related
- 6 extraordinary circumstances, or to the COVID-19 pandemic, and shall not include
- 7 scheduled training, drills, unit training assemblies or similar events.
- 8
- 9 3. The amounts authorized under this section shall be offset by amounts required to be
- 10 paid pursuant to any other law, so there are no double payments to the employee.
- 11
- 12 4. Any employee receiving compensation under this section shall execute an
- 13 agreement providing that if the employee does not return to City service within 60 days
- 14 of release from active duty (or if the employee is not fit for employment at that time,
- 15 within 60 days of a determination that the employee is fit for employment), then the
- 16 compensation described in Sections (B)(1) through (B)(3) shall be treated as a loan
- 17 payable with interest at a rate equal to the greater of (i) the rate received for the
- 18 concurrent period by the Treasurer's Pooled Cash Account or (ii) the minimum amount
- 19 necessary to avoid imputed income under the Internal Revenue Code of 1986, as
- 20 amended from time to time, and any successor statute. Interest shall begin to accrue
- 21 90 days after the employee's release from active service or return to fitness for
- 22 employment. Such loan shall be payable in equal monthly installments over a period
- 23 not to exceed 5 years, commencing 90 days after the individual's release from active
- 24 service or return to fitness for employment.

1 5. This section shall not apply to any active duty served voluntarily after the time that
2 the employee is called to active service.

3

4 Section 2.4 CITY EMPLOYEES SERVING ON CHARTER-MANDATED BOARDS AND
5 COMMISSIONS, OR BOARDS, COMMISSIONS AND COMMITTEES CREATED BY
6 INITIATIVE ORDINANCE.

7

8 A. City employees serving on Charter-mandated boards and commissions, or boards,
9 commissions and committees created by initiative ordinance, shall not be compensated for
10 the number of hours each pay period spent in service of these boards and commissions,
11 based on a 40-hour per week compensation assumption.

12

13 B. City employees covered by this provision shall submit to the Controller each pay period
14 a detailed description of the time spent in service, including attending meetings, preparing
15 for meetings, meeting with interested stakeholders or industry, and writing or responding to
16 correspondence. There is a rebuttable presumption that such employees spend 0.25 of
17 their time in service of these duties. This information shall be made publicly available
18 pursuant to the Sunshine Ordinance.

19

20 C. This provision shall not apply to City employees whose service is specified in the
21 Charter or by initiative ordinance, nor shall it apply to City employees serving on
22 interdepartmental or other working groups created by initiative of the Mayor or Board of
23 Supervisors, nor shall it apply to City employees who serve on the Health Service Board,
24 Retiree Health Care Trust Fund Board, or Retirement Board

25

1 Section 2.5 STIPEND FOR PLANNING COMMISSIONERS FOR ATTENDANCE AT
2 PLANNING COMMISSION MEETINGS.

3
4 Each commissioner serving on the Planning Commission may receive full stipend for that
5 commissioner's attendance at each meeting of the Commission, as enumerated and included
6 herein, if the commissioner is present at the beginning of the first action item on the agenda
7 for such meeting for which a vote is taken until the end of the public hearing on the last
8 calendared item. A commissioner of the Planning Commission who attends a portion of a
9 meeting of the Planning Commission, but does not qualify for full stipend, may receive one-
10 quarter of the stipend available for the commissioner's attendance at each meeting of the
11 commission, as enumerated and included herein.1

12
13 Section 2.6 FIRE CHIEF RESIDENCE.
14
15 In connection with employment as Fire Chief, the Fire Chief is authorized to use residential
16 areas in the building known as the Dennis T. Sullivan Memorial Fire Chief's Home, located at
17 870 Bush Street, as a personal residence, subject to the terms of a lease between the Chief
18 and the Real Estate Division.

19
20
21 APPROVED AS TO FORM:
22 DAVID CHIU, City Attorney

23 By: /s/
24 CECILIA MANGOBAKATE KIMBERLIN
25 Deputy City Attorney

1
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9
10 EXPLANATION OF SYMBOLS.

11
12 The following symbols used in connection with the rates fixed herein have the significance
13 and meaning indicated.

14
15 B. Biweekly.
16 C. Contract rate.
17 D. Daily.
18 E. Salary fixed by Charter.
19 F. Salary fixed by State law.
20 G. Salary adjusted pursuant to ratified Memorandum of Understanding.
21 H. Hourly.
22 I. Intermittent.
23 J. Rate set forth in budget.
24 K. Salary based on disability transfer.

- 1 L. Salary paid by City and County and balance paid by State.
- 2 M. Monthly.
- 3 O. No funds provided.
- 4 P. Premium rate.
- 5 Q. At rate set under Charter Section A8.405 according to prior service.
- 6 W. Weekly.
- 7 Y. Yearly.

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RECEIVED **AK**

BOARD OF SUPERVISORS
SAN FRANCISCO
0125 MAY 30 2024 21

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Interim Exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance

Dear Madam Clerk,

I herein present exceptions to the Annual Salary Ordinance (ASO) and Annual Appropriations Ordinance (AAO) for consideration by the Budget and Appropriations Committee of the Board of Supervisors. The City's standard practice is to budget new positions beginning in pay period 7, at 0.79 FTE. Where there is justification for expedited hiring and spending, however, the Board may authorize exceptions to the Interim ASO and AAO, which allow new positions to be filled, prior to final adoption of the budget.

Exceptions are being requested for the following positions:

General Fund Positions (56.3 FTE)

- **Office of the Controller (CON)**
1688 Inspector General, Controller's Office (1.0 FTE). This position was created by voters through the passage of Proposition C in November 2024.
- **Department of Human Resources (HRD)**
1042 IS Engineer-Journey (3.0 FTE); 1053 IS Business Analyst (1.0 FTE); 1824 Principal Administrative Analyst (1.0 FTE). These filled positions have been previously funded through project-based funding and are critical to support ongoing Hiring Modernization projects approved by the Committee on Information Technology (COIT).
- **Department of Public Health (DPH)**
2230 Physician Specialist (0.4 FTE); 0932 Manager IV (1.0 FTE); 1636 Health Care Billing Clerk II (1.0 FTE); 1824 Principal Administrative Analyst (1.0 FTE); 1932 Assistant Storekeeper (1.0 FTE); 2232 Senior Physician Specialist (1.0 FTE); 2593 Health Program Coordinator III (1.0 FTE); 2909 Hospital Eligibility Worker Supervisor (1.0 FTE); 2920 Medical Social Worker (1.0 FTE); P103 Special Nurse (1.4 FTE); 2328 Nurse Practitioner (1.5 FTE); 2932 Senior Behavioral Health Clinician (2.0 FTE); 2588 Health Worker IV (2.0 FTE); 2586 Health Worker II (3.0 FTE); 2587 Health Worker III (3.0 FTE); 2312 Licensed Vocational Nurse (6.0 FTE); 2320 Registered Nurse (10.0 FTE); 2930 Behavioral Health Clinician (13.0 FTE). These positions are part of the City's investment in transformed behavioral health and homelessness response, with greater accountability, integrated service delivery, and prioritization of compassionate care.

Non-General Fund Positions (10.5 FTE)

- **Office of the Public Defender (PDR)**
8177 Attorney (Civil/Criminal) (1.0 FTE). An interim exception is required as this is a

new grant for an existing Clean Slate Attorney position at PDR.

- **Department of Public Health (DPH)**

2320 Registered Nurse (0.5 FTE); 2586 Health Worker II (1.0 FTE); 2587 Health Worker III (2.0 FTE); 2588 Health Worker IV (2.0 FTE); 2930 Behavioral Health Clinician (2.0 FTE; 2932 Senior Behavioral Health Clinician (2.0 FTE). These positions are part of the City's investment in transformed behavioral health and homelessness response, with greater accountability, integrated service delivery, and prioritization of compassionate care.

Please do not hesitate to contact me if you have any questions regarding the requested interim exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance.

Sincerely,



Sophia Kittler
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller

OFFICE OF THE MAYOR
SAN FRANCISCO



DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM04:20
AK

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Minimum Compensation Ordinance and the Mayor's FY 2025-26 and FY 2026-27
Proposed Budget

Madam Clerk,

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for nonprofit corporations will be \$21.55 as of July 1, 2025, eventually reaching \$23.00 by January 1, 2026.

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for public entities will be \$22.50 as of July 1, 2025, eventually reaching \$23.00 by January 1, 2026.

This letter provides notice to the Board of Supervisors that the Mayor's proposed budget for Fiscal Years (FY) FY 2025-26 and FY 2026-27 contains funding to support these minimum compensation age levels for nonprofit corporations and public entities.

If you have any questions, please contact my office.

Sincerely,

A handwritten signature in black ink, appearing to read "SOPHIA KITTNER".

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller



RECEIVED *AK*
BOARD OF SUPERVISORS
301 FRANCISCO
2025 MAY 30 PM04:20

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Notice of Transfer of Functions under Charter Section 4.132

This memorandum constitutes notice to the Board of Supervisors under Charter Section 4.132 of transfers of functions between departments within the Executive Branch. All positions are regular positions unless otherwise specified. The positions include the following:

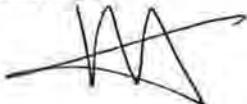
- One position (1.0 FTE 1093 IT Operations Support Administrator III) from the War Memorial (WAR) to the Department of Technology (TIS) in response to TIS's proposal to take on IT management responsibilities.
- Two positions (1.0 FTE 1054 IS Business Analyst-Principal; 1.0 FTE 1052 IS Business Analyst) to be transferred from the Department of Children, Youth, and Their Families (CHF) to TIS to streamline IT service provision citywide, consolidating IT functions under the Department of Technology to improve efficiency and service delivery..
- Two positions (1.0 FTE 0922 Manager I; 1.0 FTE 1823 Senior Administrative Analyst) from the Human Rights Commission (HRC) to the Police Department (POL), which make up the Sexual Harassment and Assault Response and Prevention (SHARP) team, to be transferred from HRC to POL as the final move to transition SHARP to POL.
- Four positions (2.0 FTE 1777 Media/Security Systems Specialist; 2.0 FTE 1781 Media/Security Systems Supervisor) to be transferred from the Office of the City Administrator to TIS to align functions under the most appropriate teams. Currently, A/V services are split between Media Services and SFGovTV. Consolidating all A/V responsibilities under SFGovTV would improve service delivery, increase staffing flexibility, and better align technical expertise. Media Services also oversees security systems in Real Estate-managed buildings, and this responsibility would remain with Real Estate as part of its facilities management role.
- Fifteen positions, including all 7 Commissioners, (0.7 FTE 0111 Board/Commission Members, Group II; 0.09 FTE 0931 Manager III; 0.51 FTE 1823 Administrative Analyst; 2.0 FTE 2998 Representatives, Commission on the Status of Women; 1.0 FTE 0961 Department Head; 1.0 FTE 1840 Junior Management Assistant; 1.0 FTE 1822 Administrative Analyst; 1.0 FTE 1824 Principal Administrative Analyst from the Department on the Status of Women (WOM) to HRC). This list includes six General Fund and two Non-General Fund positions. These changes are made through the Department and do not affect the Commission on the Status of Women. The changes are made at the Mayor's request to consolidate the two Departments into a singular agency to

share financial resources that will benefit the communities of San Francisco and allow the Commissions to effectively follow their Charter mandates.

- Eleven positions (1.0 FTE 2593 Health Program Coordinator III; 1.0 FTE 2932 Senior Behavioral Health Clinician; 2.0 FTE Behavioral Health Clinician; 7.0 FTE 2587 Health Worker III) from the Department of Homelessness and Supportive Services (HOM) to the Department of Public Health (DPH) to integrate staff providing physical and mental health support to people experiencing homelessness or transitioning out of homelessness as part of Whole Person Integrated Care.

If you have any questions, please feel free to contact my office.

Sincerely,



Sophia Kittler
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller



BUILDING INSPECTION COMMISSION (BIC)

Department of Building Inspection

49 South Van Ness Avenue, 5th Floor San Francisco, California 94103

Voice (628) 652-3510

March 11, 2025

Daniel Lurie
Mayor

COMMISSION

Alysabeth
Alexander-Tut
President

Evita Chavez
Catherine Meng
Bianca Neumann
Kavin Williams

Sonya Harris
Secretary

Monique Mustapha
Asst. Secretary

Patrick O'Riordan,
C.B.O., Director

Ms. Angela Calvillo
Clerk of the Board
Board of Supervisors, City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4694

Dear Honorable Supervisors:

**RE: Building Inspection Commission's official recommendation on
Positions and Code Enforcement Grants included in DBI's Proposed
Budget**

The Building Inspection Commission (BIC) respectfully submits this letter as a supplemental request regarding staff positions and clarification of the BIC's official position regarding the general fund line in our budget that currently funds code enforcement outreach efforts in apartments and single room occupancy (SRO) buildings.

Positions:

The BIC commends Mayor Lurie for his bold leadership in enacting a hiring and contracting freeze to address the historic General Fund deficit. It is in the spirit of economic recovery and homelessness prevention that the BIC submits these requests for your consideration.

As an enterprise department, DBI staff and programs are funded by our fee revenue and service charges, our hiring does not impact the General Fund deficit.

The work done by the department is critical to economic recovery, health and safety, emergency preparedness, and emergency response. The department does this work by reviewing and approving plans for everything from a single family home renovation to a new hospital, by holding landlords to account for unsafe living conditions, through the soft story program, high-rise window inspections, and responding when disaster strikes; It is DBI's responsibility to ensure the safety and habitability of our City.

The BIC requests your support to fill the positions requested in DBI's budget submission to maintain, and increase the efficiency of providing core public services.

Please approve DBI's positions as requested in the proposed budget.

Code Enforcement Grants (Currently General Fund line)

The BIC passed one motion that approved forwarding the staff's budget to the Mayor and Board of Supervisors *with the recommendation that the Code Enforcement Grants be fully funded*. The BIC considered two pathways for funding this budget line by restoring FY 25-26 10% reduction and the FY 26-27 additional 15% reduction:

1. General Fund: The Mayor and Board of Supervisors could restore the Code Enforcement Grants to full funding using the General Fund; or
2. 1.5% Fee Increase: DBI could increase fees across the board by 1.5% as part of its fee legislation to compensate for the proposed General Fund reductions in support.

For decades, DBI funded community-based enforcement programming. However, most recently the General Fund has supported these programs. This change in funding source was, in part, a result of a budget shortfall.

The work of these Code Enforcement Grants is important and supports the core mission of DBI. These programs reach residents that are living in unsafe living conditions that do not know where to start or are too afraid to report. They are often the most vulnerable SRO residents, immigrant families, and low-income seniors. The BIC supports and recognizes the value of the work done by these programs and the necessity for culturally competent, multi-lingual, direct services to vulnerable populations. These providers go to the tenants as well as take complaints. Reduction in outreach services will not mean a reduction in need, it will mean more tenants leave uninhabitable apartments and end up homeless or people will suffer health conditions as a result of uninhabitable housing.

Thank you for your time and consideration of these two important elements to keep city services running. We appreciate your time and attention to these services.

Sincerely,

Building Inspection Commissioners

*Alysabeth Alexander-Tut
Evita Chavez
Catherine Meng
Bianca Neumann
Kavin Williams*

cc: Patrick O'Riordan, Director
Mayor Daniel Lurie
Board of Supervisors



June 3, 2025

Click on this page to be redirected to the Legislative Research Center to view the entirety of Public Correspondence received.

Budget and Appropriations Committee
Supervisors Connie Chan
Matt Dorsey
Joel Engardio
Shamann Walton
Rafael Mandelman

Dear Budget and Appropriations Committee:

It has come to my attention that the Legacy Business program is in jeopardy of losing its Program Manager position. From the very beginning, Richard Kurylo has exemplified his role in the program and has identified over 400 legacy businesses in San Francisco.

Due to Rick's advocacy, there are currently 13 legacy businesses in Japantown, and we are presently working on identifying additional businesses. Rick has been very instrumental in supporting our legacy small businesses and we could not have accomplished this arduous task without his dedicated support.

We understand that the current budget crisis is staggering but we urge you to please consider retaining this important position that will help keep San Francisco one of the top tourist destinations in the country especially as we rebuild the city's economic future.

Sincerely,

Richard Hashimoto
President

Cc: Supervisor Bilal Mahmood



To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Mayor's FY 2025-26 and FY 2026-27 Budget Submission

RECEIVED **AK**
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM04:18

Madam Clerk,

In accordance with City and County of San Francisco Charter, Article IX, Section 9.100, the Mayor's Office hereby submits the Mayor's proposed budget by May 30th, corresponding legislation, and related materials for Fiscal Year (FY) 2025-26 and FY 2026-27.

In addition to the Mayor's Proposed FY 2025-26 and FY 2026-27 Budget Book, the following items are included in the Mayor's submission:

- Proposed *Interim* Budget and Annual Appropriation Ordinance (AAO)
- Proposed *Interim* Annual Salary Ordinance (ASO)
- Proposed Budget and Annual Appropriation Ordinance (AAO)
- Proposed Annual Salary Ordinance (ASO)
- Administrative Provisions for both, but separate documents of the AAO and ASO, in tracked changes, and on pleading paper
- Proposed Budget for the Office of Community Investment and Infrastructure
- A Transfer of Function letter detailing the transfer of positions from one City department to another
- An Interim Exception letter to the ASO
- PUC Capital Amendment and Debt Authorization
- Prop J Certification Letters
- A letter addressing funding levels for consumer price index increases for nonprofit corporations or public entities for the coming two fiscal years
- 40 pieces of trailing legislation
- Memo to the Board President requesting for 30-day rule waivers on ordinances

Please note the following:

- Technical adjustments to the June 1 budget are being prepared, but are not submitted with this set of materials.

Sincerely,

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

No	DEPT	Item	Description	Type of Legislation	File #
1	ADM	Code Amendment	Amending the Administrative Code to modify the fees for the use of City Hall	Ordinance	250591
2	ADM	Code Amendment	Amending the Administrative Code to transfer responsibilities for oversight of the collection of sexual orientation and gender identity data from the City Administrator to the Human Rights Commission and removing obsolete reporting requirements	Ordinance	250593
3	ADM	Code Amendment	Amending the Administrative Code to clarify the status of the Treasure Island Development Authority ("TIDA") as a City department	Ordinance	250594
4	ADM	Continuing Prop J	Convention Facilities Management	Resolution	250615
5	ADM	Continuing Prop J	Security Services for RED Buildings	Resolution	250615
6	ADM	Continuing Prop J	Custodial Services for RED Buildings	Resolution	250615
7	ADM	Continuing Prop J	Security Guard Service at Central Shops	Resolution	250615
8	BOS	Continuing Prop J	Budget and Legislative Analyst Services	Resolution	250615
9	CON	Access Line Tax	Resolution concurring with the Controller's establishment of the Consumer Price Index for 2025, and adjusting the Access Line Tax by the same rate.	Resolution	250612
10	CON	Code Amendment	Amending the Administrative Code to eliminate the Budget Savings Incentive Fund	Ordinance	250595
11	CON	Neighborhood Beautification and Graffiti Clean-up Fund Tax	Adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2025	Ordinance	250596
12	DBI	DBI Fee Changes	Amending the Building, Subdivision, and Administrative Codes to adjust fees charged by the Department of Building Inspection and to establish Subfunds within the Building Inspection Fund; and affirming the Planning Department's determination under the California Environmental Quality Act	Ordinance	250592
13	DEC	Early Care and Education	Modifying the baseline funding requirements for early care and	Ordinance	250597

		Commercial Rents Tax Baseline	education programs in Fiscal Years (FYs) 2025-2026 and 2026-2027, to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax for those baseline programs		cont'd 250597
14	DPH	State Recurring Grants FY25-36	Authorizing the acceptance and expenditure of Recurring State grant funds by the San Francisco Department of Public Health for Fiscal Year (FY) 2025-2026	Resolution	250618
15	DPH	CCE Expansion Grant	Grant Agreement - California Department of Social Services - Community Care Expansion Program - Anticipated Revenue to the City \$9,895,834	Resolution	250619
16	DPH	Code Amendment	Various Codes - Environmental Health Permit, Fee, and Penalties Revisions	Ordinance	250606
17	DPH	HHIP Grant	Delegation of 9.118 Authority - Accept and Expend Grant - San Francisco Health Authority, a local governmental entity doing business as the San Francisco Health Plan ("Health Plan" or "SFHP") - Housing and Homelessness Incentive Program ("HHIP") Expanding San Francisco Department of Public Health Recuperative Care Community Supports - \$2,489,698.63	Resolution	250620
18	DPH	IPP Grant	Delegation of 9.118 Authority - Accept and Expend Grant - San Francisco Health Authority, a local governmental entity doing business as the San Francisco Health Plan ("Health Plan" or "SFHP") - Incentive Payment Program ("IPP") San Francisco Department of Public Health Epic Enhancement Implementation Project - \$6,000,000	Resolution	250621
19	DPH	Patient Revenues	Amending the Health Code to set patient rates for services provided by the Department of Public Health (DPH), for Fiscal Years 2025-2026 and 2026-2027; and authorizing DPH to waive or reduce fees to meet the needs of low-income patients through its	Resolution Ordinance	250607

			provision of charity care and other discounted payment programs		cont'd 250607
20	DPH	Continuing Prop J	Healthcare Security at Primary Care Clinics	Resolution	250615
21	DPW	DPW Fee Changes	Public Works, Subdivision Codes - Fee Modification and Waiver	Ordinance	250608
22	DPW	Continuing Prop J	Yard Operations and Street Tree Nursery	Resolution	250615
23	HOM	Continuing Prop J	Security Services	Resolution	250615
24	HOM	Continuing Prop J	Homelessness and Supportive Housing security services	Resolution	250615
25	HOM	Homelessness and Supportive Housing Fund	Approving the FYs 2025-2026 and 2026-2027 Expenditure Plan for the Department of Homelessness and Supportive Housing Fund	Resolution	250613
26	HOM	Our City, Our Home Homelessness Gross Receipts Tax	Funding Reallocation - Our City, Our Home Homelessness Gross Receipts Tax - Services to Address Homelessness - \$88,495,000 Plus Future Revenue Through FY 2027-28	Ordinance	250609
27	LIB	Friends of the Library A&E	Annual Accept & Expend legislation for the SFPL's Friends of the Library Fund	Resolution	250614
28	MOHCD	Continuing Prop J	Treeline Security Inc services for City-owned properties in predevelopment for affordable housing sites	Resolution	250615
29	OCII	OCII Budget Resolution	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2025-26 Budget	Resolution	250611
30	OCII	OCII Interim Budget Resolution	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2025-26 Interim Budget	Resolution	250610
31	PDR	Crankstart Foundation Grant A&E	Accept and Expend Grant - Retroactive - Immigration Defense Unit - Crankstart Foundation - Amendment to the Annual Salary Ordinance for FYs 2024-25 and 2025-26 - \$3,400,000	Ordinance	250598
32	POL	Code Amendment	Registration Fees and Fingerprint ID Fund	Ordinance	250599
33	PUC	Fixed Budget Amendment	Continues waiving certain small business first-year permit, license, and business registration fees	Ordinance	250602

34	REC	Bobo Estate A&E	Accept and Expend Bequest - Estate of William Benjamin Bobo - Benches, Park Furnishings and Park Improvements Across San Francisco - \$3,600,000	Resolution	250616
35	REC	Code Amendment	Amending the Park Code to authorize the Recreation and Park Department to charge fees for reserving tennis/pickleball courts at locations other than the Golden Gate Park Tennis Center; and affirming the Planning Department's determination under the California Environmental Quality Act	Ordinance	250603
36	REC	Authorizing Paid Parking in Golden Gate Park	Authorizing the Municipal Transportation Agency (SFMTA) to set parking rates in Golden Gate Park in accordance with Park Code provisions that authorize SFMTA rate-setting on park property; and affirming the Planning Department's determination under the California Environmental Quality Act	Resolution	250617
37	REC	Code Amendment	PUC Cost Recovery Fee	Ordinance	250604
38	REC	Code Amendment	Scholarship Recovery Fee	Ordinance	250605
39	REG	Continuing Prop J	Assembly and mailing of vote-by-mail ballot packets	Resolution	250615
40	SHF	Continuing Prop J	Jail Food Service	Resolution	250615