

Department Budget Submission Checklist

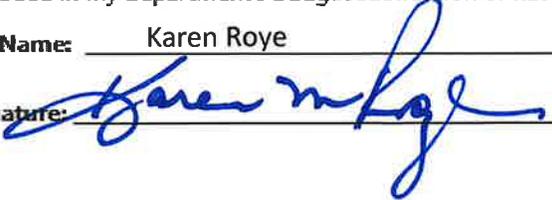
Department Name: Child Support Services

- Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal.
 - Proposed GF target reductions**
 - Department Budget Summary:** Completed "Form 1B: Department Budget Summary."
- Revenue Report:** Completed "Form 2A: Revenue Report"
- Fees & Fines:** Completed "Form 2B: Fees & Fines."
- Cost Recovery:** Completed "Form 2C: Cost Recovery."
- Expenditure Changes:** Completed "Form 3A: Expenditure Changes."
- Deappropriations from prior years' budget** – Indicate if these are included in your submitted budget, and please explain in the expenditure changes form "Form 3A: Expenditure Changes."
- Position Changes:** Completed "Form 3B: Position Changes."
- Equipment & Fleet:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request."
- Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission.
- Proposition J Description, Summary, City Cost, Contract Cost:** Required for all existing & new Prop Js.
- Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing Report from BFM Reporting.
- Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Org charts also reflect any proposed position changes.
- New Legislation:**
 - Accept & Expend (A&E) legislation for new grants included in the department budget submission
 - Included draft legislation that department would like to submit with the budget; or,
 - Draft legislation is in progress currently. A description of the proposed changes is included in the "Summary of Major Changes" table.
- Other Requests:** Submitted requests for the following items:
 - COIT
 - Capital

For Chief Financial Officer/Budget Manager:

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are included in my department's budget submission or have been submitted through the proper online forms.

Full Name: Karen Roye

Signature: 

**BUDGET FORM 1A: Summary of Major Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 1A: Summary of Major Changes

FY 2026-27 and FY 2027-28

DEPARTMENT: CSS Child Support Services

Major Changes		Department Response to Major Changes
Budget Instructions	Did the department follow the Mayor's Budget Instructions?	Yes
Summary	<p>What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. In addition, submit a 1-2 page memo inclusive of all program areas with major changes. The memo should address:</p> <ol style="list-style-type: none"> 1) all programs being wound down (and the timeline) 2) all new programs being stood up (including those stood up in the current fiscal year being annualized in the budget) 3) any programs being sustained but with changes to service levels due to funding changes 	<p>The San Francisco Department of Child Support Services is not proposing any major programmatic, operational, or structural changes for the upcoming budget cycle. The Department will continue to perform its core mission of establishing and enforcing child support orders and providing related services to families. All program areas, including case establishment, enforcement and collections, customer service, legal coordination, and administrative support, will continue at current service levels. The budget request reflects funding necessary to maintain baseline operations and comply with federal and state mandates. There is no fiscal impact associated with new initiatives, service expansions, or reductions.</p>
Fund Balance	<p>For each fund that includes fund balance as a system-loaded revenue source (i.e. showing up in the budget submission), describe the following:</p> <ol style="list-style-type: none"> 1) What is the total fund balance amount as of December 31, 2025? 2) What is the projected total fund balance that will remain at the end of the current fiscal year? 3) In the department's submission, how much fund balance is proposed for use in the budget fiscal years? 4) What is the proposed use of budgeted fund balance each fiscal year? Is the proposed use a one-time or ongoing cost? 5) If any fund balance will be left unused, please explain how much and why. 6) Of all revenue sources supporting the fund, what percentage is fund balance? 	<p>The Department of Child Support Services does not maintain a fund balance. The Department operates as a cash-based program, with expenditures supported by federal, state, and local funding allocated for use within the fiscal year. At the close of each fiscal year, the Department reconciles all expenditures and releases any remaining expenditure authority in accordance with City financial policies and grant requirements. As a result, there is no retained fund balance carried forward, and all funds are managed to ensure alignment between authorized expenditures and actual cash reimbursements.</p>
Source Type	<p>What programs is the department proposing to fund with one-time sources? If the programs are proposed to continue after the exhaustion of one-time sources, explain how the department will fund them.</p>	<p>The Department of Child Support Services does not have any programs funded by one-time sources. All departmental programs and operations are supported by ongoing federal, state, and local funding consistent with the Department's core mission. As a result, there are no programs that rely on one-time funding sources, and no plans are required to transition programs to alternative funding once one-time sources are exhausted.</p>
Investments	<p>Is the department proposing any upfront cost / investments in this budget that will save money over time? Describe how the spending reductions will be realized and on what timeline. (ex: new vehicle purchase that saves money on maintenance or fuel annually, paying for itself by FY29)</p>	<p>The Department of Child Support Services is not proposing any new upfront costs or investments in this budget intended to generate future cost savings. However, the Department has previously implemented structural cost-saving measures that continue to reduce ongoing expenses. In FY2020, the Department consolidated its office space, resulting in a reduction of ongoing rental lease costs by more than 50%. Additionally, in FY2023, the Department reduced its workforce by approximately 20% through the elimination of vacant positions, lowering ongoing personnel costs. The Department's current budget reflects these efficiencies and supports the continuation of existing operations and service levels. No new investments are proposed that would result in additional future spending reductions or require a cost savings timeline.</p>
General Fund Target	<p>If the department met the General Fund reduction target assigned in the Mayor's Budget Instructions, what are the ongoing changes made to achieve it? What are the high-level programmatic, operational, or staffing impacts of the proposed reductions? Is the department proposing any increases in revenues to meet target?</p> <p>For Non-General Fund Supported departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund.</p>	<p>The Department met its County General Fund target of "0" by relying solely on federal and state funding allocations to support its operations and service delivery. No County General Fund support is required, as the Department's programs are fully funded through these external funding sources.</p>

Expenditures	What major spending changes is the department proposing? How has the department evaluated grant allocations, non-personnel expenditures and contractual services for cost-effectiveness and efficiency? Please provide information about any changes that affect core services and functions. Highlight any changes related to major initiatives as noted in the Summary section and provide details in Form 3A.	The Department is not proposing any major spending changes that reduce or expand core services. The primary changes in this budget are technical realignments and routine cost adjustments to better align spending with how work is performed and to improve cost tracking in Form 3A/3B. Specifically, the budget shifts personnel costs across activities: Case Management shows a decrease largely due to reassigning positions and related costs to the new CSS Legal Support activity (009) and to the Enhanced Participation & Collaboration (EPIC) initiative (004), while Administration/General (001), EPIC (004), and Legal Support (009) increase to reflect where staff are actually supporting operations. In addition, the Department reviewed non-personnel and contractual lines for cost-effectiveness and reduced discretionary spending where feasible—e.g., reductions to subscriptions, software licensing, office supplies, and “other current expenses” to help fund anticipated salary and fringe increases—while maintaining required operational expenses such as postage. Contractual services are not expanding; instead, the process service legal services contract was moved from Case Management (002) to Legal Support (009) for accurate cost attribution (no net new contract). Facilities-related costs reflect projected rent and audited overhead adjustments, including an increase in property rent and a one-time change in garage rent in FY26-27. Finally, certain fringe budget lines were corrected (e.g., “Health Service – Other” adjusted to correct an error). Overall, these changes do not reduce core child support services; they improve financial transparency and align expenditures with current service delivery and major initiatives (EPIC and Legal Support tracking).
Revenues	What revenue changes did the department submit? Please differentiate between General Fund and non-General Fund. This should match an Audit Trail, as shown in Form 2A Revenue Report, as well as, the Expenditure Report in Form 3A.	The Department’s budget is fully supported by non-General Fund revenues, and no General Fund revenue changes were submitted. The Department continues to meet its General Fund target of zero and does not rely on General Fund support for operations. Non-General Fund revenue changes reflect routine updates to federal and state allocation estimates and a technical adjustment to offset revenue. In FY 2026–27, federal revenue (Other Federal Public Assistance Administration) decreases by \$254,570 and state revenue (Other State Public Assistance Program) decreases by \$131,141, consistent with updated projections and the federal 66% match to the 34% state share. Child Support Offsetting Aid decreases by \$19,107 due to adjustments in the accounting for the retiree health subsidy offset. In FY 2027–28, federal revenue increases by \$142,173, state revenue increases by \$73,242, and offsetting aid increases by \$39,434, reflecting updated funding estimates and alignment with related expenditures. These changes are reflected in Form 2A (Revenue Report) and align with corresponding expenditure adjustments shown in Form 3A.
External Policy Revenue Impacts	What impact/significant changes in programming does the department project due to revenue shocks from the state or federal government? How are these reflected in your submission?	The Department does not project significant programming changes due to potential state or federal revenue shocks. The California Department of Child Support Services (DCSS) has confirmed continued state and federal funding support through FY 2026–27 and FY 2027–28 and is committed to making mid-year reallocations, if necessary, to support any Local Child Support Agency and prevent material mid year reductions from occurring. As a result, the Department’s submission does not include service reductions, program eliminations, or changes to core operations due to revenue uncertainty. The budget reflects stable funding assumptions and maintains full support for core child support functions, including case establishment, enforcement, legal services, and customer service.
Revenue Increase Index	Did the Department increase fees or other revenues above Controller’s provided CPI index? If so, please explain what is driving the increase.	The Department does not charge fees for child support services. Parents who open a new child support case are assessed a \$35.00 annual service fee by the State, which is billed to the parent paying support in accordance with state law.
Positions	What position changes is the department proposing? How do the changes map to programs the department proposes to sustain or modify? For any changes to internal operations/indirect services, explain how they relate to core service delivery. How does the department plan to utilize or eliminate any vacant positions in their budget? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, or changes in status, and provide details in form 3B.	The Department’s proposed position changes reflect technical reassignments, organizational realignments, and attrition savings rather than net new staffing increases. Several positions, including four Child Support Officer II positions, one Child Support Officer III, two Attorney positions, and one Head Attorney position, were reassigned from Case Management to Legal Support Services to improve cost tracking and align staff with their functional responsibilities. One Child Support Officer II position was reassigned to support the Enhanced Participation and Collaboration (EPIC) Initiative full time. Additionally, an Executive Secretary I position was split to reflect 50% support to Operations and 50% to Administration. The Department also implemented attrition savings associated with vacant Child Support Officer III positions while partially offsetting savings to allow for backfill of a direct service Child Support Officer II position. These changes are technical and organizational in nature and do not represent an overall increase in staffing levels.
Substitutions	Is the department requesting any substitutions of positions? How many substitution requests are for filled positions?	No.
Transfer of Functions	Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.	No.
Interim Exceptions	Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.79 in BY and .78 in BY + 1)? If so, for what reason are the request being made?	No.
Discretionary Workorders	What changes to discretionary workorders is the department proposing? What effect will those changes have on the department’s programs and core service delivery?	No changes to discretionary work orders.
Legislation	Please itemize any legislation required for budget submission, including: A&Es / recurring grants, fee schedules, etc.	The Department does not require County legislation to support its budget request.
Prop J	Identify existing Prop J Analyses that will continue, and if the department’s budget proposes any NEW contracting out of work previously done by City workers.	The Department does not have any existing Prop J Analyses that will continue, and the budget does not propose any new contracting out of work previously performed by City employees.

Budget Equity	Do any changes to the department's budget described above impact the department's ability to implement its racial equity plan? If so please explain.	No.
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**BUDGET FORM 1B: Department Budget Summary
FY 2026-27 and FY 2027-28**

BUDGET FORM 1B: Department Budget Summary

FY 2026-27 and FY 2027-28

DEPARTMENT: CSS Child Support Services

GFS Details

GFS Target Status

FY 2026-27 Reduction Targets	FY 2026-27 Baseline Target	FY 2026-27 Dept Submission	FY 2026-27 Amt Over (Under) Target	FY 2027-28 Reduction Targets	FY 2027-28 Baseline Target	FY 2027-28 Dept Submission	FY 2027-28 Amt Over (Under) Target
0	0	0	0	0	0	0	0
NO GFS				NO GFS			

NGFS - Self Supporting

Account Lvl 2	Category	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept Base
EXPENDITURE	Salaries	8,176,048	8105394	(70,654)	8,882,821	8532645	(350,176)
	Mandatory Fringe Benefits	4,070,752	3717640	(353,112)	4,470,828	3993715	(477,113)
	Non-Personnel Services	887,976	845891	(42,085)	887,979	787630	(100,349)
	Materials & Supplies	38,317	30768	(7,549)	38,317	30768	(7,549)
	Services Of Other Depts	805,738	804078	(1,660)	805,738	804808	(930)
EXPENDITURE		13,978,831	13503771	(475,060)	15,085,683	14149566	(936,117)
REVENUE	Intergovernmental: Federal	8,725,194	8470624	(254,570)	8,725,194	8867367	142,173
	Intergovernmental: State	4,494,796	4363655	(131,141)	4,494,796	4568038	73,242
	Other Revenues	518,782	499675	(19,107)	504,910	544344	39,434
	Expenditure Recovery	169,817	169817	0	169,817	169817	0
REVENUE		13,908,589	13503771	(404,818)	13,894,717	14149566	254,849
Non-General Fund Support	Revenue Surplus(Deficit)	(70,242)	0	70,242	(1,190,966)	0	1,190,966

**BUDGET FORM 2A: Revenue Report
FY 2026-27 and FY 2027-28**

BUDGET FORM 2A: Revenue Report

DEPARTMENT: CSS Child Support Services

Total BY Revenue Change **-404,818** Total BY1 Revenue Change **254,849** Budget Justification

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept Base	Revenue Description and Explanation of Change
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	4400IGRFed	440199	Other Fed-PublicAssistnceAdmin			8,725,194	8,470,624	-254,570	8,725,194	8,867,367	142,173	Represents 66% federal match to 34% State investment from CSS Revenue Fund.
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	4450IGRSta	445299	Other State-Public Assnce Prog			4,494,796	4,363,655	-131,141	4,494,796	4,568,038	73,242	State and federal funding anticipated to support State and Federal In-Kind Initiative.
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0008	CS Operations	Prepayment	10000	Operating	4750OthRev	479995	Child Support Offsetting Aid			518,782	499,675	-19,107	504,910	544,344	39,434	Funding to offset Pre-Paid Retiree Health Subsidy. Offset moved to account number 486410 to better reflect expenditures and 486410 revenue offset.

Budget Form 2B: Schedule of Licenses, Permits, Fines & Service Charges

DEPARTMENT: CSS

Inflation Factor for FY 2026-27 Fee Auto Increase as per Code Section **	
Inflation Factor for FY 2027-28 Fee Auto Increase as per Code Section **	

CPI will be updated in January 2026. Call Controller's Budget Office to confirm CPI before submitting.

TABLE 1 - FEES TO BE CERTIFIED BY CON [Please click here for the latest fee certification letter for reference.](#)

Item	Fee Status M/N	Description	Code Authorization	Auto CPI Adjust Yes/No	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Department Code	Department Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq. ft.)	FY 2025-26 Fee **	FY 2025-26 Units (Est.)	FY 2025-26 Revenue Proposed	FY 2025-26 Cost Recovery (Est.)	FY 2026-27 Fee	FY 2026-27 Units (Est.)	FY 2026-27 Revenue Proposed	FY 2026-27 Cost Recovery (Est.)	FY 2027-28 Fee **	FY 2027-28 Units (Est.)	FY 2027-28 Revenue Proposed	FY 2027-28 Cost Recovery (Est.)	Fiscal Year of Last Increase	Fee Prior to Last Increase
1																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
2																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
3																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
4																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
5																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
6																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
7																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
8																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
9																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
10																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	

TABLE 2 - MODIFIED AND NEW FEES

Item	Fee Status M/N	Description	Code Authorization	Auto CPI Adjust Yes/No	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Department Code	Department Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq. ft.)	FY 2025-26 Fee **	FY 2025-26 Units (Est.)	FY 2025-26 Revenue Proposed	FY 2025-26 Cost Recovery (Est.)	FY 2026-27 Fee	FY 2026-27 Units (Est.)	FY 2026-27 Revenue Proposed	FY 2026-27 Cost Recovery (Est.)	FY 2027-28 Fee **	FY 2027-28 Units (Est.)	FY 2027-28 Revenue Proposed	FY 2027-28 Cost Recovery (Est.)	Fiscal Year of Last Increase	Fee Prior to Last Increase
1																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
2																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
3																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
4																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
5																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
6																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
7																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
8																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
9																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
10																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	

TABLE 3 - CONTINUING FEES

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust Yes/No	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Department Code	Department Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq. ft.)	FY 2025-26 Fee **	FY 2025-26 Units (Est.)	FY 2025-26 Revenue Proposed	FY 2025-26 Cost Recovery (Est.)	FY 2026-27 Fee	FY 2026-27 Units (Est.)	FY 2026-27 Revenue Proposed	FY 2026-27 Cost Recovery (Est.)	FY 2027-28 Fee **	FY 2027-28 Units (Est.)	FY 2027-28 Revenue Proposed	FY 2027-28 Cost Recovery (Est.)	Fiscal Year of Last Increase	Fee Prior to Last Increase
11																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
12																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
13																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
14																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
15																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
16																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
17																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
18																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
19																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
20																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	

Fee Status:
 C Continuing
 M Modified
 N New
 D Discontinued

Note:
 ** If Auto CPI adjustment = Yes, FY 2026-27 and FY 2027-28 Fee will be automatically generated based on the inflation factor determined by the Controller.
 If Auto CPI adjustment = No, FY 2026-27 and FY 2027-28 Fee will remain the same as previous year or entered by dept according to Code Authorization.

Budget Form 2C: Fee Cost Recovery

PLEASE FILL OUT HIGHLIGHTED AREAS AND PROVIDE A DETAILED DESCRIPTION OF THE SERVICE

DEPARTMENT: **CSS**

Fee Name: **[Redacted]**

Department Providing Service: **[Redacted]**
 Fee Administrator: **[Redacted]**
 Code Authorization/ Proposed Fee Ordinance/File No: **[Redacted]**

	Numeric Code	Title
PS Department of Proposed Revenue:	[Redacted]	[Redacted]
PS Fund of Proposed Revenue:	[Redacted]	[Redacted]
PS Authority of Proposed Revenue:	[Redacted]	[Redacted]
PS Project of Proposed Revenue:	[Redacted]	[Redacted]
PS Activity of Proposed Revenue:	[Redacted]	[Redacted]
PS Account of Proposed Revenue:	[Redacted]	[Redacted]

Proposed Fee (FY 2027-28): **[Redacted]** (1)
 Proposed Fee (FY 2026-27): **[Redacted]** (2)
 Current Fee (FY 2025-26): **[Redacted]** (3)

Fee Status (New/Modified): **[Redacted]**
 Fee Status (New/Modified): **[Redacted]**

Detailed Service Description:

Please provide description of service

Proposed Fee (FY 2027-28):	\$ -	FY 2027-28 Proposed Fee Increase/Decrease:	\$ -
Proposed Fee (FY 2026-27):	\$ -	FY 2027-28 % Proposed Fee Change from FY 2024-25 Fee:	#DIV/0!
Current Fee (FY 2025-26):	\$ -	FY 2026-27 Proposed Fee Increase/Decrease:	\$ -
		FY 2026-27 % Proposed Fee Change from Current Fee:	#DIV/0!

Fee Prior to Current:	[Redacted]	Fiscal Year of Prior Fee Change:	[Redacted]
Current Fee Increase/Decrease from Prior Fee:	\$ -	% Current Fee Change from Prior Fee:	#DIV/0!

FY2026-27			
ESTIMATED REVENUE DERIVED FROM SERVICE		ESTIMATED COSTS TO PROVIDE SERVICE - USE WORKSHEET 24-25, BELOW	
A Quantity Estimated (# of Units of Service Provided)	[Redacted]	D Direct Costs	FY 2025-26
B Fee per Unit (Proposed)	\$ -	Productive Labor & Benefits (0.75 of 2025-26 Salary & MFB)	Estimated Cost % of Total
C FY 2025-26 Revenue Budgeted (A x B)	\$ -	Leave & Non-Productive Time (0.25 of FY 2025-26 Salary & MFB)	\$ - #DIV/0!
		Space Rental Equivalent	\$ - #DIV/0!
		Materials & Supplies	\$ - #DIV/0!
		Other (Please Describe on Worksheet)	\$ - #DIV/0!
		E Indirect Costs	Rate
		Departmental Overhead	0.00% \$ - #DIV/0!
		Central Services Overhead	3.00% \$ - #DIV/0!
		F FY 2025-26 Direct & Indirect Costs	\$ - #DIV/0!
G FY 2025-26 Revenue Recovery Rate (C/F):	#DIV/0!		
H Required Fee For 100% Cost Recovery (F/A):	#DIV/0!		
I Over (+) or Under (-) 100% Cost Recovery (B-H):	#DIV/0!		
J FY 2025-26 Estimated Revenue [(2) x A]:			\$ -
K FY 2024-25 Estimated Revenue [(3) x A]:			\$ -
L FY 2025-26 Estimated Revenue Increase/Decrease Based on Proposed Fee [J -K]:			\$ -

FY2027-28			
ESTIMATED REVENUE DERIVED FROM SERVICE		ESTIMATED COSTS TO PROVIDE SERVICE - USE WORKSHEET 25-26, BELOW	
A Quantity Estimated (# of Units of Service Provided)	[Redacted]	D Direct Costs	FY 2026-27
B Fee per Unit (Proposed)	\$ -	Productive Labor & Benefits (0.75 of 2026-27 Salary & MFB)	Estimated Cost % of Total
C FY 2026-27 Revenue Budgeted (A x B)	\$ -	Leave & Non-Productive Time (0.25 of FY 2026-27 Salary & MFB)	\$ - #DIV/0!
		Space Rental Equivalent	\$ - #DIV/0!
		Materials & Supplies	\$ - #DIV/0!
		Other (Please Describe on Worksheet)	\$ - #DIV/0!
		E Indirect Costs	Rate
		Departmental Overhead	0.00% \$ - #DIV/0!
		Central Services Overhead	3.00% \$ - #DIV/0!
		F FY 2026-27 Direct & Indirect Costs	\$ - #DIV/0!
G FY 2026-27 Revenue Recovery Rate (C/F):	#DIV/0!		
H Required Fee For 100% Cost Recovery (F/A):	#DIV/0!		
I Over (+) or Under (-) 100% Cost Recovery (B-H):	#DIV/0!		
J FY 2026-27 Estimated Revenue [(1) x A]:			\$ -
K FY 2025-26 Estimated Revenue [(2) x A]:			\$ -
L FY 2026-27 Estimated Revenue Increase/Decrease Based on Proposed Fee [J - K]:			\$ -

Estimated Costs Worksheet FY 2026-27

Direct Costs

Labor and Benefits

Please use the worksheet below to list all job classes necessary to support the services provided. Add rows if necessary.

Please also provide a description of the work and the estimated hours for each job class required to perform each unit of service

Job Classes	Job Class Title	Description of Work	Hours per Unit of Service
1234	Test	Processes Payment	1.20

Please fill out the Salary and Benefits Amount per FTE column

Job Class	Job Class Title	Salary and Benefits Amount per FTE	Hours Worked	Hourly Rate	Salary and Benefits Amount
1234	Test		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
Total:					\$0.00

Space Rental Equivalent

Cost

- 1
- 2
- 3

Total:

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Description

Materials and Supplies

Cost

- 1
- 2
- 3

Total:

\$0.00

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Description

Other Costs

Cost

- 1
- 2
- 3

Total:

\$0.00

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Description

Indirect Costs

Rate	Source

Please provide supporting documentation for how Departmental overhead rate was derived.

Estimated Costs Worksheet FY 2027-28

Direct Costs

Labor and Benefits

Please use the worksheet below to list all job classes necessary to support the services provided. Add rows if necessary.
 Please also provide a description of the work and the estimated hours for each job class required to perform each unit of service

JobClasses	Job Class Title	Description of Work	Hours per Unit of Service

Please fill out the Salary and Benefits Amount per FTE column

Job Class	Job Class Title	Salary and Benefits Amount per FTE	Hours Worked	Hourly Rate	Salary and Benefits Amount
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
Total:					\$0.00

Space Rental Equivalent Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	
Total:	\$0.00

Materials and Supplies Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	
Total:	\$0.00

Other Costs Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	
Total:	\$0.00

Indirect Costs

Rate	Source

Please provide supporting documentation for how Departmental overhead rate was derived.

**BUDGET FORM 3A: Expenditure Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 3A: Expenditure Change

DEPARTMENT: CSS Child Support Services

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account Account Title	Equipment #	TRIO	Agency Use	Change -475060		Change -936117		Explanation of Change		
																				FY 2026-27	FY 2026-27	FY 2027-28	FY 2027-28			
																				Base	Department	Dept - Base	Base		Department	Dept - Base
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular			903,745	1,027,609	123864	967,243	1,099,895	132652	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	513010	Retire City Misc			133,610	151,361	17751	151,331	171,482	20151	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)			52,747	60,427	7680	56,340	64,564	8224	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)			13,105	14,901	1796	14,026	15,949	1923	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	515010	Health Service-City Match			44,705	46,250	1545	48,731	50,415	1684	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B			6,958	7,912	954	7,447	8,469	1022	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC			2,078	2,363	285	2,224	2,529	305	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	515710	Dependent Coverage			89,393	100,063	10670	97,440	109,071	11631	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	515990	Health Service - Other			20,598	0	-20598	20,598	0	-20598	Adjusted to correct error.
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	516010	Dental Coverage			8,176	9,054	878	8,502	9,416	914	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	519110	Flexible Benefit Package			3,185	9,554	6369	3,471	10,413	6942	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0001	CS Operations	Administration/General	10000	Operating	5130Fringe	519120	Long Term Disability Insurance			3,101	2,870	-231	3,317	3,069	-248	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0002	CS Operations	Case Management	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular			6,373,627	4,575,313	-1798314	6,956,693	4,756,285	-2200408	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0002	CS Operations	Case Management	10000	Operating	5130Fringe	513010	Retire City Misc			947,667	682,401	-265266	1,094,276	750,007	-344269	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0002	CS Operations	Case Management	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)			370,726	277,688	-93038	403,676	287,667	-116009	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0002	CS Operations	Case Management	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)			93,555	67,481	-26074	102,019	70,114	-31905	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0002	CS Operations	Case Management	10000	Operating	5130Fringe	515010	Health Service-City Match			360,897	298,966	-61931	393,391	316,035	-77356	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0002	CS Operations	Case Management	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B			49,693	35,846	-13847	54,161	37,239	-16942	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0002	CS Operations	Case Management	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC			14,837	10,700	-4137	16,196	11,133	-5063	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0002	CS Operations	Case Management	10000	Operating	5130Fringe	515710	Dependent Coverage			583,837	429,532	-154305	636,411	428,499	-207912	See Form 3B
NGFS	CSS	229264	CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001654-0002	CS Operations	Case Management	10000	Operating	5130Fringe	515990	Health Service - Other			303,469	0	-303469	303,469	0	-303469	Adjusted to correct error.

**BUDGET FORM 38: Position Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 38: Position Change

DEPARTMENT: CSS Child Support Services

GFS Type	Dept	Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project/Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl	Agency Use	Job Class	Job Title	Status	Action	Position	Total BY FTE Change		-0.5		-9899		Total BY1 FTE Change		-2.48		Total BY1 Amount Change		-60322	Explanation of Change							
																							FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27			FY 2026-27						
																							Base	Dept	Dept	Base	Dept	Dept	Base	Dept	Dept	Base	Dept	Dept			Base	Dept	Dept	Base	Dept	Dept	Base
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0001	CSS Operations	Administration/General	10000	Operating	6010Salary	0622_C	Manager I	A	R	01094374-1	0	1	1	0	180,332	180,332	0	1	1	0	193,126	193,126										
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0001	CSS Operations	Administration/General	10000	Operating	6130Fringe	0622_C	Manager I	A	R	01094374-1	0	0	0	72,025	72,025	0	0	0	0	79,297	79,297											
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0001	CSS Operations	Administration/General	10000	Operating	6010Salary	1490_C	Executive Secretary I	A	R	01117907-1	1	0.5	-0.5	112,908	56,468	-56,468	1	0.5	-0.5	0	120,849	-62,874	Position supports Operations 50% of time and 50% to Admin.									
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0001	CSS Operations	Administration/General	10000	Operating	6130Fringe	1490_C	Executive Secretary I	A	R	01117907-1	0	0	0	48,666	24,328	-24,328	0	0	0	53,496	26,747	-26,749	Position supports Operations 50% of time and 50% to Admin.									
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6010Salary	0622_C	Manager I	A	R	01094374-1	1	0	-1	180,332	0	-180,332	1	0	-1	193,126	0	-193,126										
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6130Fringe	0622_C	Manager I	A	R	01094374-1	0	0	0	72,025	0	-72,025	0	0	0	79,297	0	-79,297										
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6010Salary	1490_C	Executive Secretary I	A	R	01117907-1	0	0.5	0.5	0	56,468	56,468	0	0.5	0.5	0	60,475	60,475	Position supports Operations 50% of time and 50% to Admin.									
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6130Fringe	1490_C	Executive Secretary I	A	R	01117907-1	0	0	0	24,328	24,328	0	0	0	26,747	26,747	Position supports Operations 50% of time and 50% to Admin.											
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6010Salary	8158_C	Child Support Officer II	A	R	01057107-1	1	0	-1	119,200	0	-119,200	1	0	-1	127,657	0	-127,657	Position reassigned from Case Management (002) to Legal Services (009) to effectively track legal costs.									
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6010Salary	8158_C	Child Support Officer II	A	R	01052489-1	1	0	-1	119,200	0	-119,200	1	0	-1	127,657	0	-127,657	Position reassigned from Case Management (002) to Legal Services (009) to effectively track legal costs.									
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6010Salary	8158_C	Child Support Officer II	A	R	01088586-1	1	0	-1	119,200	0	-119,200	1	0	-1	127,657	0	-127,657	8158 position supports EPIC Initiative full time.									
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6010Salary	8158_C	Child Support Officer II	A	R	01091518-1	1	0	-1	119,200	0	-119,200	1	0	-1	127,657	0	-127,657	Position reassigned from Case Management (002) to Legal Services (009) to effectively track legal costs.									
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6010Salary	8158_C	Child Support Officer II	A	R	01107948-1	1	0	-1	119,200	0	-119,200	1	0	-1	127,657	0	-127,657	Position reassigned from Case Management (002) to Legal Services (009) to effectively track legal costs.									
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6130Fringe	8158_C	Child Support Officer II	A	R	01057107-1	0	0	0	50,164	0	-50,164	0	0	0	55,170	0	-55,170	Position reassigned from Case Management (002) to Legal Services (009) to effectively track legal costs.									
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6130Fringe	8158_C	Child Support Officer II	A	R	01062490-1	0	0	0	50,164	0	-50,164	0	0	0	55,170	0	-55,170	Position reassigned from Case Management (002) to Legal Services (009) to effectively track legal costs.									
NGFS	CSS	229264		CSS Child Support Services	229264	CSS Child Support Services	229264	CSS Child Support Services	11300	SR Child Support-Operating	10001664-0002	CSS Operations	Case Management	10000	Operating	6130Fringe	8158_C	Child Support Officer II	A	R	0108866-1	0	0	0	50,164	0	-50,164	0	0	0	55,170	0	-55,170	8158 position supports EPIC Initiative full time.									

BUDGET FORM 4A: Equipment Request
FY 2026-27 and FY 2027-28

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

BUDGET FORM 4A: New General Fund Equipment Request - No Vehicles

DEPARTMENT: CSC

Departments that are making General Fund equipment requests should complete this form.

Do not load General Fund equipment requests in the budget system - they will be loaded centrally in Mayor phase.

Equipment numbers will be finalized after the Mayor's Budget Office determines citywide equipment allocations.

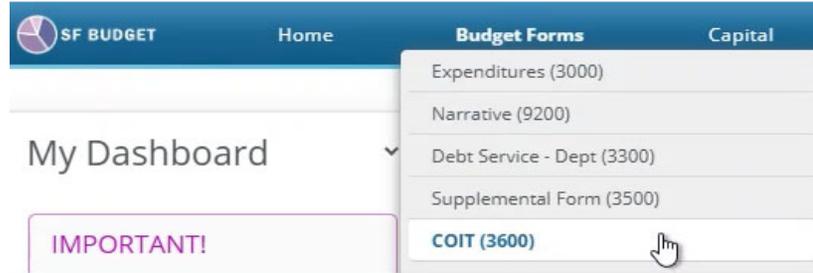
Where applicable, include installation or outfitting costs in the same line item budget request in the table below.

Fiscal Year	Equipment Description	Justification of Need	Project ID	Project Title	Equipment #	New/Replace	Number of Units	Cost Per Unit	Total Cost	New Request	Rollover Units	Rollover Cost Per Unit	Rollover Total Cost
-------------	-----------------------	-----------------------	------------	---------------	-------------	-------------	-----------------	---------------	------------	-------------	----------------	------------------------	---------------------

**COIT and Capital Budget Submissions
FY 2026-27 and FY 2027-28**

COIT ----->

Please submit COIT requests in BFM form COIT (3600), and refer to Budget Instructions document for more information



CAPITAL ----->

GFS CPC Capital Requests: Please enter in BFM form, **Capital - Dept Request - CPC GFS (7900)**

NGFS CPC Capital Requests: Please enter in BFM form, **Capital - Dept Request - CPC NGFS+ (7200)**

All Other Capital Requests: Please enter in BFM form, **Capital - Dept Request -Non-CPC (7300)**



This Tab is filtered for work orders that are not balanced between requesting and performing departments. To remove or change this filter and view all work orders, go to the "Input Controls" in the navigation pane; change the value under Report Input Controls. All entries can also be reviewed in Tab2 and Tab3.

Off-Budget is one-sided and is considered balance. It is unbalance only when Requesting (8000) and Performing (8100) does not agree.

WO is balanced on the forms.

Please Fill Out Blue Shaded Areas Only.

027-Airport Commission
 Safety and Security Services PPE FY23 26.1
 General Aviation Security Services
 COMPARATIVE COSTS OF CONTRACTING VS. IN-HOUSE SERVICES (1) (2)
 FISCAL YEAR 2022-23

ESTIMATED CITY COSTS:

PROJECTED PERSONNEL COSTS

Job Class Title	Class	# of Full Time Equivalent Positions	Bi-Weekly Rate per FTE		Annual Cost		
			Low	High	Low	High	
Security Guard	8202	26.00	1,978	2,403	\$ 1,342,271	\$ 1,630,676	
Building and Ground Patrol Officer	8207	5.00	2,403	2,922	\$ 313,592	\$ 381,321	
Airport Operations Supervisor	9220	0.05	3,855	4,685	\$ 5,031	\$ 6,114	
Manager III	0931	0.05	4,777	6,159	\$ 6,234	\$ 8,037	
0	0.00				\$ -	\$ -	
0	0.00				\$ -	\$ -	
0	0.00				\$ -	\$ -	
0	0.00				\$ -	\$ -	
0	0.00				\$ -	\$ -	
0	0.00				\$ -	\$ -	
Holiday Pay (if applicable)	n/a	n/a					
Night / Shift Differential (if applicable)	n/a	n/a					
Overtime Pay (if applicable)	n/a	n/a					
Other Pay (if applicable)	n/a	n/a					
Total FTE		31.1					
					Total Salary Costs-->	\$ 1,667,127	\$ 2,026,148
					Total of Other Compensation-->	\$ -	\$ -

FRINGE BENEFITS

Job Class	\$ Amount
Benefits per FTE--Job Class #:	
8202	33,587
8207	35,055
9220	47,672
0931	61,793
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
Total Fringe Benefits	\$ 955,894
	\$ 1,054,007

ADDITIONAL CITY COSTS

Insert all additional costs, with a description, that the City would incur if providing the service.	\$ -	\$ -
May include capital costs, materials & supplies, uniforms, technology, as is comparable to the contract components.	\$ -	\$ -
	\$ -	\$ -
Total Capital & Operating	\$ -	\$ -

COST COMPARISON SUMMARY

ESTIMATED TOTAL CITY COST	\$ 2,623,021	\$ 3,080,156
LESS: ESTIMATED TOTAL CONTRACT COST	\$ 2,318,141	\$ 2,322,269
ESTIMATED SAVINGS	\$ 304,880	\$ 757,887
% of Savings to City Cost	12%	25%

Comments/Assumptions:
 1. FY 2007 was the first year these services were contracted out.
 2. Salary levels reflect proposed salary rates effective July 1, 2018. Costs are represented as annual 12 month costs.
 3. Variable fringe benefits consist of Social Security, Medicare, employer retirement, employee retirement pick-up and long-term disability, where applicable.
 4. Fixed fringe benefits consist of health and dental rates plus an estimate of dependent coverage.
 <List any other comments or assumptions>
 N/A

Salary and Benefits for Each Job Class from BFM Reporting FTE Cost Report

Complete this with the cost of 1.0 FTE; the actual FTE needs will be calculated in the Personnel and Fringe Benefit costs.

Year (BY, aka FY 22/23)	Job Class Number	Job Class Title	FTE	5010 Salary	5130 Benefits	Total Sal & Ben
FY 22/23	8202	Security Guard	26.00	\$ 58,775	\$ 33,587	\$ 2,401,419
FY 22/23	8207	Building and Ground Patrol Officer	5.00	\$ 71,459	\$ 35,055	\$ 532,572
FY 22/23	9220	Airport Operations Supervisor	0.05	\$ 118,010	\$ 47,672	\$ 8,284
FY 22/23	0931	Manager III	0.05	\$ 155,115	\$ 61,793	\$ 10,845
			-			\$ -
			-			\$ -
			-			\$ -
			-			\$ -
			-			\$ -
			-			\$ -

Please run Prop J Report under BFM Reporting and include with budg

Department:

Contract:

SEC. 2.15 SUPPLEMENTAL REPORTS REQUIRED

Any officer, department or agency seeking Board approval of a contract for personal services under Charter Section 10.104(15) shall submit a supplemental report to the Board of Supervisors in connection with the contract and the Controller's certification. The report shall summarize the essential terms of the proposed contract and address the following subjects:

1. The department's basis for proposing the Prop J certification;

[Shaded area for response to item 1]

2. The impact, if any, the contract will have on the provision of services covered by the contract, including a comparison of specific levels of service, in measurable units where applicable, between the current level of service and those proposed under the contract. For contract renewals, a comparison shall be provided between the level of service in the most recent year the service was provided by City employees and the most recent year the service was provided by the contractor;

[Shaded area for response to item 2]

3. The department's proposed or, for contract renewals, current oversight and reporting requirements for the services covered by the contract:

[Shaded area for response to item 3]

4. The contractor's proposed or, for contract renewals, current wages and benefits for employees covered under the contract, and the contractor's current labor agreements for employees providing the services covered by the contract:

[Shaded area for response to item 4]

5. The department's proposed or, for contract renewals, current procedures for ensuring the contractor's ongoing compliance with all applicable contracting requirements, including Administrative Code Chapter 12P (the Minimum Compensation Ordinance), Chapter 12Q (the Health Care Accountability Ordinance); and Section 12B.1(b) (the Equal Benefits Ordinance);

[Shaded area for response to item 5]

6. The department's plan for City employees displaced by the contract; and,

[Shaded area for response to item 6]

7. A discussion, including timelines and cost estimates, of under what conditions the service could be provided in the future using City employees. (Added by Ord. 105-04, File No. 040594, App. 6/10/2004):

[Shaded area for response to item 7]

8. Changes in any elements of the Contractor and/or City side since the prior approved Prop J.

[Shaded area for response to item 8]

9. Name and job title of the person completing this questionnaire:

[Shaded area for response to item 9]

Please run Prop J Report under BFM Reporting and include with b

Note: All departments, should complete Prop J Analyses for FY2026-27; Fixed Budget departments should also co

FISCAL YEAR 2026-27

Department:

Contract:

City cost if services are not contracted out	<i>Low Range</i>	<i>High Range</i>
Total Annual Salary	\$ 0	\$ 0
Total Other Pay	\$ 0	\$ 0
Total Fringe Benefits	\$ 0	\$ 0
Additional City Costs	\$ 0	\$ 0
	\$ 0	\$ 0

City cost if services are contracted out		
Contract Cost	\$ 0	\$ 0
Contract Monitoring	\$ 0	\$ 0
	\$ 0	\$ 0

City savings from contracting out, Savings/(Cost)		
	\$ 0	\$ 0
	0%	0%

FISCAL YEAR 2027-28

Department:

Contract:

City cost if services are not contracted out	<i>Low Range</i>	<i>High Range</i>
Total Annual Salary	\$ 0	\$ 0
Total Other Pay	\$ 0	\$ 0
Total Fringe Benefits	\$ 0	\$ 0
Additional City Costs	\$ 0	\$ 0
	\$ 0	\$ 0

City cost if services are contracted out		
Contract Cost	\$ 0	\$ 0
Contract Monitoring	\$ 0	\$ 0
	\$ 0	\$ 0

City savings from contracting out, Savings/(Cost)		
	\$ 0	\$ 0

0%

0%

udget submission. Example report is shown below.

complete for FY2027-28.

Please run Prop J Report under BFM Reporting and include with budget submission. Example report is shown bel

Note: All departments, should complete Prop J Analyses for FY2026-27; Fixed Budget departments should also complete for FY2027-28.

CONTRACT COSTS DETAILS						
Department:		[DEPARTMENT]				
Contract:		[CONTRACT TITLE]				
FY 2027 Contract Monitoring Costs:						
	vJName	Job Class	FTE	FY 2026-27 Personnel Cost Low	FY 2026-27 Personnel Cost High	
0		0	0.00	\$ 0	\$ 0	0
			Sum:	\$ 0	\$ 0	0
Reasons for no contract monitoring						
N/A						
FY 2027 Contract Cost Calculation						
	List of all contract components	Nbr of Units	Notes / Unit Measure	FY 2026-27 Low Estimate	FY 2026-27 High Estimates	
0		0	0	\$ 0	\$ 0	0
				Total Non-Personnel Costs: \$	0 \$	0
ESTIMATED TOTAL CONTRACT				\$ 0	\$ 0	0
Comments/Assumptions						
0						
Contract Cost Source of Data						
0						
Contract's Year of Data						
n						
Contract cost based on RFP?						
n						
FY 2028 Contract Monitoring Costs:						
	vJName	Job Class	FTE	FY 2027-28 Personnel Cost Low	FY 2027-28 Personnel Cost High	
0		0	0.00	\$ 0	\$ 0	0
			Sum:	\$ 0	\$ 0	0
Reasons for no contract monitoring						
N/A						
FY 2028 Contract Cost Calculation						
	List of all contract components	Nbr of Units	Notes / Unit Measure	FY 2027-28 Low Estimate	FY 2027-28 High Estimates	
0		0	0	\$ 0	\$ 0	0
				Total Non-Personnel Costs: \$	0 \$	0
ESTIMATED TOTAL CONTRACT				\$ 0	\$ 0	0
Comments/Assumptions						
0						
Contract Cost Source of Data						
0						
Contract's Year of Data						
0						
Contract cost based on RFP?						
0						

Please run Prop J Report under BFM Reporting and include with b

CITY COSTS ESTIMATES					
Department:		[DEPARTMENT]			
Contract:		[CONTRACT TITLE]			
FY 2027 Projected Personnel Costs					
Job Name	Job Class	FTE	FY 2026-27 Personnel Cost Low	FY 2026-27 Personnel Cost High	
0	0	0.0	\$ -	\$ -	-
0	0	0.0	\$ -	\$ -	-
0	0	0.0	\$ -	\$ -	-
0	0	0.0	\$ -	\$ -	-
Holiday Pay (if applicable - load in BFM)	0	0.0	\$ -	\$ -	-
Premium Pay (if applicable - load in BFM)	0	0.0	\$ -	\$ -	-
Overtime Pay (if applicable - load in BFM)	0	0.0	\$ -	\$ -	-
Sum:		-	\$ -	\$ -	-
FY 2027 Projected Non-Personnel Costs					
Item Description	Nbr of Units	Notes/Unit Measures	FY 2026-27 Low Estimate	FY 2026-27 High Estimates	
0	0		\$ 0	\$ 0	0
0	0		\$ 0	\$ 0	0
Total Non-Personnel			\$ 0	\$ 0	0
ESTIMATED TOTAL CITY COST			\$ 0	\$ 0	0
Comments/Assumptions					
FY 2028 Projected Personnel Costs					
Job Name	Job Class	FTE	FY 2027-28 Personnel Cost Low	FY 2027-28 Personnel Cost High	
0	0	0.0	\$ -	\$ -	-
0	0	0.0	\$ -	\$ -	-
0	0	0.0	\$ -	\$ -	-
0	0	0.0	\$ -	\$ -	-
Holiday Pay (if applicable - load in BFM)	0	0.0	\$ -	\$ -	-
Premium Pay (if applicable - load in BFM)	0	0.0	\$ -	\$ -	-
Overtime Pay (if applicable - load in BFM)	0	0.0	\$ -	\$ -	-
Sum:		-	\$ -	\$ -	-
FY 2028 Projected Non-Personnel Costs					
Item Description	Nbr of Units	Notes/Unit Measures	FY 2027-28 Low Estimate	FY 2027-28 High	
0	0		\$ 0	\$ 0	0
0	0		\$ 0	\$ 0	0
Total Non-Personnel			\$ 0	\$ 0	0
ESTIMATED TOTAL CITY COST			\$ 0	\$ 0	0
Comments/Assumptions					

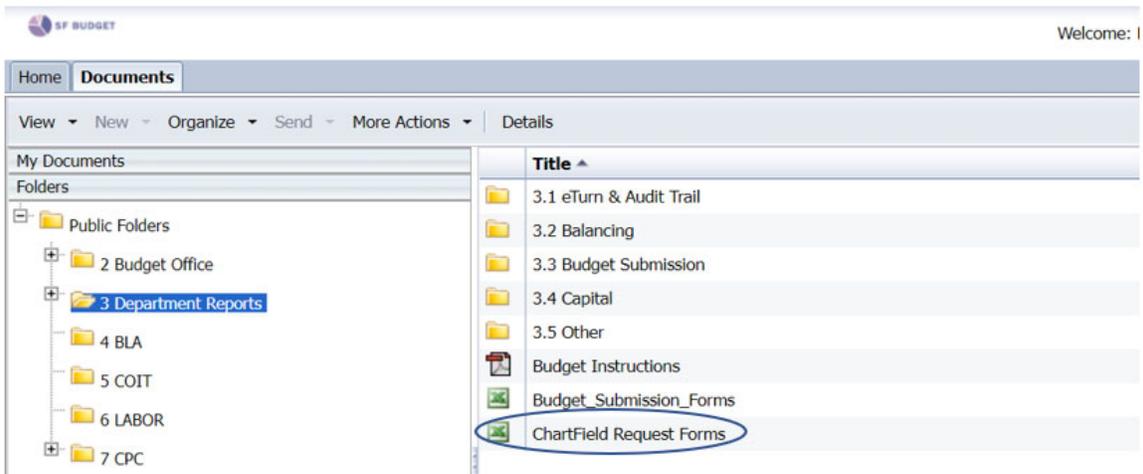
budget submission. Example report is shown below.

Please run Prop J Report under BFM Reporting and include with budget submission. Example report is shown below.

[DEPARTMENT]					
[CONTRACT TITLE]					
COMPARATIVE COSTS OF CONTRACTING VS. IN-HOUSE SERVICES					
FISCAL YEAR 2026-27					
PROJECTED PERSONNEL COSTS					
Job Name	Job Class	FTE	FY 2026-27 Personnel Cost Low	FY 2026-27 Personnel Cost High	
0	0	0.00	\$ 0	\$ 0	0
0	0	0.00	\$ 0	\$ 0	0
0	0	0.00	\$ 0	\$ 0	0
0	0	0.00	\$ 0	\$ 0	0
Holiday Pay - Miscellaneous			\$ 0	\$ 0	0
Overtime - Miscellaneous			\$ 0	\$ 0	0
Premium Pay - Miscellaneous			\$ 0	\$ 0	0
Sum:			0.00	\$ 0	0
ADDITIONAL CITY COSTS					
Item Description	Nbr of Units	Notes / Unit Measure	FY 2026-27 Low Estimate	FY 2026-27 High Estimate	
0	0	0	\$ 0	\$ 0	0
0	0	0	\$ 0	\$ 0	0
Personnel Costs:			\$ 0	\$ 0	0
ESTIMATED TOTAL CITY COST			\$ 0	\$ 0	0
COST COMPARISON SUMMARY					
ESTIMATED TOTAL CITY COST			\$ 0	\$ 0	0
LESS: ESTIMATED TOTAL CONTRACT COST			\$ 0	\$ 0	0
ESTIMATED SAVINGS			\$ 0	\$ 0	0
% of Savings to City Cost			0.00%	0.00%	
FISCAL YEAR 2027-28					
PROJECTED PERSONNEL COSTS					
Job Name	Job Class	FTE	FY 2027-28 Personnel Cost Low	FY 2027-28 Personnel Cost High	
0	0	0.00	\$ 0	\$ 0	0
0	0	0.00	\$ 0	\$ 0	0
0	0	0.00	\$ 0	\$ 0	0
0	0	0.00	\$ 0	\$ 0	0
Holiday Pay - Miscellaneous			\$ 0	\$ 0	0
Overtime - Miscellaneous			\$ 0	\$ 0	0
Premium Pay - Miscellaneous			\$ 0	\$ 0	0
Sum:			0.00	\$ 0	0
ADDITIONAL CITY COSTS					
Item Description	Nbr of Units	Notes / Unit Measure	FY 2027-28 Low Estimate	FY 2027-28 High Estimate	
0	0	0	\$ 0	\$ 0	0
0	0	0	\$ 0	\$ 0	0
Personnel Costs:			\$ 0	\$ 0	0
ESTIMATED TOTAL CITY COST			\$ 0	\$ 0	0
COST COMPARISON SUMMARY					
ESTIMATED TOTAL CITY COST			\$ 0	\$ 0	0
LESS: ESTIMATED TOTAL CONTRACT COST			\$ 0	\$ 0	0
ESTIMATED SAVINGS			\$ 0	\$ 0	0
% of Savings to City Cost			0.00%	0.00%	

Chartfield request forms

Please see ChartField Request Forms in BFM Links> SF Budget Reports> 3 Department Reports



The screenshot displays the SF BUDGET web interface. At the top, there is a navigation bar with 'Home' and 'Documents' tabs. Below this is a menu bar with options: 'View', 'New', 'Organize', 'Send', 'More Actions', and 'Details'. The main content area is divided into two panes. The left pane, titled 'My Documents', shows a tree view of folders under 'Public Folders'. The folders listed are '2 Budget Office', '3 Department Reports' (which is selected and highlighted in blue), '4 BLA', '5 COIT', '6 LABOR', and '7 CPC'. The right pane, titled 'Title', shows a list of documents. The documents listed are: '3.1 eTurn & Audit Trail', '3.2 Balancing', '3.3 Budget Submission', '3.4 Capital', '3.5 Other', 'Budget Instructions', 'Budget_Submission_Forms', and 'ChartField Request Forms'. The 'ChartField Request Forms' document is circled in blue.

My Documents	
Folders	
Public Folders	
2 Budget Office	
3 Department Reports	
4 BLA	
5 COIT	
6 LABOR	
7 CPC	

Title ^	
3.1 eTurn & Audit Trail	
3.2 Balancing	
3.3 Budget Submission	
3.4 Capital	
3.5 Other	
Budget Instructions	
Budget_Submission_Forms	
ChartField Request Forms	

Subsetting request forms to the right

Budget System and Reporting Security Access Form

Supervisors must submit an online BFM new user SF BUDGET SYSTEM ACCESS REQUEST form availab

Contact List for The Mayor's Budget Office and the Controller's Office

Code	Department Name	Mayor's Office	Controller's Budget & Analysis	Controller's Accounting Operations
AAM	Asian Art Museum	Luisa Coy	Marie Warchol	Lilly Ting
ADM	General Services Agency - Administrative Services	Tiffany Young	Calvin Quock	Maricar Gratuito
ADP	Adult Probation	Tabitha Romero	Kenyetta Hinton	Lily Li
AHR	Agency for Human Rights	Eliza Pugh	Sally Ma	Lilly Ting
AIR	Airport	Matthew Puckett	Calvin Quock	Melson Mangrobang
ART	Arts Commission	Luisa Coy	Marie Warchol	Lilly Ting
ASR	Assessor/Recorder	Luisa Coy	Michael Mitton	Maricar Gratuito
BOS	Board of Supervisors	Joshua Cardenas	Michael Mitton	Lilly Ting
CAT	City Attorney	Daniel Cawley	Sally Ma	Maricar Gratuito
CHF	Children, Youth & Their Families	Joshua Cardenas	Calvin Quock	Lily Li
CON	Controller	Matthew Puckett	Calvin Quock	Melson Mangrobang
CPC	City Planning	Jack English	Greyson Spencer	Maricar Gratuito
CRT	Superior Court	Eliza Pugh	Marie Warchol	Lily Li
CSC	Civil Service Commission	Daniel Cawley	Michael Mitton	Lilly Ting
CSS	Child Support Services	Joshua Cardenas	Calvin Quock	Lilly Ting
DAT	District Attorney	Tabitha Romero	Kenyetta Hinton	Lily Li
DBI	Department of Building Inspection	Jack English	Greyson Spencer	Maricar Gratuito
DEC	Department of Early Childhood	Joshua Cardenas	Greyson Spencer	Lilly Ting
DPA	Department of Police Accountability	Tabitha Romero	Sally Ma	Lily Li
DPH	Department of Public Health	Santiago Silva	Sally Ma	Josephine Liu
DPW	Public Works	Daniel Cawley	Sally Ma	Melson Mangrobang
HSA	Human Services Agency	Eliza Pugh	Calvin Quock	Sally Chan
DEM	Emergency Communications	Matthew Puckett	Kenyetta Hinton	Lily Li
ECN	Economic & Workforce Development	Luisa Coy	Kenyetta Hinton	Maricar Gratuito
ENV	Environment	Joshua Cardenas	Marie Warchol	Maricar Gratuito
ETH	Ethics Commission	Eliza Pugh	Marie Warchol	Maricar Gratuito
FAM	Fine Arts Museum	Luisa Coy	Marie Warchol	Lilly Ting
FIR	Fire Department	Matthew Puckett	Calvin Quock	Lily Li
GEN	General City Responsibility	Daniel Cawley	Devin Macaulay	Melson Mangrobang
HRD	Human Resources	Daniel Cawley	Michael Mitton	Maricar Gratuito
HOM	Dept. of Homelessness and Supportive Housing	Santiago Silva	Kenyetta Hinton	Sally Chan
HSS	Health Service System	Jack English	Kenyetta Hinton	Josephine Liu
JUV	Juvenile Probation	Tabitha Romero	Sally Ma	Lily Li
LIB	Public Library	Eliza Pugh	Marie Warchol	Lilly Ting
LLB	Law Library	Eliza Pugh	Marie Warchol	Lilly Ting
MTA	Municipal Transportation Agency	Jack English	Sally Ma	Melson Mangrobang
MYR	Mayor	Santiago Silva	Greyson Spencer	Maricar Gratuito
BOA	Board of Appeals	Joshua Cardenas	Greyson Spencer	Maricar Gratuito
PDR	Public Defender	Tabitha Romero	Sally Ma	Lily Li
POL	Police Department	Tabitha Romero	Kenyetta Hinton	Lily Li
PRT	Port	Luisa Coy	Kenyetta Hinton	Maricar Gratuito
PUC	Public Utilities Commission	Joshua Cardenas	Kenyetta Hinton	Lilly Ting
REC	Recreation & Park	Eliza Pugh	Greyson Spencer	Melson Mangrobang
REG	Elections	Joshua Cardenas	Sally Ma	Maricar Gratuito
RET	Retirement System	Jack English	Michael Mitton	Lilly Ting
RNT	Rent Arbitration Board	Tiffany Young	Greyson Spencer	Maricar Gratuito
SCI	Academy of Sciences	Luisa Coy	Calvin Quock	Lilly Ting
SDA	Office of Sheriff's Inspector General	Tabitha Romero	Sally Ma	Lily Li
SHF	Sheriff's Department	Matthew Puckett	Calvin Quock	Lily Li
TIS	General Services Agency - Technology	Tiffany Young	Calvin Quock	Maricar Gratuito
TTX	Treasurer / Tax Collector	Matthew Puckett	Michael Mitton	Lily Li
WAR	War Memorial	Luisa Coy	Calvin Quock	Lilly Ting
OCII	Office of Community Investment and Infrastructure	Eliza Pugh	Devin Macaulay	Josephine Liu