

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.

Page

Descriptions for Departmental Budget Hearing, June 18, 2025 Meeting, 10:00 a.m.

CAT	City Attorney, Office of the	1
TTX	Treasurer and Tax Collector, Office of the	9
ASR	Assessor/Recorder, Office of the	14
FAM	Fine Arts Museum	20
ART	Arts Commission	24
WAR	War Memorial	29
HRD	Human Resources, Department of	34
ETH	Ethics Commission	41
TIS	Technology, Department of	46
CPC	Planning Department	56
REG	Elections, Department of	61
RET	Retirement System	67
GEN	General City Responsibility	73
CON	Controller, Office of the	77
ADM	City Administrator, Office of the	83
DPW	Public Works	96
MYR	Mayor's Office/Housing and Community Development	105
DPH	Public Health, Department of	112
BOS	Board of Supervisors	122

YEAR ONE: FY 2025-26**Budget 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 2026-27**Budget 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-1		CAT City Attorney													
	Training - Budget			\$90,000	\$70,000	\$20,000	x				\$90,000	\$70,000	\$20,000	x	
		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.						
CAT-2	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	
		Total Savings \$21,505							Total Savings \$22,296						
			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	
		Total Savings \$14,393							Total Savings \$14,926						
			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	
		Total Savings \$20,962							Total Savings \$21,855						
		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.							Ongoing savings.						
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	
		Total Savings \$14,118							Total Savings \$14,641						
		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.							Ongoing savings.						
CAT-6	Programmatic Projects-Budget			\$1,060,000	\$843,402	\$216,598	x	x						x	
		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. 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.							One-time savings.						

GF = General Fund
1T = One Time

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																																																																																																
<table><tr><th colspan="8">FY 2025-26</th><th colspan="8">FY 2026-27</th></tr><tr><th colspan="8">Total Recommended Reductions</th><th colspan="8">Total Recommended Reductions</th></tr><tr><th></th><th>One-Time</th><th>Ongoing</th><th colspan="5">Total</th><th></th><th>One-Time</th><th>Ongoing</th><th colspan="5">Total</th></tr><tr><td>General Fund</td><td>\$216,598</td><td>\$90,978</td><td colspan="5">\$307,576</td><td>General Fund</td><td>\$0</td><td>\$93,718</td><td colspan="5">\$93,718</td></tr><tr><td>Non-General Fund</td><td>\$0</td><td>\$0</td><td colspan="5">\$0</td><td>Non-General Fund</td><td>\$0</td><td>\$0</td><td colspan="5">\$0</td></tr><tr><td>Total</td><td>\$216,598</td><td>\$90,978</td><td colspan="5">\$307,576</td><td>Total</td><td>\$0</td><td>\$93,718</td><td colspan="5">\$93,718</td></tr></table>																FY 2025-26								FY 2026-27								Total Recommended Reductions								Total Recommended Reductions									One-Time	Ongoing	Total						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				
FY 2025-26								FY 2026-27																																																																																																							
Total Recommended Reductions								Total Recommended Reductions																																																																																																							
	One-Time	Ongoing	Total						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-7		CAT City Attorney													
	Programmatic Projects-Budget			\$1,060,000	\$216,598	\$843,402	x				\$1,060,000	\$0	\$1,060,000	x	
		<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>													
									Ongoing savings.						
CAT-8	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	
		<p align="center"><i>Total Savings</i> <i>\$0</i></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 align="center"><i>Total Savings</i> <i>\$0</i></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

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 Srvcs Inc.	10001638	\$184
Total							\$1,270

YEAR ONE: FY 2025-26**Budget 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 2026-27**Budget 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			\$94,850	\$44,850	\$50,000	X				\$94,850	\$44,850	\$50,000	X	
		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			\$60,000	\$50,000	\$10,000	X	X					\$0		
		Reduce Property Tax Advertising to reflect fewer projected advertisements related to auctions in FY 2025-26.							One-time savings.						

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

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

DEPARTMENT: ASR ASSESSOR/RECORDER

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
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 \$29,054</i>							<i>Total Savings \$0</i>						
		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 \$22,199</i>							<i>Total Savings \$0</i>						
		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 \$6,915</i>							<i>Total Savings \$7,465</i>						
		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			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$235,929	\$6,915	\$242,844
Non-General Fund	\$0	\$0	\$0
Total	\$235,929	\$6,915	\$242,844

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$7,465	\$7,465
Non-General Fund	\$0	\$0	\$0
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	
ASR-5		Total Savings \$6,915							Total Savings \$7,465						
		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					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	\$6,915	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$6,915	\$6,915

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$7,465	\$7,465
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$7,465	\$7,465

YEAR ONE: FY 2025-26**Budget 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 2026-27**Budget 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-1		FAM Fine Arts Museum													
	Scavengers Services			\$94,906	\$90,117	\$4,789	X	X					\$0		
		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.							One-time savings.						
FAM-2	Bldgs,Struct&Imprv Proj-Budget										\$150,000	\$125,000	\$25,000	X	X
		FY 2026-27 savings.							Reduced proposed Capital Outlay budget for de Young Fire Doors. The proposed FY 2026-27 budget funds this facilities renewal project at an amount higher than recommended in the mid funding level scenario in the City's Capital Plan.						
FAM-3	Bldgs,Struct&Imprv Proj-Budget										\$300,000	\$280,000	\$20,000	X	X
		FY 2026-27 savings.							Reduced proposed Capital Outlay budget for LH-Elevator Door Modernization. The proposed FY 2026-27 budget funds this facilities renewal project at an amount higher than recommended in the mid funding level in the City's Capital Plan.						

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 2025-26Budget 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 2026-27Budget 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 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 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-1		ART Administration													
	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 \$27,826</i>							<i>Total Savings \$0</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			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$35,826	\$0	\$35,826
Non-General Fund	\$0	\$0	\$0
Total	\$35,826	\$0	\$35,826

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$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 2025-26Budget 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 2026-27Budget 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 \$25,000</i>							<i>Total Savings \$0</i>						
		Increase Attrition Savings by \$25,000 to account for delays in hiring positions the Department was recently approved to fill. [REDACTED]							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			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$75,000	\$0	\$75,000
Non-General Fund	\$0	\$0	\$0
Total	\$75,000	\$0	\$75,000

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

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 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			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$250,000	\$0	\$250,000
Non-General Fund	\$0	\$0	\$0
Total	\$250,000	\$0	\$250,000

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

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-2		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	
		<i>Total Savings</i> \$0							<i>Total Savings</i> \$0						
		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.							Ongoing savings						

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0

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

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 2025-26Budget 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 2026-27Budget 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:

<u>Division</u>	<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

ETH-1		Ethics Commission													
	Materials & Supplies			\$26,167	\$21,167	\$5,000	X	X					\$0		
		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.							One-time savings						
ETH-2	Subscriptions			\$18,883	\$5,000	\$13,883	X	X					\$0		
		Reduce Subscriptions budget to reflect historical spending. This reduction would allow for sufficient funds to meet the department's expenditure needs in this account.							One-time savings						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$18,883	\$0	\$18,883
Non-General Fund	\$0	\$0	\$0
Total	\$18,883	\$0	\$18,883

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$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 2025-26Budget 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 2026-27Budget 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	
		<i>Total Savings</i> \$0							<i>Total Savings</i> \$0						
		<p>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.</p>							<p>Ongoing savings as result of pass-thru workorder reductions total \$313,551 in the respective departments, all of which is in the General Fund.</p>						
TIS-2	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> \$310,106							<i>Total Savings</i> \$322,826						
		<p>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.</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	To	From	To			
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	
		Total Savings \$33,524							Total Savings \$34,883						
		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	
		Total Savings \$256,154							Total Savings \$266,885						
		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.							Ongoing savings						
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	
		Total Savings \$34,176							Total Savings \$35,437						
		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						

GF = General Fund
1T = One Time

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-7		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 \$12,833</i>							<i>Total Savings \$13,599</i>						
		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						
TIS-8		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 \$12,833</i>							<i>Total Savings \$13,599</i>						
		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						

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	To	From	To			
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	
		Total Savings \$12,833							Total Savings \$13,599						
		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.							Ongoing savings						
TIS-10	DT Infrastructure and Operations														
	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	
		Total Savings \$12,833							Total Savings \$13,599						
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.							Ongoing savings								
TIS-11	DT Rate Model Usage														
	GF-ADM-Digital Services			\$6,920,234	\$6,562,533	\$357,701	x				\$7,074,331	\$6,706,679	\$367,652	x	
		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.							Ongoing savings						

GF = General Fund
1T = One Time

**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

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	903,043	\$903,043
Non-General Fund	\$0	289,950	\$289,950
Total	\$0	1,192,993	\$1,192,993

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	931,680	\$931,680
Non-General Fund	\$0	300,399	\$300,399
Total	\$0	1,232,079	\$1,232,079

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 \$330,097</i>							<i>Total Savings \$343,556</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 \$370,302</i>							<i>Total Savings \$385,245</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
TIS-14		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)		
									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			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	442,302	\$442,302
Non-General Fund	\$0	258,097	\$258,097
Total	\$0	\$700,399	\$700,399

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	460,238	\$460,238
Non-General Fund	\$0	268,563	\$268,563
Total	\$0	\$728,801	\$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	CARASOFT TECHNOLOGY CORP	10038868	\$1,900
Total							\$48,886

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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:

Division	<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-1		CPC Administration													
	Software Licensing Fees			\$57,800	\$32,800	\$25,000	X	X					\$0		
		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		
		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		
		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			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$114,000	\$0	\$114,000
Non-General Fund	\$0	\$0	\$0
Total	\$114,000	\$0	\$114,000

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$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 2025-26Budget 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 2026-27Budget 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		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			

Fiscal Recommendations

REG - 1		Elections Services													
	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 \$120,434</i>							<i>Total Savings \$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>							One-time savings.						
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>							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**

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> \$20,171							<i>Total Savings</i> \$0						
		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**

DEPARTMENT: RET – RETIREMENT

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
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 \$490,239</i>							<i>Total Savings \$0</i>						
		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 \$154,075</i>							<i>Total Savings \$0</i>						
		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 \$119,058</i>							<i>Total Savings \$0</i>						
		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			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$763,371	\$0	\$763,371
Total	\$763,371	\$0	\$763,371

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

RET - Retirement

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000438857	2020	232320	31330	000002027	FEDERAL EXPRESS CORP	10026788	\$120
0000438857	2020	232319	31330	000002027	FEDERAL EXPRESS CORP	10026788	\$100
0000438857	2020	232318	31330	000002027	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 \$150,00 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			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$500,000	\$150,000	\$650,000
Non-General Fund	\$0	\$0	\$0
Total	\$500,000	\$150,000	\$650,000

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

Division	<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 - 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 \$22,798</i>							<i>Total Savings \$23,632</i>						
		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			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$58,472	\$58,472
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$58,472	\$58,472

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$59,306	\$59,306
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$59,306	\$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
CON-1	Hiring Modernization					
		\$0	(\$40,000)	\$40,000	X	X
		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

GF = General Fund
1T = One Time

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 2025-26Budget 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 2026-27Budget 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

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 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:

<u>Division</u>	<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 sunseting 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 sunseting 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	x	
	Mandatory Fringe Benefits			\$22,946	\$14,854	\$8,092	x				\$23,842	\$14,854	\$8,988	x	
		<i>Total Savings \$48,092</i>							<i>Total Savings \$48,988</i>						
		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 \$0</i>							<i>Total Savings \$0</i>						
		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 \$22,721</i>							<i>Total Savings \$27,806</i>						
		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)		
		Total Savings \$0							Total Savings \$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.							Ongoing savings						
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	
		Total Savings \$330,097							Total Savings \$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.							Ongoing savings						
ADM-6	Debt Service					\$0					\$6,652,600	\$4,801,850	\$1,850,750	x	x
		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		
		Total Savings \$0							Total Savings \$0						
		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.							Ongoing savings						
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							
		Total Savings \$750,000							Total Savings \$0						
		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		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
ADM-9	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	
		<i>Total Savings \$550,017</i>							<i>Total Savings \$573,159</i>						
		<p>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%.</p>							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 \$40,577</i>							<i>Total Savings \$42,367</i>						
		<p>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%.</p>							Ongoing savings						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	420,000	281,930	701,930
Non-General Fund	330,000	709,574	1,039,574
Total	750,000	991,504	1,741,504

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	1,850,750	296,839	2,147,589
Non-General Fund	-	739,037	739,037
Total	1,850,750	1,035,876	2,886,626

**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)		
		Total Savings \$0							Total Savings \$0						
		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		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
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 \$419,910</i>							<i>Total Savings \$611,165</i>						
		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.							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						
		Savings are in FY 2026-27.							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-15		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 \$273,181</i>							<i>Total Savings \$284,538</i>						
		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 \$0</i>							<i>Total Savings \$0</i>						
		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	
		Total Savings \$310,106							Total Savings \$322,826						
		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 2025-26Budget 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 2026-27Budget 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:

Division	<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						
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						
DPW-5		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.						

GF = General Fund
1T = One Time

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-6		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		
		Total Savings \$46,785							Total Savings \$48,714						
		Increase Attrition Savings due to anticipated delay in hiring a position in the Bureau of Urban Forestry.							Ongoing savings.						

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$106,347	\$56,148	\$162,494
Non-General Fund	\$248,142	\$131,011	\$379,154
Total	\$354,489	\$187,159	\$541,648

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$14,853	\$58,524	\$73,378
Non-General Fund	\$34,658	\$136,557	\$171,214
Total	\$49,511	\$195,081	\$244,592

Policy Recommendations

DPW-7		DPW Infrastructure													
	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		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. The Department has purchased 23 new electric sedans for the Infrastructure Division in the past ten years.						

GF = General Fund
1T = One Time

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.							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.						
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	
	Mandatory Fringe Benefits			\$77,237	\$0	\$77,237	X				\$81,136	\$0.00	\$81,136	X	
		<i>Total Savings \$310,106</i>							<i>Total Savings \$322,826</i>						
		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		
		<i>Total Savings \$330,097</i>							<i>Total Savings \$343,556</i>						
		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).							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 \$330,097</i>							<i>Total Savings \$343,556</i>						
		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.							Ongoing savings.						
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 \$290,330</i>							<i>Total Savings \$302,322</i>						
		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.						

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$60,000	\$595,263	\$655,263
Non-General Fund	\$140,000	\$665,367	\$805,367
Total	\$200,000	\$1,260,630	\$1,460,630

FY 2026-27			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$29,707	\$619,656	\$649,363
Non-General Fund	\$69,315	\$692,604	\$761,919
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	CRESO EQUIPMENT RENTALS	10040015	\$2,281
0000783710	2023	207951	10000	000002210	CRESO EQUIPMENT RENTALS	10040015	\$1,246
Total							\$41,697

YEAR ONE: FY 2025-26Budget 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 2026-27Budget 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-1		MYR Housing & Community Dev													
	Programmatic Projects-Budget			\$800,000	\$620,957	\$179,043	X	X					\$0		
		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													
	Other Current Expenses - Bdgt			\$25,000	\$0	\$25,000	X				\$25,000	\$0	\$25,000	X	
		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	
		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	
		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	
	Mandatory Fringe Benefits			(\$33,814)	(\$62,422)	\$28,608	X				(\$34,807)	(\$64,010)	\$29,203	X	
		<i>Total Savings</i> \$100,000							<i>Total Savings</i> \$100,000						
		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
Non-General Fund	\$0	\$0	\$0
Total	\$179,043	\$280,000	\$459,043

FY 2026-27

	Total Recommended Reductions		
	One-Time	Ongoing	Total
General Fund	\$0	\$280,000	\$280,000
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$280,000	\$280,000

Policy Recommendations

MYR-6		MYR Office of the Mayor													
	0903 Mayoral Staff XV	1.00	0.00	\$198,783	\$0	\$198,783	X		1.00	0.00	\$206,313	\$0	\$206,313	X	
	Mandatory Fringe Benefits			\$70,320	\$0	\$70,320	X				\$73,943	\$0	\$73,943	X	
		<i>Total Savings \$269,103</i>							<i>Total Savings \$280,256</i>						
		<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>							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
MYR-7	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	
		Total Savings \$252,016							Total Savings \$262,535						
		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. 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. 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.							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 2025-26**Budget 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 2026-27**Budget 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															
DPH-1		HAD Public Health Admin													
	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.							Ongoing savings.						
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.							Ongoing savings.						
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	
		Total Savings \$185,552							Total Savings \$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.							Ongoing savings.						
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.							One-time savings.						
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.							One-time savings.						
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.						

**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-7	Prof & Specialized Svcs-Bdgt			\$2,000,000	\$1,166,667	\$833,333	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 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.						
DPH-9	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	
		Total Savings \$28,464							Total Savings \$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		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
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	
		Total Savings \$217,646							Total Savings \$284,538						
		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. 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.							Ongoing savings.						
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	
		Total Savings \$131,096							Total Savings \$136,308						
		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.							Ongoing savings.						
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	
		Total Savings \$283,363							Total Savings \$296,054						
		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.							Ongoing savings.						
DPH-13		HJH Jail Health													
	Materials & Supplies-Budget			\$420,000	\$0	\$420,000	X	X							
		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.							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		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
DPH-14	HNS Health Network Services														
	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								
		Total Savings \$90,062													
DPH-16		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.						
	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	
DPH-17	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	
		Total Savings \$207,674							Total Savings \$273,494						
DPH-18		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.						
	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	
DPH-19		Total Savings \$112,160							Total Savings \$147,605						
		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.						

GF = General Fund
1T = One Time

**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	
		Total Savings \$135,503							Total Savings \$141,315						
		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								
		Total Savings \$400,000							Total Savings						
		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	
		Total Savings \$273,181							Total Savings \$284,538						
		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			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$6,872,499	\$3,190,793	\$10,063,292
Non-General Fund	\$0	\$0	\$0
Total	\$6,872,499	\$3,190,793	\$10,063,292

FY 2026-27			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$3,623,764	\$3,623,764
Non-General Fund	\$0	\$0	\$0
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		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			

Policy Recommendations

DPH-21		HNS Health Network Services/HHB Behavioral Health													
	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		
		Total Savings \$128,280							Total Savings \$133,594						
		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		
	Total Policy Recommendations		
	One-Time	Ongoing	Total
General Fund	\$0	\$128,280	\$128,280
Non-General Fund	\$0	\$128,280	\$128,280
Total	\$0	\$256,560	\$256,560

	FY 2026-27		
	Total Policy Recommendations		
	One-Time	Ongoing	Total
General Fund	\$0	\$133,594	\$133,594
Non-General Fund	\$0	\$133,594	\$133,594
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 2025-26Budget 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 2026-27Budget 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	GF	1T

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			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$10,000	\$0	\$10,000
Non-General Fund	\$0	\$0	\$0
Total	\$10,000	\$0	\$10,000

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