

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

LONDON N. BREED

PROPOSED BUDGET

FISCAL YEARS 2024-2025 & 2025-2026



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EXECUTIVE SUMMARY

CIVIC
CENTER



MAYOR'S LETTER

June 1, 2024

Dear San Francisco Residents,

I am honored to present the City and County of San Francisco's budget for the fiscal years 2024-25 and 2025-26. This balanced budget of \$15.9 billion and \$15.5 billion each respective fiscal year comes at a challenging moment for our city. Closing the \$789.3 million two-year shortfall required difficult choices and a prioritization of services. Ultimately, this budget reflects our values: investing in our employees, sustaining core services, and building towards long-term economic vitality.

I am proud to make a bold investment in our workforce. Our over 30,000 dedicated employees are the backbone of the City, ensuring vital services reach our diverse communities. They are committed to putting in the necessary hard work to serve, and be accountable to, the residents of San Francisco. By investing in competitive compensation and robust pipelines for talent, we can continue attracting and retaining top professionals across all departments and job classifications.

I also know that public safety is a top priority for our residents, workers, and visitors alike. This budget makes investments in public safety across this City, through staffing and capacity for the Police Department and Sheriff's Office to bolster patrolling and emergency response. It also maintains the budgets for other public safety agencies and builds on the success of Public Safety Ambassador programs.

We know that San Francisco is a wonderful place to start and grow a family, and we also know it can be expensive to keep that family in our city.



Access to quality, affordable childcare is one of the biggest challenges for working families. That is why I have proposed dramatic increases in subsidies for early childcare in this budget. We are expanding eligibility to middle-income households for the first time, giving relief to young families who want to stay in the city. This budget also funds a pilot for flexible-hours care, which will allow our frontline workers like nurses, police officers, or transit operators to access trusted, reliable childcare while they work. By investing in our youngest residents from the start, we can put all children on the path to lifelong learning and opportunity.

Helping people move off the streets and into shelter and long-term, stable housing continues to be one of my top priorities. Over the last 6 years of my administration, San Francisco has helped over 15,000 individuals exit homelessness, and shelter capacity has increased by 60 percent. We will continue to build on that success. Using Our City, Our Home dollars, this budget proposes major investments in transitional housing and rental subsidies for both transitional aged youth (TAY) and families experiencing homelessness,

helping nearly 500 additional families and young adults find housing.

We continue to invest in addressing the crisis on our streets. This year, we have worked to improve coordination across our street response teams and sharpen our response for individuals in crisis. This budget builds on the successful pilot of the HEART outreach program; it continues investments in proven response teams for individuals with behavioral health challenges. This year, we will also pilot a range of community-based solutions to combat substance use disorder, including opening new treatment centers, enabling telehealth technology, and increasing access to 24-hour care and coordination.

San Francisco has always worked with community organizations to make sure that our dollars reach our city's most vulnerable populations. While this year's budget continues to support key community priorities, it also requires difficult choices and reductions that reflect our current fiscal climate. We have had to streamline certain services that the city has provided in the past, and in some cases, reduce non-essential programming.

However, ensuring robust direct services for our residents remains a top priority and community organizations continue to be our essential partners in that work. This budget safeguards direct services to our most vulnerable San Franciscans by

maintaining our investments in programs such as food security, behavioral health and medical care, legal aid, and tenant protection programs. No San Franciscan should be left behind as we rebuild.

Finally, driving our city's economic revitalization towards a more prosperous future is paramount in this budget. As we continue to recover from the impacts of remote work and the pandemic, we need to make strategic investments to reignite San Francisco as a world-class destination for business, tourism, arts, and culture. This includes funding to strengthen our downtown, from public space activation to leasing agents and other tenant attraction. It includes an expansion of our Vacant to Vibrant program and funding to support over 100 new small businesses. By building back our downtown and strengthening our commercial corridors, San Francisco will unlock the growth it needs.

This budget plants the seeds for an equitable, prosperous future for San Francisco. While we had to make tough choices and difficult cuts, we remain focused on our highest priorities - supporting our workforce, stabilizing our public safety systems, investing in our children's future, transitioning families into stable housing, and reigniting our economic engine. I look forward to working with our departments, the Board of Supervisors, and all San Franciscans to realize the vision set forth in the pages ahead.



London N. Breed

Mayor

EXECUTIVE SUMMARY

SAN FRANCISCO'S BUDGET

The budget for the City and County of San Francisco (the City) for Fiscal Years (FY) 2024-25 and FY 2025-26 is \$15.9 billion and \$15.5 billion, respectively. Just over half (57 percent) of the budget consists of self-supporting activities, primarily at the City's Enterprise departments, which focus on City-related business operations, and include the Port, Municipal Transportation Agency, Airport, and Public Utilities Commission. General Fund monies comprise the remaining 43 percent, which support public services such as public health, housing, support for those experiencing homelessness, safety and fire services, parks management, and others.

The City receives funds into its General Fund from a combination of local tax revenues, such as

property, transfer, sales, hotel, and business taxes, as well as state and federal resources, and fees for service.

Each year, the City makes decisions on how to allocate the City's budget based on the resources that are available and the priorities and needs of the City and its residents. The table below summarizes total spending in each of the next two years in the City's Major Service Areas.

The City and County of San Francisco is also a major employer. The proposed budget for FY 2024-25 includes salaries and benefits for 33,285 employees. This represents a slight reduction (0.3 percent) in the labor force compared to the FY 2023-24 budget.

Total Department Uses by Major Service Area	FY 2024-25 (\$ millions)	FY 2025-26 (\$ millions)
Community Health	\$15,509,409,450	\$3,227,320,484
Culture and Recreation	\$549,436,660	\$552,456,103
General Administration and Finance	\$1,445,599,813	\$1,457,250,671
General City Responsibilities	\$1,587,934,968	\$1,438,842,827
Human Welfare and Neighborhood Development	\$3,085,153,051	\$2,970,510,462
Public Protection	\$2,118,139,729	\$2,159,077,746
Public Works, Transportation and Commerce	\$6,392,988,824	\$6,288,838,819
Less Transfer Adjustments	\$(2,533,027,328)	\$(2,584,887,662)
Total Budget	\$15,883,345,834	\$15,509,409,450

BUDGET PROCESS

The City's budget process begins in September with preliminary revenue projections for the upcoming budget years. In December, the Mayor's Office and the Controller's Office issue budget instructions to departments, which contain detailed guidance on the preparation of departments' budget requests. Departments then

prepare their budget requests and submit them to the Controller by mid-February. The Controller consolidates, verifies, and refines the departments' Proposed budgets, and turns the proposals over to the Mayor's Office of Public Policy and Finance. From March through May, the Mayor's Office analyzes each budget proposal, examining

policy and service implications, in order to meet citywide needs and reflect the Mayor’s goals and priorities for the upcoming year. Concurrently, the Mayor and her staff conduct budget outreach with community members to obtain feedback on budget priorities.

The Mayor presents a balanced two-year budget proposal for departments by the first business day in June of each year. The Board of Supervisors’ Budget and Appropriations Committee holds public hearings on the budget in June, makes recommendations for approval, and makes changes to the budget before it goes to the full Board. The entire budget is heard and must

be voted on and approved by the full Board of Supervisors by August 1st. Finally, the budget returns to the Mayor for signature and final adoption.

In November of 2009, voters passed Proposition A, which amended the City Charter to require the City to transition to a two-year budget cycle for all departments beginning in FY 2012-13. Three departments—the Public Utilities Commission, the Airport, and the Port—are proposing fixed two-year budgets for FY 2024-25 and FY 2025-26. All other departments retain a rolling two-year budget, meaning the FY 2025-26 budget will be revisited next year.

FIVE-YEAR FINANCIAL PLAN AND BUDGET INSTRUCTIONS FOR FISCAL YEARS 2024-25 AND 2025-26

In December 2023, the Mayor’s Office, along with the Controller’s Office and the Board of Supervisors’ Budget and Legislative Analyst, released an update to the Five-Year Financial Plan for FY 2024-25 through FY 2027-28, also referred to as the Joint Report. The report projected a General Fund deficit of \$244.7 million in FY 2024-25 and \$554.5 million in FY 2025-26, for a cumulative deficit of \$799.2 million. The report also projected that the deficit would grow to \$1.3 billion by the end of the forecast period.

The forecast was driven by many of the same factors reported in the prior year’s projection, including the persistence of remote work, with major impacts to commercial and residential real

estate, as well as taxable gross receipts; escalating health insurance costs; inflationary increases on non-personnel operating costs; and projected capital and technology project spending.

In recognition of the projected deficit, the Mayor required departments to propose General Fund budget reductions totaling 10 percent in each year of the budget with additional contingency proposals of 5 percent in each year.

In March 2024, the three offices released an update to Joint Report, known as the March Update. This report showed in the two upcoming fiscal years, the period for which the City is required to adopt a balanced two-year budget, a

Joint Report General Fund Shortfall: December 2023 (\$ Millions)	FY 2024-25	FY 2025-26	FY2026-27	FY 2027-28
Sources Increase/(Decrease)	(9.6)	181.0	153.9	172.8
Uses (Increase)/Decrease	(235.1)	(735.5)	(1,099.1)	(1,522.5)
Projected Cumulative Surplus/(Shortfall)	(244.7)	(554.5)	(945.1)	(1,349.7)
Two-Year Deficit	(799.2)			

Joint Report General Fund Shortfall: March 2024 (\$ Millions)	FY 2024-25	FY2025-26	FY 2026-27	FY 2027-28
Sources Increase/(Decrease)	3.8	191.4	206.6	203.0
Uses (Increase)/Decrease	(239.8)	(744.7)	(1,133.6)	(1,564.6)
Projected Cumulative Surplus/(Shortfall)	(235.9)	(553.3)	(927.0)	(1,361.6)
Two-Year Deficit	(789.3)			

\$789.3 million shortfall, a modest improvement from the projected deficit in the January report due to some revenue improvements. Nonetheless, underlying trends of slow revenue growth were unchanged. Shortly thereafter, the City concluded labor negotiations for employees with expiring contract agreements, resulting in salary and benefit costs that were greater than those projected in the deficit.

Balancing the Budget

In their proposed budgets to the Mayor, departments responded to target reduction instructions, finding ways to reduce expenses, increase uses from alternative revenue sources, and eliminate outstanding balances in non-critical or completed projects. The Mayor’s Office made subsequent budget changes and reductions to balance and fund new wage increases negotiated with the City’s unions and other priorities.

The projected two-year deficit was closed through a series of changes that both made reductions in spending and leveraged new revenue sources to offset General Fund funding, including:

- Reducing expenses in Citywide operational spending including real estate, IT spending, and debt;
- Proposing fee increases across departments that charge for services to ensure they are keeping pace with the costs of those services;
- Shifting existing program funding within departments to special funds with dedicated revenue sources including the Children’s Fund,

Hotel Tax for the Arts Fund, the Babies and Families First Fund, as well as using fund balances built up in a multitude of other department-specific funds to keep programs whole;

- Continuing to hold non-critical positions vacant across departments and limiting the addition of new General Fund-funded positions;
- Reducing contract spending citywide, including in grant-making portfolios across multiple departments;
- Funding new capital and IT projects at reduced levels from recommended amounts in deficit projections;
- Leveraging significant one-time revenue sources, largely in the Department of Public Health;
- Other modest General Fund revenue improvements since the December report and March Update;
- Drawing on the use of a one-time reserve to help fund one-time expenses, such as capital investments.

Even with these reductions, funding swaps, and the use of reserves, the City’s projected structural deficit remains significant. Future budgets will need to continue making reductions or identify new revenue sources to address these deficits. In balancing this budget, the Mayor recognizes and invests in the City’s workforce and funds critical public safety and social services initiatives. Some of the key initiatives the budget expands and sustains are further described on the following page.

Balancing Snapshot	FY 2024-25	FY 2025-26
Projected Surplus/(Shortfall) - in millions	(235.9)	(553.3)
New Revenues & Sources		
Use of Fund Balance	71.0	64.7
Reserves & Deposits to Reserves	(5.5)	51.7
Revenue Improvements & Baseline Funding	147.7	88.9
Use of Special Funds	30.6	38.2
Expenditure Reductions & Savings/(Costs)		
Citywide Operating Savings	62.0	71.0
Departmental Budget Reductions & Savings	2.4	164.6
Reductions in Capital, IT Projects & Equipment	(23.3)	117.8
New Labor Costs	(48.9)	(43.6)
Adjusted Surplus/(Shortfall)	(0.0)	(0.0)

HIGHLIGHTS FROM THE FISCAL YEARS 2024-25 AND 2025-26 BUDGET

The Mayor’s proposed FY 2024-25 and FY 2025-26 budget makes investments in the following priority areas discussed further below and throughout this book:

- The City’s workforce;
- Public safety;
- Economic vitality
- Children and families;
- Homelessness;
- Public health;
- Core government operations & accountability.

Investing in our Workforce

The greatest investment in the Mayor’s proposed budget for FY 2024-25 and FY 2025-26 is in the City’s workforce of over 30,000 employees. The budget funds newly negotiated Memorandums

of Understanding (MOUs) with the City’s over 30 miscellaneous unions. All new agreements provide a wage increase of at least 13 percent over three years, with a total of nearly \$100 million in new funding above CPI budgeted for wages in FY 2024-25 and FY 2025-26. Along with the general wage increase, the proposed budget funds additional specific contract provisions across different unions, including the guarantee that every city worker will earn a minimum of \$25 per hour. These increased investments accompany an overall decrease in the City’s vacancy rate, down to 8.4 percent in May 2024 from 11.6 percent in July 2023.

Public Safety

The Mayor’s proposed budget prioritizes staffing up the City’s public safety agencies,

invests in technologies and tools to modernize our public safety systems, and continues to build on alternatives to traditional policing to support public safety operations citywide. Staffing investments at the Police, Fire, Sheriff, and Emergency Management Departments will allow for continued improvements in recruitment and retention to ultimately reduce reliance on overtime. In addition to funding new sworn staff to bolster traditional public safety throughout the City, the proposed budget also continues and expands civilianization efforts and alternatives to law enforcement where appropriate.

With voter approval of Proposition E in March 2024, the Police Department will be able to leverage funding in the proposed budget to expand its technological reach and optimize the allocation of human resources. With continued support for existing programs such as Police Service Aides, citywide Public Safety Ambassadors, and the Reserve Police Officer program, the proposed budget recognizes the success these efforts have played in making San Francisco a safer, more vibrant and welcoming city.

Further, the proposed budget increases funding at the Sheriff's Department to help fill vacancies and provide staffing support for custody services, including funding new wage increases and new longevity pay incentives.

Building Back Our Police Force

The Mayor's proposed budget expands investments within the San Francisco Police Department (SFPD) to continue making progress toward recruitment and hiring goals, aiming to restore staffing to pre-pandemic levels and create fully-staffed Department within three years. In addition to funding for new sworn officer positions, the proposed budget continues to focus on reform and the use of non-sworn civilian staff to carry out department operations where

appropriate. San Francisco has seen a recent increase in applications for officer roles over the last eighteen months and the Department is planning four full academy classes in Fiscal Year 2025 with up to 50 officers in each class.

In April 2023, the City agreed to a new Memorandum of Understanding (MOU) with the Police Department that recognizes and rewards officers currently in the department, and provides recruitment and incentive packages to attract both entry-level and mid-career officers to join and remain in the force. The first of these wage and retention benefits was activated in Fiscal Year 2024, and the proposed budget fully funds further wage and retention increases over the next two fiscal years to support recruitment and retention goals. Over the next two years, sworn staff will see both entry-level and continuing salaries increase 7.75 percent, as well as retention pay increases of 3 percent when officers reach five, seven, and eight years of service. Taken together, these investments in the proposed budget represent the City's commitment to achieving our staffing goals and make San Francisco the highest paid starting salary for officers of large Bay Area cities and provide significant retention incentives to keep our more experienced officers with the Department.

Enhancing Public Safety Operations & Systems

In March 2024, San Franciscans voted in support of Proposition E, which increases community engagement, reduces recordkeeping burden, sets new use-of-force and pursuit policies, and authorizes the Police Department to use new surveillance technology, including drones and public cameras. The Mayor's proposed budget includes \$3.7 million over two years for the department to implement these new technologies, starting with increased data and video collection from existing public safety

cameras and installation of new cameras in high-concern areas. Together, these investments will allow the department to tailor police staffing and response to areas in real-time, and help prevent and solve crimes. As these new tools are integrated into department operations, more officers will be able to be back on patrol.

The Mayor's proposed budget also continues investments in the progress being made through the Drug Market Agency Coordination Center (DMACC). DMACC, established in May 2023, is part of the City's comprehensive, multi-agency strategy to disrupt open-air drug markets, public drug use, and illegal fencing, especially in the Mid-Market and Tenderloin neighborhoods. Staffing support investments will fund the proactive work of the Police, Sheriff, Emergency Management, Fire, and Public Works departments engaging in DMACC-related activities.

In addition to the investments made in City departments for DMACC, Public Safety Ambassadors, which are concentrated in some of the City's most challenging corridors, are also funded in this budget and will continue to be strategically deployed through centralized coordination led by the Department of Emergency Management (DEM).

Fully Staffing San Francisco's 911 Dispatchers

The Mayor's proposed budget also includes funding to enable the Department of Emergency Management (DEM) to fill new dispatcher academies throughout the next fiscal year. The FY 2024-25 budget funds three POST classes with 15 candidates in each class, with the goal of returning to pre-pandemic standards, and supporting the department towards meeting their operational goals. DEM will utilize enhanced recruitment strategies such as moving applications online and updating testing and background processes to meet their hiring goals.

The Mayor's proposed budget also supports alternatives to policing by allocating \$3.0 million in funding for the Homeless Engagement Assistance Response Team (HEART) team in FY 2024-25 and FY 2025-26. The HEART team provides rapid response from trained non-law enforcement teams to people who are experiencing homelessness.

Additionally, the proposed budget also continues to invest in modernizing DEM's Computer Aided Dispatching (CAD) System, in order to upgrade and improve the critical tool used for the tracking, managing and dispatching of personnel for all 911 calls in San Francisco.

Economic Vitality

The Mayor's proposed budget is designed to drive economic recovery across the city. Investments include funding for targeted economic programs aimed at fostering a thriving economy both downtown and throughout the City's neighborhoods; continued funding for enhanced street cleaning operations, and bolstering staffing in departments managing the City's taxes.

Investments in the City's Economic Core

A package of downtown-focused investments seeks to increase foot traffic with activations, entertainment, and free parking on nights and weekends. Union Square Park will host expanded programming, while Powell Street will feature pop-ups and art exhibits. The budget also provides for 24/7 patrol and Welcome Ambassadors, who offer a warm and friendly presence to residents and visitors alike. The ambassadors engage with the public, helping with wayfinding and recommendations.

The budget also sets aside funding to support the establishment of a satellite campus for Historically Black Colleges and Universities (HBCUs) in San Francisco's downtown. Led by

the Human Rights Commission, the funds will allow San Francisco to expand access to culturally affirming higher education and create a pipeline of diverse young professionals. This initiative, aimed at attracting top talent to San Francisco and its thriving tech industry, focuses on securing partnerships with established HBCUs, obtaining necessary accreditations, and developing academic programs tailored to empower local youth. By fostering educational equity and community engagement, the project seeks to enhance the city's workforce diversity and support sustained economic growth.

Supporting Small Businesses

Proposed budget investments will fund the launch of over 100 new storefronts through the Vacant to Vibrant program and other budgeted grants will transform empty storefronts into active spaces, both downtown and throughout San Francisco's neighborhoods. The proposed budget also provides tenants with assistance with permitting, marketing, leasing and activation events, to help their businesses thrive.

The Mayor's proposed budget continues the First-Year Free program, which promotes economic recovery for small businesses by waiving first-year permits, initial licenses, and initial business registration fees. Since its launch in 2021, more than 6,000 businesses have enrolled, with nearly 4,000 of them being new, and the remainder consisting of existing businesses adding new locations.

Clean and Welcoming Streets

The proposed budget continues to invest funds for Public Works street cleaning operations across the city. This includes continued or expanded deployment of Public Works cleaning crews and contractors who power wash sidewalks, remove litter, and sweep gutters. The Department will also continue providing courtesy graffiti removal for storefronts and other private property in the

City's diverse neighborhood commercial corridors.

Tax Reform

Business tax revenue increasingly relies on the technology, financial services, and related office industries. These industries have embraced remote work after the pandemic, and reduced the amount of office space they lease, both in San Francisco and elsewhere. In this context, the City's high business tax burden, compared to alternative Bay Area office locations, may make it vulnerable to large taxpayers consolidating offices outside of San Francisco.

In 2023, the Controller, the Treasurer-Tax Collector, and the City's Chief Economist completed a thorough evaluation of the City's business tax system. Their resulting report, released in July 2023 revealed key vulnerabilities in San Francisco's business tax system amid the post-pandemic economy. To address these issues, Mayor Breed and members of the Board of Supervisors further requested that the City's Treasurer and Controller engage with the business community and other stakeholders to develop specific tax reform recommendations. The recommendations were released in February 2024 and form the basis for a series of tax reform measures that may be on the ballot in November 2024.

Managing a Surge in Tax Disputes

The proposed budget also funds additional staffing resources in the Office of the Assessor-Recorder, the Treasurer-Tax Collector, and City Attorney to defend the City's property values and address the post-pandemic surge in tax-related appeals, claims, and litigation. This investment will enable these departments to provide a timely resolution to taxpayers and manage increasing tax-related litigation against the City.

Children & Families

The Mayor's proposed budget prioritizes children, youth, and families through a series of investments

including citywide after-school and summer programming, expanding access to childcare, and providing funding directly to the San Francisco Unified School District (SFUSD).

Expanding Early Care and Education

In a continued effort to support families and enhance early childhood care and education, the Mayor's budget proposes a \$120 million investment to expand eligibility for early learning childcare vouchers. This expansion will now include families earning up to 150 percent of the Area Median Income (AMI), an increase from the current cap of 110 percent AMI, for the next two years.

Recognizing the needs of families with non-traditional work hours, this investment will also pilot an "odd-hour" care support model. This pilot includes extending childcare facility hours in the evenings and on weekends, benefitting parents with late or irregular shifts, including frontline workers.

Additionally, the proposed budget continues to fund programs aimed at recruiting and retaining early educators and improving childcare facilities. These programs are financed by the Commercial Rent Tax, approved by voters in June 2018, which is dedicated to supporting early childcare programs in San Francisco. Initiatives funded through this tax bolster the city's economy by creating jobs in early learning programs and providing childcare subsidies, ensuring access to early learning programs for children five and under.

Afterschool and Summer Programs

FY 2024-25 marks the first year in a new Five-Year contract cycle for the Department of Children, Youth, and Families (DCYF) with over \$100 million annually being granted out to community-based programs. For FY 2024-25, approximately \$31 million in funding will be

awarded to over 65 programs for comprehensive year-round and summer learning programs. The programs provide opportunities for children and youth from low-income and/or working families to engage in meaningful and relevant learning. These programs foster their curiosity, build their social and emotional skills, and creatively reinforce and expand on what they learn during the school day. They also provide opportunities for youth to be physically active, enjoy healthy foods, explore the world around them, and develop relationships with caring adults and peers.

Supporting Our Schools: The Public Education Enrichment & Student Success Funds

In addition to supporting children through summer and afterschool programming, San Francisco continues to provide funding directly to the San Francisco Unified School District (SFUSD) through two set-asides: The Public Education Enrichment Fund (PEEF) and a new voter-adopted set-aside established in 2022 called the Student Success Fund. PEEF provides or expands funding to support various programs at SFUSD, such as arts, athletics, physical education, academic and social emotional support programs, field trips, and various student nutrition and wellness initiatives. The Student Success Fund will provide grants to the SFUSD and schools to implement programs that improve the academic achievement and social and emotional wellness of students. The Mayor's proposed budget includes \$35.0 million in FY 2024-25 and \$45.0 million in FY 2025-26 for the Fund. For FY 2024-25, SFUSD is planning to invest majority of the funding in different grants to schools for Rapid Response, School Readiness, and Workforce Pipeline programs.

Homelessness

Mayor Breed's proposed FY 2024-25 and FY 2025-26 budget prioritizes critical investments to address homelessness, with a focus on reducing

family homelessness, expanding housing options for transitional age youth, and increasing the City's emergency shelter capacity. The proposed budget leverages \$88.2 million in Our City, Our Home (OCOH) funds, including interest earnings and funds earmarked for specific purposes, along with state grants and reallocated General Fund savings to support these initiatives.

Reducing Family Homelessness through the Safer Families Initiative

In recent months, San Francisco has experienced a significant increase in the number of families with children seeking emergency shelter due to post-COVID economic hardships and an influx of new families arriving in the city without access to housing. Mayor Breed, in collaboration with Supervisors Hillary Ronen and Myrna Melgar, has proposed the Safer Families initiative to address this growing crisis. The City's homelessness response system currently provides more than 300 family shelter and transitional housing beds and supports more than 2,300 units of family housing for formerly homeless households. However, the City lacks adequate shelter capacity for families needing emergency shelter and enough affordable housing for families to exit homelessness.

To address this urgent need, Mayor Breed has proposed a \$50.4 million investment in the expansion of emergency family shelter, rapid-rehousing subsidies, and time-limited rental assistance. The Safer Families plan includes \$11.6 million for 115 emergency hotel vouchers to provide temporary shelter serving over 600 families during the next 18 months. Additionally, the proposal allocates \$38.8 million for an additional 215 rapid rehousing and shallow rental subsidies for families, including 50 rapid rehousing subsidies specifically for young adult-headed families. The Department of Homelessness and Supportive Housing (HSH) expects that these additional investments, combined with HSH's

current funding level, will enable the rehousing of more than 450 families in the next two years, representing a significant step forward in addressing the growing challenge of family homelessness in San Francisco.

Expanding Housing Options for Transitional Age Youth

The 2024 Point-in-Time (PIT) Count saw a 9 percent decrease in the number of young people under age 24 experiencing unsheltered homelessness compared to 2022. However, the number of young people experiencing homelessness overall increased by 7 percent.

The Mayor's proposed budget includes a \$37.8 million investment in new rapid rehousing subsidies, permanent flexible housing and housing ladder subsidies, and acquisition of a new housing site for transitional age youth (TAY). The Mayor's proposed budget fully funds the initiative using OCOH funds earmarked for TAY housing. The proposal allocates \$29.8 million for 235 rapid rehousing subsidies, including 60 subsidies for youth exiting transitional housing and 15 subsidies for youth affected by violence. The proposal also includes \$1.5 million in ongoing funding for 50 permanent flexible housing subsidies or housing ladder subsidies, totaling \$3 million in the proposed FY 2024-25 and FY 2026-26 budget. Lastly, the Mayor's proposal allocates \$5 million to acquire a new housing site for justice-involved youth to support the Just Home Project, an initiative led by the MacArthur Foundation and Urban Institute focused on breaking the cycle of housing instability and incarceration.

Expanding the City's Emergency Shelter Capacity

The Mayor's proposed budget also leverages state grant funds and reallocated General Fund savings within the Department to maintain more than 4,000 beds citywide and add new shelter sites. This investment includes reallocating local funds and leveraging multiple grant funds to continue

more than 500 shelter beds that would otherwise have closed. The proposed budget funds 80 new slots at Jerrold Commons, a program in the Bayview that serves approximately 95 people by providing RV spaces and cabins. The proposed budget also allocates one-time funds to construct a temporary safe parking program once a site is identified.

Public & Behavioral Health

The Mayor's budget funds core public health programs with a focus on behavioral health services, addressing the ongoing opioid crisis, and staffing up the City's hospitals and clinics.

Continued Investments in Behavioral Health Programs and Crisis Response

The Mayor's proposed budget supports greater access to behavioral health treatment services, maintaining expanded hours and 7 day-a-week operations at the Behavioral Health Access Center (BHAC). The Department of Public Health (DPH) also continues to improve the cultural congruency of behavioral health care, creating more diversity in the mental health workforce to improve client engagement and meet the needs of the community.

Public Health's Behavioral Health Services Division will also continue its proactive outreach work as part of the City's multi-department approach to helping people in crisis on its streets, coordinated by DEM across the Police, Fire, Public Health, and Homelessness and Supportive Housing departments. As of December 2023, over 33,000 annual calls have been diverted from police to street response teams. Teams like the Bridge and Engagement Services Team (BEST) continue to provide direct street outreach focused on people with complex behavioral health needs. BEST is a neighborhood-based team of behavioral health clinicians and peer specialists who assess and connect people living on the streets to care. The budget also continues funding for Night

Navigators, a team operating in the Tenderloin from 7 p.m. to 3 a.m. to connect people with treatment and shelter and further, annualizes funding for the HEART program noted above.

Addressing the Opioid Crisis

In 2023, the City reached historic settlements with pharmaceutical chains, drug manufacturers, and distributors for their role in fueling the opioid epidemic in San Francisco. The Mayor's proposed budget includes nearly \$45 million of settlement funding over the two years for expanded high-impact services and a new sober living housing program, allowing the City to progress in implementing the Overdose Prevention Plan. These include maintaining the Night Navigator program as discussed above, funding for Safe Rest and additional navigation services in the Mission, and the piloting of assertive treatment interventions to move people from the streets into treatment and onto a path of stability and recovery. The funds will also strengthen existing methadone services in clinics while expanding service in the community through mobile services funded in the second year of the budget. Additionally, program expansion will aim to address racial disparities in overdose deaths as part of the Department's expansion of culturally congruent substance use treatment in the Black/African American community.

Nurses Wage Increases and Reducing Vacancies

As part of newly negotiated contract agreements, the Mayor's proposed budget also invests in the nurses who provide vital frontline services at the City's hospitals and health centers. With the new agreements, wages for the City's 1,900 nurses will increase 17.5 percent over three years, nearly \$30 million above CPI budgeted for nurse wages in FY 2024-25 and FY 2025-26. Additionally, the Department of Public Health has made significant progress filling positions to bring the nurse vacancy rate down to 1.7 percent in May 2024 from 9.9 percent in June 2023.

Core Government Operations and Accountability

Finally, the Mayor's proposed budget includes funding for building on citywide reforms to hiring, contracting, and other core operations. It also funds ongoing and new IT projects and makes investments in capital maintenance and critical repairs.

Hiring and Contracting Improvements

The Mayor's proposed budget continues its investment in staffing resources for the Government Operations Recovery initiative, a citywide effort focused on improvements to hiring, contracting, and other City processes that support the efficient and timely delivery of City services. In the upcoming year, cross-departmental teams in contracting, hiring, and financial management will build on new initiatives launched this past year. In contracting, projects include centralized contract review processes and the creation of a one-stop shop that consolidates procurement plans from Chapter 6 departments. In hiring, the Department of Human Resources (DHR) will increase the pace of administering civil service exams, build on the implementation of online, on-demand exams for certain position recruitments, as well as shorten the timeframes to onboard selected applicants.

Accountability in Spending and Contracting

The proposed budget continues investments in staffing and programs, through the Controller's Office and other agencies, to monitor, manage, and hold the City itself and its contractors accountable to the dollars they spend. For example, in the next year, the Controller's Office will expand its Citywide Nonprofit Monitoring and Capacity Building program and roll out new policies and tools to improve department oversight practices in contracting. This work includes:

- Setting new policies that outline specific performance oversight activities, such as setting performance measures, annual performance reporting, and standardizing monitoring procedures;
- Updating existing policies outlining how departments and the Controller's Office address persistent poor performance, such as clarifying the criteria and processes for fiscal and compliance monitoring, as well as criteria to guide departments on addressing and correcting performance issues with non-profits;
- Implementing a new policy requiring all nonprofits receiving \$750,000 or more from the City to receive an audit by a certified public accountant (CPA).

Investing in Capital and Information Technology

To address the City's growing facilities maintenance backlog, the Mayor's proposed budget funds more than 100 capital projects through \$138.0 million of General Fund support for Pay-As-You-Go Program over two years with front-loading into the first year to immediately address the most critical needs. An additional \$45 million in debt financing will help pay for ongoing street resurfacing and other critical renewal needs. The Mayor's proposed budget also identified and allocated \$14.7 million in bond interest accrued from past General Obligation bonds to fund eligible capital projects. Major capital projects include: completing Zuckerberg San Francisco General Hospital Clinical Lab replacement, continued construction and replacement of street curb ramps and conducting pothole repairs, replacing playing fields turf at Minnie Lovie Athletic Field and Beach Chalet Fields, and replacing outdated but critical technology and infrastructure systems at Department of Emergency Management headquarters.

The City continues to invest in vital technology projects through the Committee of Information Technology (COIT) allocation. The Mayor's

proposed budget designates \$50 million for 18 projects over the two budget years, including IT disaster recovery solutions to support critical business services, the Computer Aided Dispatch (CAD) system for public safety agencies set to go live in 2026, and funds the final stages of the new property assessment and tax system. Additionally, the budget includes a new generative artificial intelligence (AI) evaluation and support program to guide ethical AI adoption and enhance public services.

Balancing a \$789 million Deficit

San Francisco will continue to face challenging financial realities as its budget is re-aligned to

the post-pandemic economy. Revenue growth remains slow with expenditure growth far outpacing it. This gap creates large deficits and poses to for years to come absent major structural adjustments. Thus, this two-year budget had to be balanced through a series of tradeoffs including reduced spending and leveraging all available funding sources beyond the General Fund, including new revenues.

In balancing this budget, the Mayor recognizes and invests in the City's workforce and funds critical public safety and social services initiatives. It creates the foundation for a prosperous future for all of San Francisco.

HOW TO USE THIS BOOK

MAYOR'S PROPOSED TWO-YEAR BUDGET

The Mayor's proposed Fiscal Year (FY) 2024-25 and 2025-26 budget for the City and County of San Francisco (the City) contains citywide budgetary and fiscal policy information as well as detailed departmental budgets for General Fund and Enterprise Departments. The proposed budget is organized into the following sections:

EXECUTIVE SUMMARY includes the Mayor's Letter and the Executive Summary of the proposed budget. It provides a high-level overview of the City's budget, the changes from the prior budget year, an update on how the budget was balanced, and other high-level details on specific policy areas that are changing in the proposed budget.

SAN FRANCISCO: AN OVERVIEW provides a high-level overview of economic, demographic, and financial trends in San Francisco.

SAN FRANCISCO PERFORMANCE MEASURES features a selection of measures related to the Mayor's priorities and data on how the City has performed in these key service areas in recent years.

BUDGET PROCESS describes the various financial planning and budgeting processes and reports that inform the budget process.

BUDGET INFORMATION AND SUMMARY TABLES provides technical information on the structure, policies, and processes that govern the City's budget development and implementation as well as high-level financial data summarizing the Mayor's proposed budget. Tables detail changes over a three-year period: FY 2023-24 budgeted, and the proposed (FY) 2024-25 and 2025-26 budgets. The variance column measures the dollar

and position differences between fiscal years. Summary data is provided on a citywide basis and organized in a variety of ways, including by department, major service area, revenue or expenditure type, and by fund type.

DEPARTMENT BUDGETS provides budgetary information and operational priorities for each of the City's departments. Department information is organized alphabetically by department name and includes the following information:

- Mission statements with a website link to learn more about the department's latest updates.
- Budget Issues and Details explains any significant service level changes in (FY) 2024-25 and 2025-26, and highlights key areas of focus.
- Performance Measures illustrates the department's progress in meeting strategic goals.
- Organizational Chart depicts the department's organizational structure.
- Total Budget – Historical Comparison Chart illustrates the department's total revenue sources, expenditures, and funded positions over time.

BONDED DEBT AND LONG-TERM OBLIGATIONS provides technical information as well as current data on the City's debt portfolio and other long-term obligations.

CAPITAL PROJECTS provides information on capital projects funded in the proposed budget. It provides an overview of the City's capital planning process and budget development. Capital projects generally include major construction of new or existing buildings, roads, and other investments in the City's physical infrastructure. Specific projects are detailed in this section.

INFORMATION AND COMMUNICATION

TECHNOLOGY PROJECTS provides a summary of information technology (IT) projects funded in the proposed budget. It provides an overview of the City's IT planning process and budget development. IT projects generally refer to new investments and

replacement of the City's technology infrastructure. Specific projects are detailed in this section.

ADDITIONAL RESOURCES provides additional information related to the City's budget and finances as well as a glossary of commonly-used terms.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City and County of San Francisco
California**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City and County of San Francisco, California for its annual budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

SAN FRANCISCO: AN OVERVIEW

BAYVIEW



SAN FRANCISCO: AN OVERVIEW

CITY GOVERNANCE AND STRUCTURE

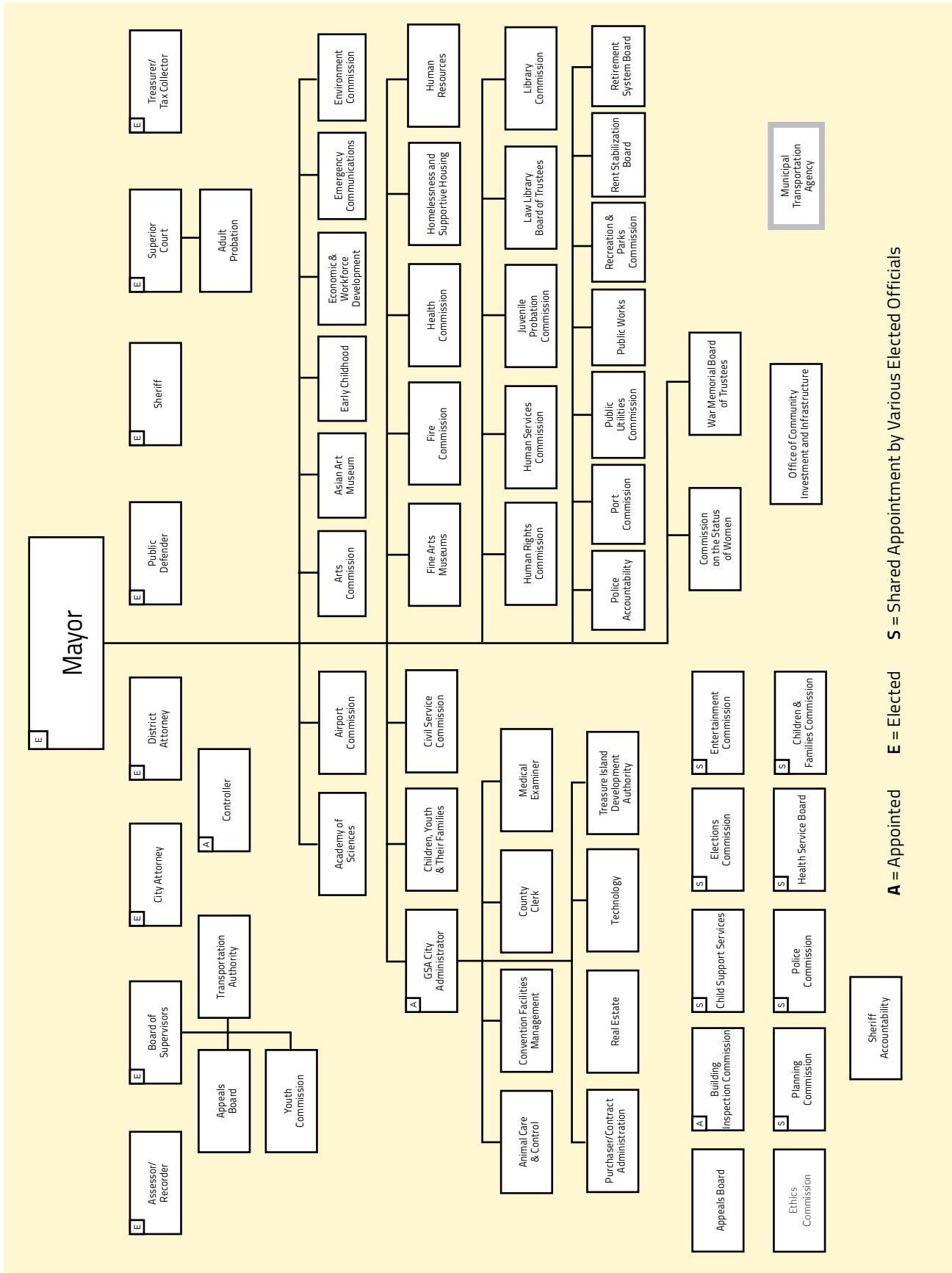
The City and County of San Francisco (the City) was established by Charter in 1850 and is a legal subdivision of the State of California. It is the only consolidated city and county in the State, exercising the governmental powers of both a city and a county under California law. The City's governance structure, codified in the City Charter of 1996, is similar in form to the federal government. The Mayor's Office comprises the Executive branch, while the Board of Supervisors and Superior Court act as the Legislative and Judicial branches, respectively.

The Mayor and all 11 members of the Board of Supervisors serve four-year terms. In November 2022 San Francisco voters passed Proposition H, shifting Mayoral elections to even-numbered years starting with the next Mayoral election, which will be held in November 2024. Board of Supervisors elections are held in even-numbered years and are

staggered, with five or six seats being open each election. Any vacancies on the Board of Supervisors are filled by Mayoral appointment. Both the Mayor and members of the Board of Supervisors are limited to two terms.

Each of the City's 11 districts is represented by a member of the Board of Supervisors. Beginning in November 2000, the Board of Supervisors was elected by district for the first time since the 1970s. The Mayor appoints the heads of most city departments. Many departments are also advised by commissions or boards whose members are citizens appointed by the Mayor or, in some cases, by a combination of the Mayor, the Board of Supervisors, and other elected officials. Other elected officials include the Assessor-Recorder, City Attorney, District Attorney, Public Defender, Sheriff, Superior Court Judges, and Treasurer.

SAN FRANCISCO: AN OVERVIEW



A = Appointed **E = Elected** **S = Shared Appointment by Various Elected Officials**

ELECTED OFFICIALS

Mayor

London N. Breed

Board of Supervisors

Supervisor, District 1

Connie Chan

Supervisor, District 2

Catherine Stefani

Supervisor, District 3

Aaron Peskin

Supervisor, District 4

Joel Engardio

Supervisor, District 5

Dean Preston

Supervisor, District 6

Matt Dorsey

President, District 7

Myrna Melgar

Supervisor, District 8

Rafael Mandelman

Supervisor, District 9

Hillary Ronen

Supervisor, District 10

Shamann Walton

Supervisor, District 11

Ahsha Safaí

Assessor-Recorder

Joaquín Torres

City Attorney

David Chiu

District Attorney

Brooke Jenkins

Public Defender

Manohar Raju

Sheriff

Paul Miyamoto

Superior Courts Presiding Judge

Anne-Christine Massullo

Treasurer

José Cisneros

Appointed Officials

City Administrator

Carmen Chu

Controller

Greg Wagner

Department Directors and Administrators

Academy of Sciences (SCI)

Scott Sampson, Ph.D.

Adult Probation (ADP)

Cristel Tullock

Airport (AIR/SFO)

Ivar Satero

Animal Care and Control (ACC)

Virginia Donohue

Arts Commission (ART)	Ralph Remington
Asian Arts Museum (AAM)	Jay Xu
Assessor-Recorder (ASR)	Joaquín Torres
Board of Appeals (BOA/PAB)	Julie Rosenberg
Board of Supervisors (BOS)	Angela Calvillo
Building Inspection (DBI)	Patrick O’Riordan
Child Support Services (CSS)	Karen M. Roye
Children, Youth and Their Families (DCYF)	Maria Su
City Administrator (ADM)	Carmen Chu
City Attorney (CAT)	David Chiu
City Planning (CPC)	Rich Hillis
Civil Service Commission (CSC)	Sandra Eng
Controller (CON)	Greg Wagner
Convention Facilities Management	Ken Bukowski
County Transportation Authority (SFCTA)	Tilly Chang
Disability and Aging Services (DAS)	Kelly Dearman
District Attorney (DAT)	Brooke Jenkins
Early Childhood (DEC)	Ingrid Mezquita
Economic and Workforce Development (ECN/OEWD)	Sarah Dennis-Phillips
Elections (REG)	John Arntz
Emergency Management (ECD/DEM)	Mary Ellen Carroll
Entertainment Commission	Maggie Weiland
Environment (ENV)	Tyrone Jue
Ethics (ETH)	Patrick Ford
Fine Arts Museums (FAM)	Thomas Campbell
Fire (FIR)	Jeanine Nicholson
Health Service System (HSS)	Abbie Yant
Homelessness and Supportive Housing (HOM)	Shireen McSpadden
Human Resources (HRD/DHR)	Carol Isen
Human Rights Commission (HRC)	Sheryl Davis
Human Services Agency (HSA)	Trent Rhorer
Juvenile Probation (JPD)	Katherine Weinsten Miller
Law Library (LLB)	Marcia R. Bell
Library (LIB)	Michael Lambert

Medical Examiner
Municipal Transportation Agency (MTA)
Office of Community Investment and Infrastructure (OCII)
Police Accountability (DPA)
Police (POL)
Port (PRT)
Public Defender (PDR)
Public Health (DPH)
Public Utilities Commission (PUC)
Public Works (DPW)
Recreation and Parks (REC)
Rent Board (RNT)
Retirement System (RET)
Sheriff (SHF)
Sheriff's Department of Accountability (SDA)
Status of Women (WOM)
Superior Court (CRT)
Technology (TIS/DT)
Treasure Island Development Authority (TIDA)
Treasurer/Tax Collector (TTX)
War Memorial (WAR)

Christopher Liverman
Jeffrey Tumlin
Thor Kaslofsky
Paul Henderson
William Scott
Elaine Forbes
Manohar Raju
Dr. Grant Colfax
Dennis Herrera
Carla Short
Phil Ginsburg
Christina Varner
Alison Romano
Paul Miyamoto
Terry Wiley
Kimberly Ellis
Brandon E. Riley
Michael Makstman
Robert P. Beck
José Cisneros
Kate Sofis

County Education Institutions

San Francisco Unified School District (SFUSD)
San Francisco Community College District

Matt Wayne
David Martin

DEMOGRAPHIC AND ECONOMIC STATISTICS

Incorporated on April 15th, 1850, San Francisco is the fourth largest city in the State of California and geographically the smallest county. Occupying just 49 square miles of land, the city is located on a peninsula bounded by the Pacific Ocean to the west, San Francisco Bay to the east, the entrance to the Bay and the Golden Gate to the north, and San Mateo County to the south.

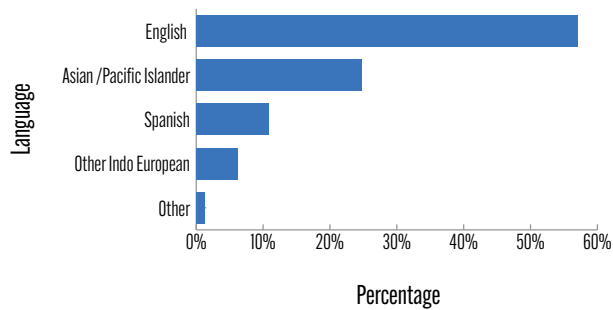
While the government has played a key role in San Francisco's development, the true wealth of the City resides in the creative and entrepreneurial spirit of its pioneering citizens.

According to the U.S. Census Bureau, San Francisco's population was 808,988 on July 1, 2023. From July 2022 to July 2023, the City's population increased by 1,214 people, a 0.2 percent increase. Comparatively, in 2023, Los Angeles and Santa Clara counties lost 56,420 and 743 people, respectively.

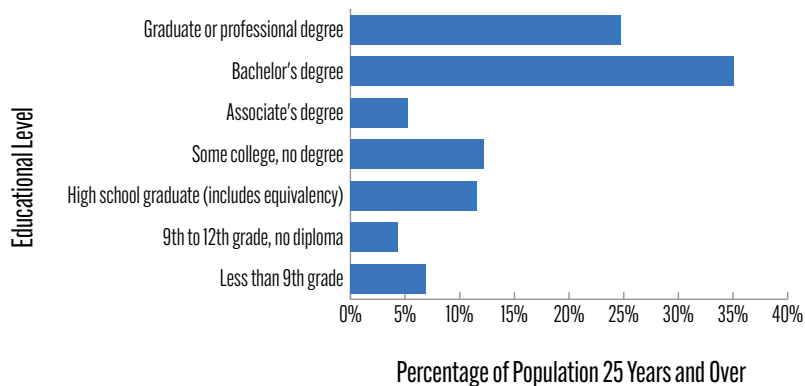
International immigration has long been a major contributor to San Francisco's cultural diversity. 35.4 percent of the City's population over the age of five was born outside of the United States, and about 43 percent speak a language other than English at home. Immigration and its legacy contribute to a sense of diversity in San Francisco and positions the City's future labor force for success in the global economy.

According to the U.S. Census Bureau American Community Survey 2018-2022, 38.3 percent of the San Francisco population identifies as white, 34.5 percent identifies as Asian, 15.5 percent identifies as Hispanic or Latino, 4.9 percent identifies as Black or African American, 5.5 percent identifies with two or more races, 0.4 percent identifies as Native Hawaiian and other Pacific Islander, and 0.2 percent identifies as American Indian and Alaska Native.

LANGUAGE SPOKEN AT HOME.
 Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-year.



EDUCATIONAL ATTAINMENT.
 Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-year Estimates.



LOCAL ECONOMY

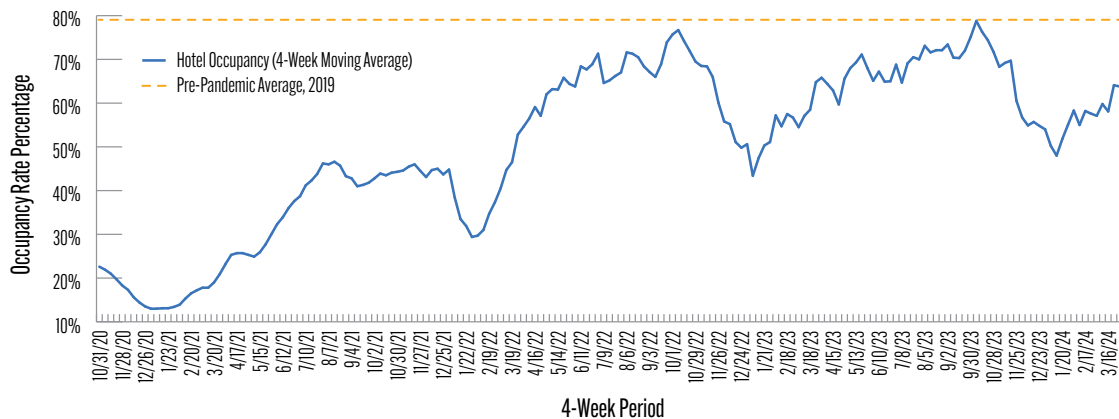
San Francisco is at the center of a dynamic and innovative region with a long track record of creating jobs and opportunities, lasting social and cultural impacts, and tools and ideas that are used worldwide. While post-pandemic changes in work and retail create new challenges for the City’s economic future, the long-term fundamentals of the City’s economy remain strong.

The strength of San Francisco’s economy comes from a diverse portfolio of well-established industries and businesses. In addition to being an economic center for advanced, knowledge-based services such as professional and financial services, information technology and digital media, and healthcare, San Francisco is pushing to develop new and innovative fields in civic-based and green technologies to help grow its manufacturing sector.

Although San Francisco represents only 2.1 percent of California’s population, it accounted for 8.8 percent of Gross Domestic Product growth in the State from 2017 to 2022. During the same period, the City created 1 in 4.8 new jobs in the nine-county Bay Area.

Nonetheless, San Francisco must contend with major structural changes adopted during the pandemic that persist, namely, the high level of remote work. This has significant economic implications for San Francisco. Office attendance in large metropolitan areas is only at a 45 to 65 percent range of pre-pandemic levels and has only marginally improved over the past year. Remote work is one of the major reasons why San Francisco’s economy has been slower to recover than other cities.

Meanwhile, the City’s housing market remains under pressure due to the higher interest



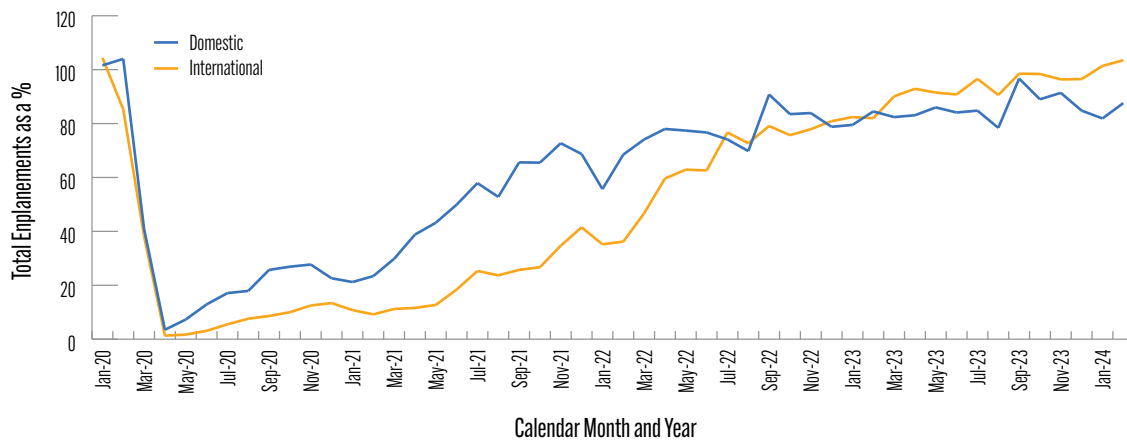
WEEKLY SAN FRANCISCO HOTEL OCCUPANCY RATE. 4-Week Moving Average, March 30, 2024. Source: STR.

rate environment and other factors. The City's residential building permit activity based on the Department of Housing and Urban Development (HUD) uniform reporting dropped by 37.4 percent in 2020, mainly due to COVID-19 related shutdown. It is important to note that the building permit indicator is volatile and only covers new private construction in the city. The HUD survey data may only partially capture actual housing production as it omits public housing or any other projects that may be considered alteration and not require a new construction permit. Nonetheless, the HUD data is an important source and points to weakness in the private housing production in the city.

High interest rates are not just affecting building permit activity – they are also hampering real estate transactions, which have an impact on the City's property tax revenues. In 2023 and beyond, the key macroeconomic question is how inflation responds to rising interest rates. The Federal

Reserve's restrictive monetary policy has been largely successful in curbing inflation, which also benefited from ease in disruptions in the supply chain and labor supply constraints. Over the past six months, inflation has come down to a 3.1-3.5 percent range, far below the average of 8 percent for 2022. The inflation rate has cooled considerably but remains above the Federal Reserve's annual inflation target of 2.0 percent. Therefore, any prospect of a rate cut seems remote in the near future, given the economy's overall strength and recent uptick in inflation measures.

Other measures of economic recovery performance include hotel occupancy rates, BART downtown station exits, Muni metro ridership, and passenger boardings at San Francisco International Airport (SFO). Additionally, hotel occupancy rates have reached relatively normal levels over the last year and a half, and things are heading in the right direction, albeit slowly.



SAN FRANCISCO INTERNATIONAL AIRPORT ENPLANEMENTS.

Domestic and International, Through January 2024. Source: San Francisco International Airport (SFO).

BART downtown exits and Muni metro ridership indicate weakness in the city's economic recovery. This reflects a new reality as office attendance and working from home have become more prevalent and a new normal. Muni metro ridership fared a bit better and has reached the 60-63 percent range of pre-pandemic levels. This is one of the critical areas of concern for sectors, such as retail and food service, which depend upon the foot traffic in the city.

In contrast from local travel, passenger boardings at the San Francisco International (SFO) reflect the continued strength of the city's tourism industry and a hopeful look ahead of the general health of the local economy. Both domestic and

international enplanements fell precipitously during the height of the pandemic. However, since January 2024, the international sector has fully recovered, and domestic air travel is also on its way to full recovery.

Structural changes to the City's economy that were brought about by the pandemic combined with macro-economic forces, including interest rates and inflation, will determine the outlook for the City's budget in the next several years. Nonetheless, San Francisco's long-term economic fundamentals—the quality of its workforce, business environment, technological base, and general quality of life—remain among the strongest of any city in the United States.

SAN FRANCISCO: PERFORMANCE MEASUREMENT

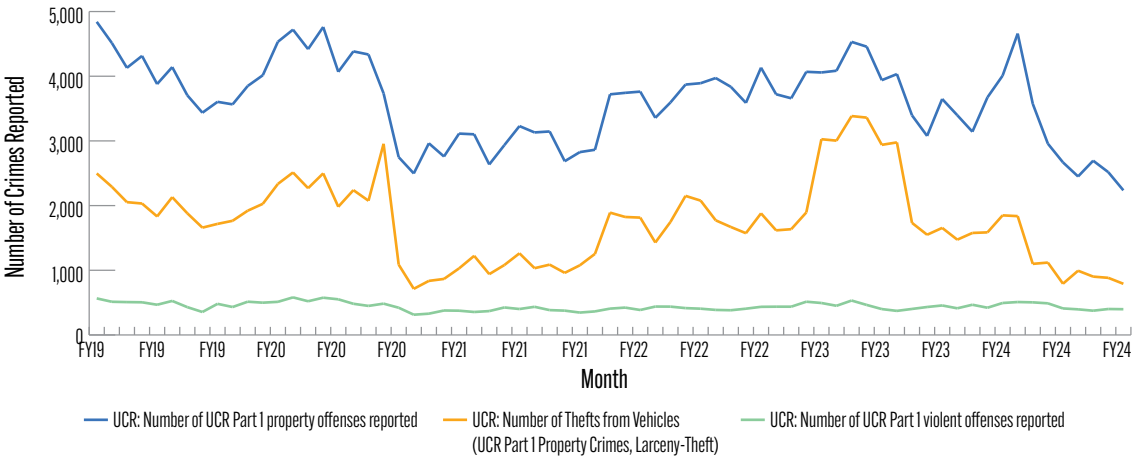
The Controller’s Office works with the Mayor’s Office every year to monitor the performance of City departments. This helps to evaluate the effectiveness of services provided by the City and County of San Francisco. Each department collects data on a series of performance measures connected with their strategic plans. Departments report on their results in the prior years, in addition to their projected performance this year and performance targets for the next two fiscal years for the Mayor’s Budget Book. Performance data for every City department is available in the Department Budget section of this Budget Book. This section features a selection of measures related to some of the Mayor’s priorities: Behavioral Health, Homelessness, Housing, Equity, and Public Safety. The sections below include monthly and annual data showing how the City has performed in these priority areas in recent years.

Public Safety

Property and Violent Offenses

The San Francisco Police Department (SFPD) reports the number of Part I Property and Part I Violent Offenses reported to the FBI under the Uniform Crime Reporting (UCR) program. Theft from Vehicles are a subset of Part I Property crimes. As FY 2023-24 progresses, all three categories show a downward trend in reporting.

During the first six months of 2023, counts of reported Part I Violent Offenses remained relatively similar month to month. Meanwhile, counts of reported Part I Property Offenses fluctuated up and down. Relative to July of 2023, December’s reported Part I Property offenses were down 38.9 percent, Thefts from Vehicles were down 46.3 percent, and Part I Violent offenses were down 19.8 percent.



*Data in this table reflect point-in-time data reported in the SFPD Crime Dashboard.

NUMBER OF PART I PROPERTY AND VIOLENT OFFENSES.

SFPD also reports on Part I Property and Part I Violent Offenses reported per 100,000 population, calculated as the number of Part I Property or Part I Violent Offenses divided by the current San Francisco population, and multiplied by 100,000. Through 2023, the number of Part I Property and Part I Violent offenses trended downwards compared to the start of the year.

Behavioral Health

The Department of Public Health (DPH) reports on new and updated measures that track trends in the City’s overdose prevention efforts and substance use services. The measures do not have any prior targets because this is the first year they were set. The new measures in this section focus on the reach of services and treatments for substance use disorder and response to overdoses.

Number of unique individuals receiving a mental health service in the SF Health Network

The San Francisco Health Network (SFHN) provides care to those diagnosed with a mental health disorder through a variety of treatment settings. This measure counts the unique number of individuals receiving at least one mental health service through the SFHN. Services include

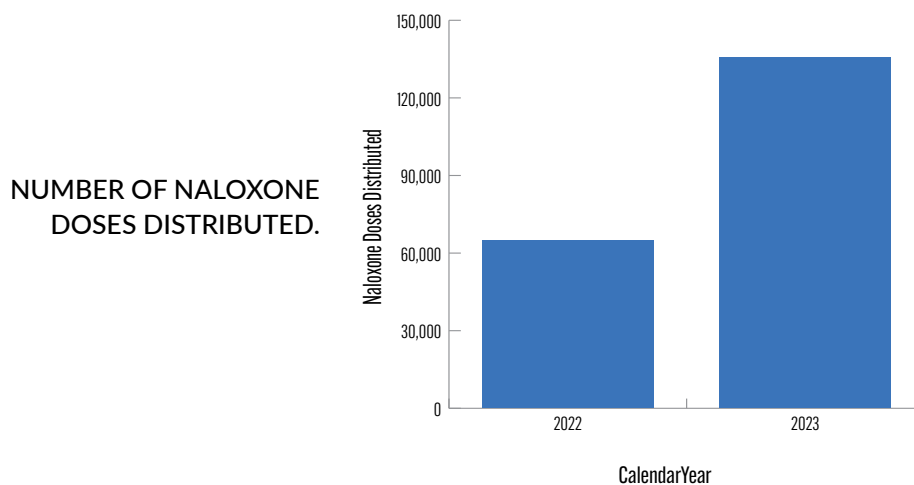
behavioral health in primary care; outpatient, outreach, linkage, and residential treatment in specialty mental health care; patient treatment; as well as services provided in the private provider network, at Laguna Honda Hospital, and at ZSFG for jail health clients. The metric will likely be revised in the future as DPH transitions to a new electronic health record system that will change how the data is sourced.

Since December 2023, 26,669 unique individuals have received at least one mental health service in the SFHN and the City is expected to reach it’s FY 2023-24 goal of 40,800 individuals.

Number of naloxone doses distributed

Naloxone (also known by the brand name Narcan) is a medication used to reverse opioid overdoses. Anyone can administer the drug to a person experiencing an overdose on opioids including fentanyl, heroin, and prescription opioid medications. DPH offers free naloxone in settings including community-based programs, DPH pharmacies, and a request-by-mail program.

This measure tracks the scale of distribution of naloxone in the City. Since the measure was implemented in 2022, the City has doubled the



distribution of naloxone doses from 65,877 to 135,610.

Number of unique patients on methadone (citywide)

This measure tracks the number of patients taking methadone, a medication used to treat opioid use disorders. As part of the City’s focus on interventions to reduce overdose deaths, DPH began tracking the number of patients on methadone in 2022. Methadone is a federally regulated drug and can only be provided in certain settings that meet federal regulations.

The number of patients receiving methadone increased from 2,241 in 2022 to 2,352 in 2023.

Homelessness

Direct Exits from Homelessness

The Department of Homelessness and Supportive Housing (HSH) operates programs to help households exit homelessness into housing. Direct exits are the total number of individuals and families exiting homelessness through participation in three types of City programs: Permanent Supportive Housing, Rapid Rehousing, and Problem Solving.

Permanent Supportive Housing places households into long-term affordable housing and includes

a range of supportive services such as case management. Rapid Rehousing is a time-limited subsidy to help tenants live in private-market units and access support services. Problem Solving provides interventions to divert people from homelessness through services such as relocation and financial assistance.

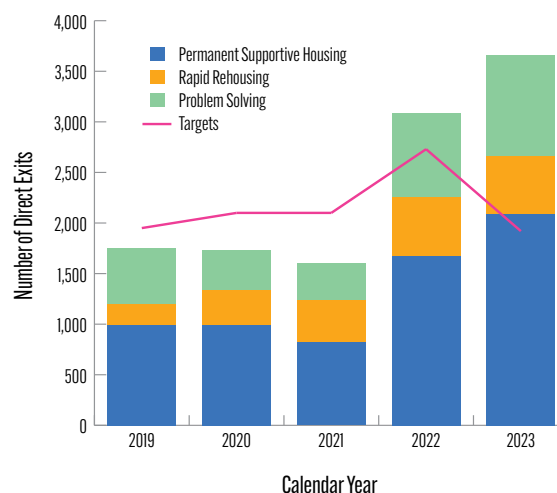
Since 2021, the City has greatly increased the number of households who exited homelessness as new housing and problem-solving resources became available in 2022 and 2023.

Percentage of all available year-round adult homeless shelter beds used

Temporary shelter programs provide places for people to stay while accessing other services and seek housing solutions. These programs include Emergency Shelters, Navigation Centers, Cabins, Trailers, and Urgent Accommodation Vouchers, among others. In addition to temporary shelter, the City also offers crisis intervention programs, which provide overnight amenities including bathrooms, showers, food, and case management services.

The City aims to fill at least 95 percent of available adult temporary shelter beds each year. With the

DIRECT EXITS FROM HOMELESSNESS.



exception of FY 2019-20, the City has been within three percentage points of the 95 percent target for the past five fiscal years.

Number of households that secured and/or maintained housing due to homelessness prevention grant

The City tracks the number of households that secured or maintained housing due to a homelessness prevention grant provided through the Department of Homelessness and Supportive Housing (HSH). This assistance can be used for a variety of needs associated with securing or retaining housing, including move-in costs, or rent owed. These figures do not include rent relief and eviction prevention programs administered by the Mayor’s Office of Housing and Community Development (MOHCD).

During the pandemic, the number of households receiving grants dropped because alternative programs were able to help households maintain housing such as the California Eviction Moratorium and California COVID Rent Relief Program. In 2022, applications for HSH grants began to rise with the end of state and federal programs. The City is

projected to exceed its target of 600 households receiving a one-time homelessness prevention grant.

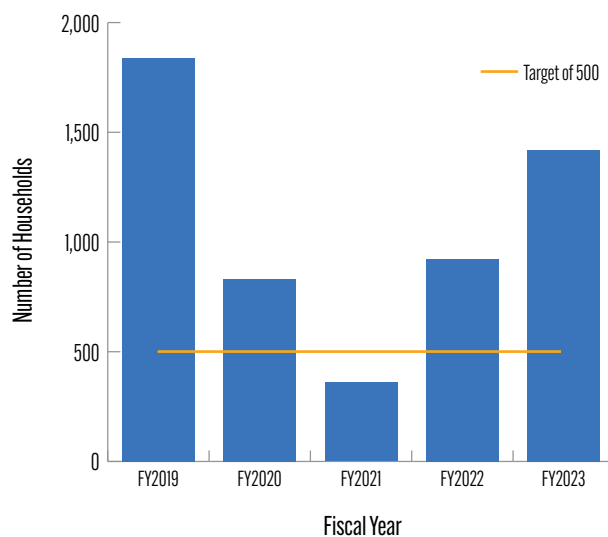
Housing

The number of newly constructed low-and-moderate income rental units completed with public financial assistance is one measurement of the growth in the City’s affordable housing stock. The Mayor’s Office of Housing and Community Development (MOHCD) is responsible for managing the Low and Moderate Income Housing Asset Fund, which finances programs and projects intended to increase the number of low-and-moderate income rental units on the housing market. In 2024, MOHCD is targeting to complete 452 units based on a combination of in-progress projects as well as additional projects scheduled to break ground shortly.

The number of individuals that received services related to accessing affordable housing

The number of individuals that received services related to accessing affordable housing is another key measurement of the City’s commitment to increasing housing resources for those with low-

HOMELESSNESS GRANTS.
Number of households that secured and/or maintained housing due to homelessness prevention grant.



to-moderate incomes. With the assistance of organizational partnerships, MOHCD offers pre- and post-purchase homeownership education and counseling, rental housing application assistance, and individual financial education related to accessing the City’s Below Market Rate (BMR) opportunities. In FY 2022-23, MOHCD provided affordable housing services to 13,289 individuals. Last year was the fifth consecutive year in which MOHCD surpassed its targeted number of individuals served. MOHCD attributes its success in this service area to strong partnerships with organizations that provide direct services, coordinate homeownership and rental counseling services, integration in the management of grants and the BMR lottery, and staff involvement in aligning nonprofits’ operations with City systems.

Equity

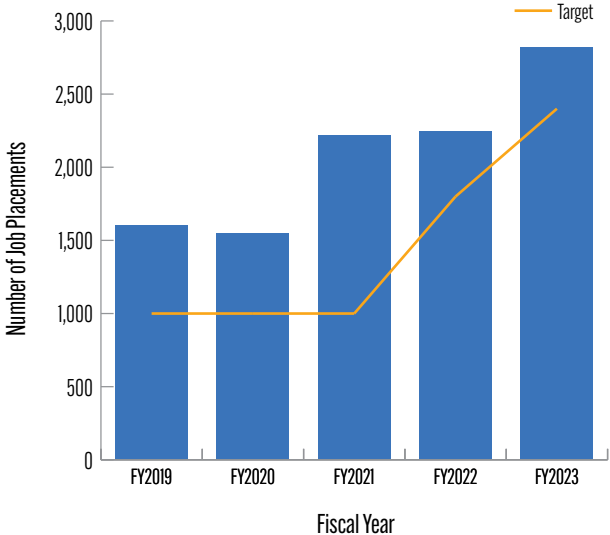
Advancing equity among San Franciscans remains a top priority for the Mayor. The following measures track various programs that aim to serve the City’s most marginalized communities. These measures are important for ensuring that

all residents have access to education, economic prosperity and mobility.

Number of job placement through the Opportunities For All program

The number of individuals placed in jobs through the Opportunities For All program is one measurement of San Franciscans’ access to workforce development opportunities to support the local economy. The Human Rights Commission (HRC) administers the Opportunities For All initiative, which is providing more than 4,000 paid internships for youth to gain relevant skills and experience that will prepare them for their future careers. The initiative especially focuses on youth of color, who make up 95 percent of participants. In 2023, the number of program participants placed into full-time jobs increased by 574 participants. This was also the fifth consecutive year in which HRC surpassed its targeted number of participants placed into full-time jobs. The Opportunities For All initiative aims to continue to provide lifelong mentorships and career development opportunities to increase the number of people of color working in high-opportunity

JOB PLACEMENT. Number of job placement through the Opportunities For All program.



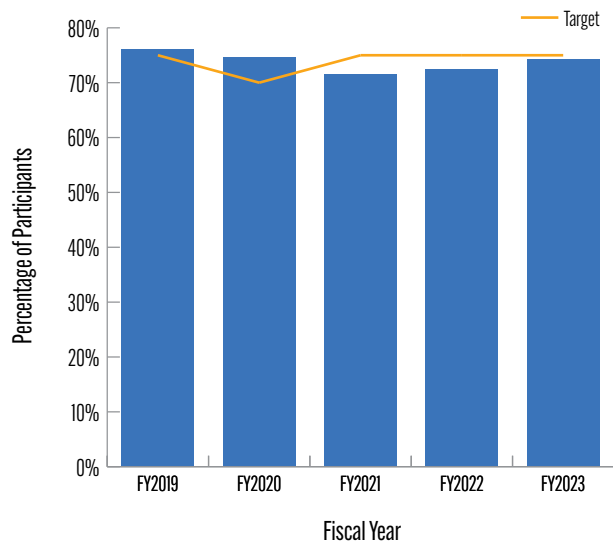
industries to foster a robust and equitable economy of the future.

Percent of Participants in DCYF-funded programs from populations that demonstrate increased levels of need

Enhancing the accessibility of high-quality resources and services for underserved populations is one strategy for promoting greater equity within San Francisco. The Department of Children, Youth and Their Families (DCYF) administers the City’s investments in children, youth, transitional age youth, and their families through the Children and Youth Fund. In FY 2023, DCYF invested \$165 million in funding to support programs in

the following service areas: educational supports, enrichment, leadership and skill building. Program participants from populations that demonstrate increased levels of need made up 74.3 percent of total participants, which was slightly below DCYF’s target of 75 percent. The year 2023 marked the third consecutive year in which DCYF increased the proportion of program participants from populations of need. DCYF expects to meet its target this year. DCYF aims to continue its commitment to providing equitable resources and services to strengthen communities and make San Francisco a great place to grow up.

DCYF FUNDED. *Percent of Participants in DCYF-funded programs from populations that demonstrate increased levels of need.*



BUDGET PROCESS

THE CASITRO



LONG-TERM FINANCIAL PLANNING PROCESS

The Constitution of the State of California requires all cities to adopt a balanced budget wherein revenues match expenditures. To ensure that San Francisco can meet its immediate needs while planning for long-term growth, the City has adopted a process that develops annual budgets alongside multi-year financial plans. This process assumed its current form with the passage of Proposition A on November 3, 2009, which replaced annual budgeting with two-year budgeting, and required additional long-term financial planning.

The sections below provide an understanding of the processes that guide San Francisco's multi-year and annual financial plans.

Multi-Year Financial Planning Process

The City operates on a two-year budget, which is guided by two fundamental components. The first consists of the City's revenue and expenditure projections, which are developed via four analytical assessments. The second consists of the City's financial and reserve policies, which assume unexpected fiscal pressures that may not be accounted for in the revenue and expenditure projections. In addition, the City's long-term information technology and capital needs are assessed through citywide processes. The components and processes that guide San Francisco's multi-year plans are described in more detail below.

Two-Year Budget Cycle

On November 3, 2009, voters approved Proposition A, amending the City Charter to stabilize spending by requiring two-year budgeting for all city departments and multi-year financial planning.

In Fiscal Year (FY) 2010-11, the City adopted two-year budgets for the following four departments: Airport, Port, Public Utilities Commission, and Municipal Transportation Agency. These four

departments proposed fixed two-year budgets for FY 2024-25 and FY 2025-26. The rest of the City's departments will submit rolling two-year budgets over the same period. Two-year budgeting has been in effect for all departments since FY 2012-13.

Long-Term Operating Revenue and Expenditure Projections

The City's budget process is guided by operating revenue and expenditure projections. The Controller's Office, Mayor's Office, and the Board of Supervisors are responsible for the City's long-term financial planning. These three offices cooperate to produce four reports, including a Five-Year Financial Plan each odd calendar year, the Joint Report each even calendar year, and the Six- and Nine-Month Reports each February and May. Together, these reports provide the basis for developing the City's budget. The reports are described below and can be accessed online at sf.gov/departments/controllers-office.

The Controller's Six-Month Budget Status Report, published annually in early February, projects the year-end status of the City's General Fund and key special revenue and enterprise funds based on financial activity from July through December. Issues identified within this report can then be incorporated into mid-year budgetary adjustments as necessary.

The Four-Year Budget Projection ("Joint Report"), published each even calendar year, reports on projected citywide revenues and expenditures for the following four fiscal years. First required by voters in 1994, this analysis captures significant one-time budgetary items in addition to forecasting revenue and expenditure trends into the future. Beginning in FY 2011-12, the Joint Report was extended to forecast four years into the future (prior to FY 2011-12, the report projected three years into the future.) This change was required by Proposition A, which also required adoption of a biennial Five-Year Financial Plan. The Joint Report now serves as an "off-year"

update to the Five-Year Financial Plan and projects out the remaining four years of the prior year's plan. The Joint Report was last published on March 29, 2024, as an update to the City's Five-Year Financial Plan for FY 2024-25 through FY 2027-28.

The Five-Year Financial Plan, published first in December of each odd calendar year and then updated in March, forecasts expenditures and revenues over a five-year period, proposes actions to balance revenues and expenditures during each year of the plan, and discusses strategic goals and corresponding resources for city departments. On January 13, 2023, the Mayor proposed the City's seventh Five-Year Financial Plan for Fiscal Years 2023-24 through 2027-28, which was updated on March 31, 2023 and heard by the Board of Supervisors on April 12, 2023.

The Controller's Nine-Month Budget Status Report, published annually in early May, reports financial activity from July through March and includes the projected year-end status of the City's General Fund and key special revenue and enterprise funds. A comprehensive review of revenue and spending to date and discussions with financial officers at major city departments drive the report's year-end projections.

Taken as a whole, these reports are used by the Mayor's Office to prepare a balanced budget to propose to the Board of Supervisors each year and to plan for long-term financial needs. The reports provide information on the financial resources available to fund the City's programs and projections of future costs.

Capital and Information Technology Projections

As noted above, the City also engages in long-term planning for the City's infrastructure and information technology (IT) needs. Managed by the City Administrator, the City has completed comprehensive assessments of the City's near- and

long-term capital and IT needs through the creation of the Ten-Year Capital Plan and the Information and Communications Technology (ICT) Plan, each of which is issued biennially in odd calendar years in conjunction with the City's Five-Year Financial Plan.

The Capital Plan is prepared under the guidance of the Capital Planning Committee (CPC), while the Committee on Information Technology (COIT) oversees the ICT Plan. Both committees work to identify, assess, and prioritize needs for the City as they relate to capital and IT investments. They also present departments with the opportunity to share information about the impact to operating costs that projects generate.

Funding for capital and technology is appropriated through the City's budget process. While the creation of the Capital and ICT Plans does not change their basic funding mechanisms, the priorities in the capital and IT budgets do reflect the policies and objectives identified in each respective plan.

Further information about capital and IT planning and expenditures can be found in the Capital Planning and Information Technology sections of this book.

Financial Policies and Enhanced Reserves

The City's budget is further guided by financial policies that plan for unforeseen financial circumstances that cannot be factored into revenue and expenditure projections. Proposition A charges the Controller's Office with proposing to the Mayor and Board of Supervisors financial policies addressing reserves, use of volatile revenues, debt, and financial measures in the case of disaster recovery, and requires the City to adopt budgets consistent with these policies once approved.

In May 2010, legislation was adopted to codify the City's practice of maintaining an annual General Reserve for fiscal pressures not anticipated in the budget and to help the City mitigate the impact of multi-year downturns. This included augmentation of the existing Rainy Day Reserve and the creation of a

new Budget Stabilization Reserve funded by excess receipts from volatile revenue streams.

Finally, independent auditors who certify the City's annual financial statements and credit ratings from the national bond rating agencies provide additional external oversight of the City's financial matters.

Mission-driven budgeting, as described by the City Charter, requires department budget requests to include goals, programs, targeted clients, and strategic plans. The requested budget must tie program funding proposals directly to specific goals. In addition, legislation passed by the Board of Supervisors requires performance standards to increase accountability. The City and County of San Francisco operates under a budget that balances

all operating expenditures with available revenue sources and prior-year fund balance.

Governmental financial information statements are reported using the modified accrual basis of accounting. Revenues are recognized when they are measurable and available, and are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred as under accrual accounting. However, debt service expenditures and expenditures related to vacation, sick leave, and claims and judgments are recorded only when payment is due.

The City adopts annual budgets for all government funds on a substantially modified accrual basis of

ANNUAL BUDGET PROCESS

accounting, except for capital project funds and certain debt service funds that generally adopt project-length budgets.

The budget of the City is a detailed operating plan that identifies estimated costs and results in relation to estimated revenues.

The budget includes: the programs, projects, services, and activities to be provided during the fiscal year; the estimated resources (inflows) available for appropriation; and the estimated changes to appropriations. The budget represents a process through which policy decisions are deliberated, implemented, and controlled. The City Charter prohibits expending funds for which there is no legal appropriation.

Two-Year Budget Cycle

As described in the previous section, in November 2009, voters passed Proposition A, which amended the City Charter to require the City to transition to a two-year budget cycle for all departments by FY 2012-13. In FY 2010-11, the City adopted two-

year budgets covering FY 2010-11 and FY 2011-12 for four early implementation departments: the Airport, Municipal Transportation Agency, Public Utilities Commission, and Port Commission. FY 2012-13 was the first year that all city departments submitted a two-year budget for FY 2012-13 and 2013-14. Also for the first time that year, the four early-implementation departments had a "fixed" two-year budget. This means that in the second year, these departments could only amend their budget if proposed revenues or expenditures were 5.0 percent above or below projections. All other departments retained a variable two-year budget and thus are open to changes and must be rebalanced as part of the next two-year budget. Moving to a fixed two-year budget for all departments would require the passage of legislation by the Board of Supervisors. The two-year budget is developed, approved, and implemented pursuant to the process described below.

Key Participants

- Residents provide direction for and commentary

on budget priorities throughout the annual budget process. Input from residents through virtual feedback forms, stakeholder working groups convened by the Mayor's Office, public budget hearings, and communication with elected officials are all carefully considered in formulating the Mayor's proposed budget.

- City departments prioritize needs and present balanced budgets for review and analysis by the Mayor's Office of Public Policy and Finance.
- The multi-year budget projections described in the previous section as well as the Capital Planning Committee (CPC) and Committee on Information Technology (COIT) provide guidance to the Mayor's Office on both long-term fiscal trends as well as citywide priorities for capital and IT investments.
- The Mayor, with the assistance of the Mayor's Office of Public Policy and Finance, prepares and submits a balanced budget to the Board of Supervisors on an annual basis.
- The Board of Supervisors is the City's legislative body and is responsible for amending and approving the Mayor's proposed budget. The Board's Budget and Legislative Analyst also participates in reviews of city spending and financial projections and makes recommendations to the Board on budget modifications.
- The Controller is the City's Chief Financial Officer and is responsible for projecting available revenue to fund city operations and investments in both the near- and long-term. In addition, the City Services Auditor Division of the Controller's Office is responsible for working with departments to develop, improve, and evaluate their performance standards.

Calendar and Process

Beginning in September and concluding in July, the annual budget cycle can be divided into three major stages (see calendar at the end of this section):

- Budget Preparation: budget development and submission to the Board of Supervisors.

- Approval: budget review and enactment by the Board of Supervisors and budget signing by the Mayor.
- Implementation: department execution and budget adjustments.

Budget Preparation

Preliminary projections of Enterprise and General Fund revenues for the next fiscal year by the Controller's Office and Mayor's Office staff begin in September. Around this time, many departments begin budget planning to allow adequate input from oversight commissions and the public. In December, budget instructions are issued by the Mayor's Office and the Controller's Office with detailed guidance on the preparation of department budget requests. The instructions contain a financial outlook, policy goals, and guidelines as well as technical instructions.

Three categories of budgets are prepared:

- General Fund department budgets: General Fund departments rely in whole or in part on discretionary revenue comprised primarily of local taxes such as property, sales, payroll, and other taxes. The Mayor introduces the proposed General Fund budget to the Board of Supervisors on June 1.
- Enterprise department budgets: Enterprise departments generate non-discretionary revenue primarily from charges for services that are used to support operations. The Mayor introduces the proposed Enterprise budgets to the Board of Supervisors on May 1.
- Capital and IT budgets: Capital and IT budget requests are submitted to the CPC and COIT for review. The recommendations for each committee are taken into account during the budget preparation process. The City's Ten-Year Capital Plan is brought before the Board of Supervisors and Mayor for approval concurrently with the General Fund and Enterprise department budgets.

Between December and early February, departments

prepare their budget requests and submit them to the Controller by mid-February. The Controller consolidates and verifies all of the information that departments have submitted. The Controller submits departments' proposed budget requests to the Mayor's Office of Public Policy and Finance for review in early March.

From March through June, the Mayor and the Mayor's Office of Public Policy and Finance analyze each budget proposal, examining policy and service implications in order to meet citywide needs and reflect the Mayor's goals and priorities for the upcoming year. Concurrently, the Controller's Office certifies all revenue estimates.

From February through May, the Mayor and Mayor's Office of Public Policy and Finance staff conduct a comprehensive outreach process to understand the budget priorities of San Francisco's communities and address these priorities in the budget. Additionally, the Mayor and the Mayor's Office of Public and Policy Finance meet with community groups to understand community members' neighborhood and citywide priorities for the upcoming budget. All San Franciscans have the opportunity to submit their budget priorities and feedback to the Mayor's Office of Public Policy and Finance by email and/or online form. The Mayor's Office use all feedback to make decisions about the upcoming budget that reflect the needs and priorities of San Francisco community members.

Total budget requests must be brought into balance with estimated total revenues, which requires the Mayor's Office of Public Policy and Finance to prioritize funding requests that typically exceed projected available revenues. Before the Mayor's proposed budget is introduced to the Board of Supervisors, the Controller ensures that the finalized budget is balanced and accurate.

Approval

Upon receiving the Mayor's proposed budget, the Budget and Appropriations Committee of the Board of Supervisors holds public hearings during the month of June to review departmental requests and solicit public input. The Budget and Appropriations Committee makes recommendations to the full Board for budget approval along with their proposed changes. Since budget review lapses into the new fiscal year, the Interim Budget—usually the Mayor's proposed budget—is passed by the Board as a continuing resolution and serves as the operating budget until the budget is finalized in late July. The Mayor typically signs the budget ordinance into law by August.

The Budget and Appropriations Committee works closely with the Board of Supervisor's Budget and Legislative Analyst (BLA), which develops recommendations on departmental budgets. Informed by departmental discussions that center on justifications for proposed expenses and comparison with prior year spending, the BLA forwards a report with recommended reductions. The Budget and Appropriations Committee reviews the Budget Analyst's recommended expenditure reductions, along with department and public input, before making final budget recommendations to the full Board of Supervisors.

Because the budget must be balanced, expenditure reductions that are made to General Fund departments represent unallocated monies that the Board of Supervisors can apply to new public services or to offset proposed budget cuts. The Board of Supervisors generates a list of budget policy priorities that the Budget and Appropriations Committee uses to guide funding decisions on the unallocated pool of money. The Budget Committee then votes to approve the amended budget and forwards it to the full Board by June 30th.

As required by the City Charter, the Board of Supervisors must vote on the budget twice between

July 15 and August 1. At the first reading, which occurs the first Tuesday after July 15, amendments may be proposed and, if passed by a simple majority, added to the budget. These amendments may be proposed by any member of the Board of Supervisors and can reflect further public input and/or Board policy priorities. At the second reading, the Board votes on the amended budget again, and, if passed, the budget is forwarded to the Mayor for final signature. If additional amendments are proposed during the second reading, the budget must go through another reading a week later. Final passage by the Board must occur before the August 1 deadline.

The Mayor has 10 days to approve the final budget, now called the Budget and Appropriation Ordinance. The Mayor may sign the budget as approved by the Board, making it effective immediately, or may veto any portion, whereupon the budget returns to the Board of Supervisors. The Board has ten-days to override any or all of the Mayor’s vetoes with a two-thirds majority vote. In this case, upon Board vote, the budget is immediately enacted, thus completing the budget process for the fiscal year.

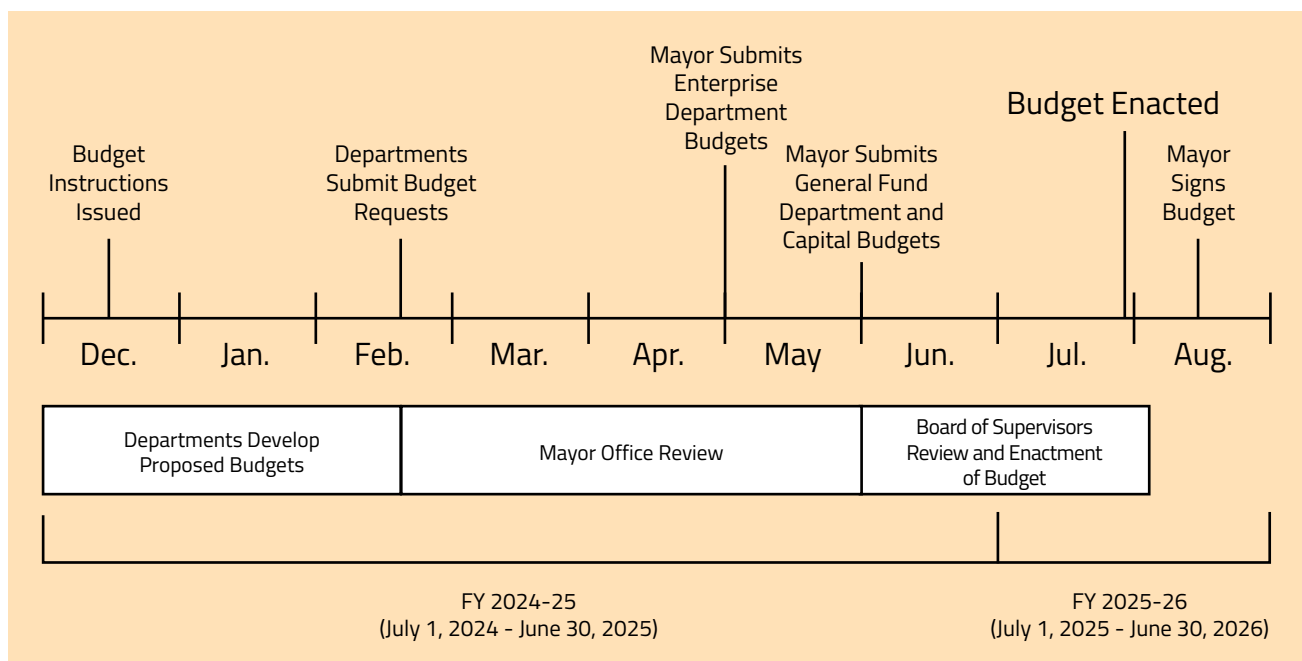
Should the Mayor opt not to sign the budget within the ten-day period, the budget is automatically

enacted but without the Mayor’s signature of approval. Once the Budget and Appropriation Ordinance is passed, it supersedes the Interim Budget.

Implementation

Responsibility for execution of the budget rests largely with departments. The Mayor’s Office and the Controller’s Office monitor department spending throughout the year and take measures to mitigate overspending or revenue shortfalls. Both offices, as well as the Board of Supervisors, also evaluate departments’ achievement of performance measures on a periodic basis.

Budget adjustments during the fiscal year take place in two ways: through supplemental appropriation requests, and through grant appropriation legislation. Supplemental appropriation requests are made when a department finds that it has inadequate resources to support operations through the end of the year. Grant appropriations occur when an outside entity awards funding to a department. Both supplemental and grant appropriation requests require approval by the Board of Supervisors before going to the Mayor for final signature.



BUDGET INFORMATION & SUMMARY TABLES

OUTER
SUNSET



GENERAL FUND REVENUE & EXPENDITURE TRENDS

OVERVIEW

Each year, the City prepares a budgetary forecast of General Fund-supported operating expenditures and revenues, and projects either a surplus or shortfall between the two. In odd-numbered years, the Mayor's Office works with the Controller's Office and the Board of Supervisors' Budget and Legislative Analyst to forecast revenue and expenditures to prepare the City's Five-Year Financial Plan. The most recent update to the Five-Year Financial Plan (also called the Joint Report) was released in

March 2024. The March Joint Report projected deficits of \$235.9 million in FY 2024-25, \$553.3 million in FY 2025-26, \$927.0 million in FY 2026-27, and \$1,361.6 million in FY 2027-28.

The City is legally required to balance its budget each year. The proposed FY 2024-25 budget totals \$15.9 billion, a \$1,251.6 million, or 8.6 percent, increase over the FY 2024-25 budget. The proposed FY 2025-26 budget totals \$15.5 billion, a \$373.9 million, or 2.4 percent, decrease over the FY 2024-25 proposed budget.

TRENDS IN GENERAL FUND SOURCES

Total General Fund resources – which include revenue, transfers, fund balance, and use of reserves – are projected to increase by \$25.9 million in FY 2024-25, or 0.4 percent above the FY 2023-24 original budget, and increase by \$246.0 million, or 3.6 percent, in FY 2025-26.

REGULAR REVENUES. General Fund regular revenues make up 92.6 and 93.2 percent of total General Fund resources in FY 2024-25 and FY 2025-26, respectively. General Fund tax revenues have been profoundly affected by the pandemic. The revenue outlook for the City is closely tied to the recovery of sectors most impacted or transformed during the COVID-19 pandemic, including tourism and office-using industries. In this budget, the revenue forecast assumes long-term structural change in office usage due to the prevalence of hybrid and remote work. This negatively impacts property, transfer, and business taxes beyond the budget

period. The City's hospitality-based taxes are expected to rebound after FY 2027-28.

Regular revenues are budgeted to decrease by \$46.5 million in FY 2024-25, 0.7 percent less than the FY 2023-24 original budget, and increase by \$267.6 million in FY 2025-26, 4.2 percent higher than the FY 2024-25 proposed budget. The FY 2024-25 decrease is largely driven by reductions in intergovernmental payments from the State and Federal government, partially offset by growth in interest income and departmental charges for services from the FY 2023-24 budget. Tax revenue is nearly flat from FY 2023-24 budget, reflecting lowered FY 2023-24 revenue expectations reported in the Controller's Six and Nine Month Reports. In FY 2025-26, revenue growth is driven by increases in business, hotel, and transfer taxes, growing \$71.0 million, \$30.6 million, and \$48.7 million, respectively from

the FY 2024-25 budget. Additionally, Federal Emergency Management Agency reimbursements for COVID-19 and the 2023 Winter Storms are expected to increase by \$75.7 million from \$80.0 million in FY 2024-25 to \$155.7 million.

USE OF FUND BALANCE AND USE OF

RESERVES. The proposed budget allocates \$445.4 million in General Fund year-end fund balance as a source in the two budget years. The budget also withdraws \$135.0 million from reserves in the two budget years, including \$54.8 million from the Budget Stabilization One Time Reserve, \$38.3 million from the Federal and State Emergency Revenue Reserve, \$29.5 million from the Business Tax Stabilization Reserve, and \$15.5 million from various other reserves.

OPERATING TRANSFERS-IN. Transfers into the General Fund are budgeted at \$206.9 million in FY 2024-25, which is \$4.4 million, or 2.1 percent, less than what was budgeted in FY 2023-24. In FY 2025-26, transfers-in are budgeted at \$203.9 million, which is \$3.0 million, or 1.4 percent, less than the proposed FY 2024-25 budget. These transfers include a portion of Airport concessions revenue and 15 percent of commercial rent tax collections as authorized by June 2018 Proposition C.

Detail about General Fund Revenues

Property Tax Revenue

Both commercial and residential property valuations continue to be in flux due to remote work and high interest rates. High construction costs and difficult access to capital have led to a pause in construction of some entitled development projects. Assessments and taxes are based upon market valuations as of January 1st preceding any new fiscal year (starting on July 1st).

The FY 2023-24 General Fund share of property tax revenue is budgeted at \$2,469.6 million, which

is \$40.4 million, or 1.6 percent, less than the FY 2023-24 budget. The FY 2025-26 General Fund share of property tax revenue is budgeted at \$2,465.8 million, which is \$3.8 million, or 0.2 percent, less than the proposed FY 2024-25 budget.

The budget assumes secured roll growth of 3 percent in FY 2024-25 and 2.0 percent in FY 2024-26, including the 2 percent inflation allowed under the state constitution, and unsecured values are projected to remain at current levels. Approximately \$110.2 million is assumed diverted from the General Fund to tax increment financing districts in FY 2024-25, increasing to \$126.5 million in FY 2025-26. Of these totals, approximately \$7.2 million per year is diverted to tax increment financing districts such as the Treasure Island and Mission Rock projects, and the remainder to projects of the former redevelopment agency.

The budget assumes \$2.5 billion of reductions in current year local assessment values in each of the two budget years, which translates to approximately \$14.0 million in General Fund property tax revenues refunded annually. Additionally, the budget assumes refunds of \$118.9 million in General Fund revenue from appeals of assessed values filed in FY 2024-25 and \$136.1 million from appeals filed in FY 2025-26 will need to be paid at such time as the Assessment Appeals Board determines reductions.

Supplemental assessments capture changes in value for the portion of the tax year remaining after an assessable event—a change in ownership or new construction—results in a change in the base year assessed value of a property. Supplemental property taxes are estimated at \$31.0 million in each of FY 2024-25 and FY 2025-26. Escape assessments capture a full year's increase in assessed value up to four years

after the event trigger date and are estimated to generate \$16.0 million in FY 2024-25 and \$18.0 million in FY 2025-26.

Excess Educational Revenue Augmentation Fund (ERAF) revenue represents the amount of property tax revenues initially diverted from the City to help the state meet its funding obligations for K-14 education. The amount that exceeds these entities' revenue limits is returned to the City. Excess ERAF revenues are budgeted at \$311.6 million in FY 2024-25 and \$294.8 million in FY 2025-26, based on current state law. The Governor has proposed to changes to ERAF allocation effective FY 2025-26, which would, if enacted, reduce General Fund excess ERAF by approximately \$43.0 million annually. The VLF backfill amount, which is paid to locals from ERAF, is budgeted at \$373.0 million in FY 2024-25 and \$380.0 million in FY 2025-26. At this time there are no state proposals that would affect the City's VLF backfill.

Business Tax Revenue

The FY 2024-25 budget projects General Fund business tax revenue to reach \$883.0 million, representing a \$31.9 million, or 3.7 percent increase from the FY 2023-24 budget. The FY 2025-26 budget anticipates a further increase of \$71.0 million, or 8.0 percent increase in business tax revenue, bringing the projected total to \$954.0 million. Business tax revenue is comprised of business registration fees, administrative office tax, and gross receipts tax.

San Francisco gross receipt taxes are determined in part by the proportion of businesses' employees that physically work within City limits. Responding to the pandemic, workers who previously commuted into the City began telecommuting from home, outside the City, and business tax revenue fell accordingly. This dynamic continues to affect the City.

Office attendance has stagnated at around 40 percent to 45 percent of pre-pandemic levels according to office security company Kastle Systems. Based on survey data from WFH Research, employers plan for employees who can work from home to do so about 2.2 days per week, on average, a level that has remained essentially stable for more than a year. With lower office attendance and layoffs in the technology sector, office vacancy rates continue to rise, reaching 32.4 percent in the first quarter of 2024 according to real estate firm JLL. Considering stable levels of remote work and vacancy rates that continue to increase, the projection assumes economic growth rates of 0.0 percent in FY 2024-25 and 2.0 percent in FY 2025-26.

The budget accounts for two pieces of legislation that passed last year: a delay of tax increases for business categories most acutely affected by the pandemic, and a tax reduction for businesses that sign new leases in the City.

Sales Tax Revenue

In FY 2024-25, local sales tax revenue is budgeted at \$193.7 million, which is \$6.4 million, or 3.2 percent, lower than what was budgeted in FY 2023-24. FY 2025-26 local sales tax revenue is budgeted at \$198.9 million, which is \$5.3 million, or 2.7 percent, higher than the proposed FY 2024-25 budget.

Sales tax experienced significant losses during the COVID-19 public health emergency shut-downs. The budget assumes sales tax revenues will decrease in FY 2024-25 but slowly reach pre-pandemic levels by FY 2027-28. Factors such as inflation, interest rates, store closures, online shopping, and a shift in spending patterns toward nontaxable services have resulted in fewer luxury and discretionary purchases.

Transient Occupancy (Hotel) Tax

The FY 2024-25 General Fund share of hotel tax revenue is budgeted at \$285.2 million, which is \$17.7 million, or 5.9 percent, less than what was budgeted in FY 2023-24. FY 2025-26 revenue is budgeted at \$315.8 million, an increase of \$30.6 million, or 10.7 percent, from the proposed FY 2024-25 budget.

The City's hotel tax experienced an unprecedented decline in FY 2020-21, with a 90 percent revenue drop compared to pre-pandemic levels. The City's budget assumes hotel tax will improve in FY 2024-25 and FY 2025-26, but it will not reach pre-pandemic levels until after FY 2027-28. Because conventions drive up hotel room rates through compression pricing, the return of conferences and conventions plays a key role in the recovery of hotel tax revenues. In the first three quarters of FY 2023-24, San Francisco hosted 28 conferences with over 320,000 attendees, and is projected to reach 38 conferences and 423,000 attendees by year end. This is compared to 54 events with over 723,000 attendees in FY 2018-19.

While enplanements at San Francisco International Airport (SFO) have improved steadily since the pandemic, these gains are not resulting in proportionate growth in hotel tax, as more passengers are flying out of SFO than into SFO for leisure and work. As of March 2024, domestic and international enplanements in FY 2023-24 to date were 11.8 percent greater than FY 2022-23, though still 10.3 percent below FY 2018-19. Current domestic seat capacity is 18.5 percent lower and international seat capacity is 3.7 percent higher than FY 2018-19. International travel has shown signs of recovery since travel restrictions were lifted in Asia in early 2023; however, visitor numbers from China, the largest Asian market pre-pandemic, are far from recovery.

Real Property Transfer Tax Revenue

Real property transfer tax revenue is budgeted at \$218.9 million in FY 2024-25, representing a decrease of \$3.1 million, or 1.4 percent, below what was budgeted in FY 2023-24. In FY 2025-26, revenue is budgeted at \$267.6 million, an increase of \$48.7 million, or 22.3 percent, above the proposed FY 2024-25 budget.

The high interest rate environment makes borrowing more difficult for individuals and businesses, and persistent remote work makes office space less attractive. The budget assumes FY 2024-25 and FY 2025-26 transfer taxes grow from a low in FY 2023-24 to a new long-term average by FY 2027-28. FY 2023-24 transfer tax is expected to be worse than FY 2022-23 transfer tax, dropping across-the-board to levels not seen since FY 2003-04 and FY 2009-10. Considering the highly volatile nature of this revenue source, the Controller's Office monitors collections throughout the fiscal year and provides regular updates to the Mayor and Board of Supervisors.

Overpaid Executive Tax

The overpaid executive tax is budgeted at \$140.0 million in both FY 2024-25 and FY 2025-26. This tax is based on the ratio of a business's highest-paid managerial employee's compensation to the median compensation paid to the business's employees based in the City. The tax is levied on any business with a ratio exceeding 100:1, progressively increasing at higher ratios, which is expected to lead to some revenue volatility. Other factors contributing to fluctuations include the narrow base of expected taxpayers, annual fluctuations in the value and form of executive compensation, and the risk of tax avoidance. In tax year 2023, nearly half of the total tax was paid by the top five taxpayers. Estimates based on prior years' activity may not be predictive of future revenues.

State and Federal Grants and Subventions

General Fund federal grants and subventions are budgeted at \$436.6 million in FY 2024-25, which is \$72.5 million, or 14.2 percent, less than what was budgeted in FY 2023-24. In FY 2025-26, federal grants and subventions are budgeted at \$518.5 million, which is \$81.9 million, or 18.8 percent, less than the proposed FY 2024-25 budget.

These changes are largely driven by reimbursements from the Federal Emergency

Management Agency (FEMA) for the City's COVID-19 emergency response. FEMA reimbursements are budgeted at \$80.0 million in FY 2024-25, which is \$90.0 million, or 52.9 percent, less than what was budgeted in FY 2023-24. In FY 2025-26, FEMA reimbursements are budgeted at \$155.7 million, which is \$75.7 million, or 94.6 percent, less than the proposed FY 2024-25 budget. The City's FEMA forecast is based on updated timelines upon which FEMA will obligate and remit funds for the COVID-19 public health emergency.

USE TRENDS

Personnel Expenses

The proposed budget includes an increase in total labor costs of \$283.9 million, or 4.2 percent, from FY 2023-24 and an additional increase of \$287.2 million, or 4.0 percent, for all funds in FY 2024-25 and FY 2025-26, respectively. This total increase includes an increase in General Fund labor costs of \$140.3 million, or 4.5 percent, in FY 2024-25 and an additional increase of \$118.0 million, or 3.6 percent, in FY 2025-26. The change in FY 2024-25 and FY 2025-26 is driven by cost of living adjustment increases to wages for all City employees per adopted labor contracts and increases in employee benefit costs in health and retirement.

Non-Personnel Expenses

General Fund non-personnel expenses – including professional services, materials and supplies, aid assistance, grants, capital projects and equipment, facilities maintenance, debt service, services of

other departments and contributions to reserves – will decrease by \$58.1 million, or 2.4 percent, in FY 2024-25 and will further decrease by \$26.0 million, or 1.1 percent, in FY 2025-26. In FY 2024-25, the change is primarily due to reductions to capital and community based organization (CBO) grants and shifting CBO grants to non-General Fund sources. The change in FY 2025-26 is primarily due to further reductions to capital and General Fund community based organization (CBO) grants.

Transfers Out

Transfers Out of the General Fund are budgeted at \$1.20 billion and \$1.36 billion in FY 2024-25 and FY 2025-26, respectively, representing a reduction of \$57.0 million in FY 2024-25 from the previous year and an increase of \$152.4 million in FY 2025-26. Changes are primarily due to changes in mandatory baseline funded requirements.

SPENDING MANDATES AND DISCRETIONARY SOURCES

The General Fund represents 43.2 percent and 45.8 percent in FY 2024-25 and FY 2025-26, respectively, of the City's total budget. General Fund discretionary spending capacity, however, is less, due to voter- approved minimum spending requirements. San Francisco voters have

passed ballot measures that require minimum spending levels for certain operations, including the Children's Baseline, the Transitional Youth Baseline, Our City Our Homes Baseline, Early Care and Education Baseline, the Public Library Baseline, the Public Transportation Baseline, the

City Services Auditor operations, the Municipal Symphony Baseline, Housing Trust Fund, Dignity Fund, Street Tree Maintenance Fund, Recreation and Parks Baseline, Student Success Fund and required reserve deposits.

These requirements are discussed in detail in the Controller's discussion of the Mayor's Budget, also known as the Revenue Letter, published the second week of June 2024.

FUND STRUCTURE

The fund structure chart below maps out how the City's revenue and expenditures are organized within the budget. At its most basic, a budget is divided into revenues (sources) and expenses (uses). Budgets like San Francisco's (a consolidated city and county), contain a detailed organizational scheme to group, categorize, and identify revenues and expenses. The tables displayed in the following pages summarize proposed revenues and expenditures by funding sources and uses at multiple levels, by service area, and by full time equivalent FTE employee counts.

In the public sector, financial activity is planned and recorded in a series of funds, which are created to reflect restrictions on the uses of different types of revenue. For example, enterprise funds are used to account for activities primarily funded by user charges, such as the Port, Airport, MTA and Public

Utilities Commission. The General Fund is the City's largest single fund. Because it contains revenues with the broadest allowable uses (tax proceeds), it is the focus of a large amount of budget discussion and deliberation.

A **fund** is a high-level classification unit that is organized according to its purpose.

An **account** is a unique six digit code that identifies the general nature of a source or use, at its lowest level of detail. A value between 400000 and 499999 denotes a source, while a value between 500000 and 599999 denotes a use.

Accounts can be summarized at different levels. For the reports contained in this book, accounts are summarized at Level 5, into a 4 digit code. For example, accounts 501010 - Permanent Salaries and 501070 - Holiday Pay roll up to an Account Level 5 of 5010 - Salaries.

BUDGET SUMMARY TABLES

CONSOLIDATED SCHEDULE OF SOURCES AND USES

Sources of Funds	FY 2024-25			FY 2025-26		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	225,854,162	881,518,767	1,107,372,929	219,564,822	272,375,684	491,940,506
Prior Year Reserves	75,165,991	10,270,354	85,436,345	62,848,688	10,822,496	73,671,184
Regular Revenues	6,349,980,028	8,340,556,532	14,690,536,560	6,617,613,084	8,326,184,676	14,943,797,760
Transfers Into the General Fund	206,486,905	(206,486,905)		203,501,501	(203,501,501)	
Sources of Funds Total	6,857,487,086	9,025,858,748	15,883,345,834	7,103,528,095	8,405,881,355	15,509,409,450
Uses of Funds	FY 2024-25			FY 2025-26		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,237,616,386	9,810,673,803	16,048,290,189	6,366,207,522	9,798,603,508	16,164,811,030
Less Interdepartmental Recoveries	(739,153,709)	(721,875,423)	(1,461,029,132)	(773,349,799)	(785,857,611)	(1,559,207,410)
Capital Projects	52,590,744	823,161,779	875,752,523	41,060,435	387,404,843	428,465,278
Facilities Maintenance	2,515,793	84,903,241	87,419,034	2,578,332	85,883,626	88,461,958
Reserves	51,070,000	281,843,220	332,913,220	60,139,700	326,738,894	386,878,594
Transfers From the General Fund	1,252,847,872	(1,252,847,872)		1,406,891,905	(1,406,891,905)	
Uses of Funds Total	6,857,487,086	9,025,858,748	15,883,345,834	7,103,528,095	8,405,881,355	15,509,409,450

CITY AND COUNTY OF SAN FRANCISCO MAJOR FUND BUDGETARY RECAP, FY 2024-25 (IN THOUSANDS OF DOLLARS)

	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/Trust	Total All Funds
Prior Year Fund Balance	225,854	298,737			574,889	7,831	63	1,107,373
Prior Year Reserves	75,166	10,270						85,436
Prior Year Sources Total	301,020	309,007			574,889	7,831	63	1,192,809
Property Taxes	2,469,580	285,590		376,218				3,131,388
Other Local Taxes	1,109,170	73,790						1,182,960
Business Taxes	883,000	463,867						1,346,867
Rents & Concessions	14,145	58,956			666,562	594	14,008	754,265
Fines and Forfeitures	3,921	41,705		16,159	105,842			167,627
Interest & Investment Income	146,715	42,706	14,737		64,126		9,423	277,708
Licenses, Permits & Franchises	31,802	15,389			27,764			74,956
Intergovernmental - State	881,253	306,343		700	156,982			1,345,279
Intergovernmental - Federal	436,586	234,662			279,098			950,346
Intergovernmental - Other	4,023	5,889			248,880	351		259,143
Charges for Services	351,769	146,471			4,310,490	365	1,669	4,810,763
Other Revenues	18,017	26,609		10,278	198,964		70,973	324,840
Other Financing Sources			61,395		3,000			64,395
Current Year Sources Total	6,349,980	1,701,978	76,132	403,354	6,061,709	1,310	96,073	14,690,537
Contribution Transfers In		314,144			678,473			992,617
Operating Transfer In	206,487	188,860		3,661	296,277			695,285
Transfer In Total	206,487	503,004		3,661	974,750			1,687,901
Available Sources Total	6,857,487	2,513,990	76,132	407,015	7,611,347	9,140	96,136	17,571,247
Community Health	(1,146,838)	(361,492)		(1,661)	(1,671,162)		(9,124)	(3,190,276)
Culture & Recreation	(191,471)	(350,453)	(697)				(115)	(542,736)
General Administration & Finance	(351,605)	(172,534)	(22,432)			(9,140)	(86,897)	(642,609)
General City Responsibilities	(201,176)	(11,826)		(405,354)				(618,356)
Human Welfare & Neighborhood Development	(1,636,579)	(1,257,645)						(2,894,224)
Public Protection	(1,836,255)	(86,636)	(1,000)		(127,017)			(2,050,908)
Public Works, Transportation & Commerce	(226,145)	(216,946)	(52,003)		(5,394,420)			(5,889,515)
Current Year Uses Total	(5,590,069)	(2,457,532)	(76,132)	(407,015)	(7,192,599)	(9,140)	(96,136)	(15,828,624)
Contribution Transfers Out	(992,617)							(992,617)
Operating Transfer Out	(260,231)	(54,297)			(380,756)			(695,285)
Transfer Out Total	(1,252,848)	(54,297)			(380,756)			(1,687,901)
Proposed Uses Total	(6,842,917)	(2,511,829)	(76,132)	(407,015)	(7,573,355)	(9,140)	(96,136)	(17,516,525)
Fund Balance	14,570	2,160			37,991			54,722

CITY AND COUNTY OF SAN FRANCISCO MAJOR FUND BUDGETARY RECAP, FY 2025-26 (IN THOUSANDS OF DOLLARS)

	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/Trust	Total All Funds
Prior Year Fund Balance	219,565	127,826			139,159	5,328	63	491,941
Prior Year Reserves	62,849	10,822						73,671
Prior Year Sources Total	282,414	138,648			139,159	5,328	63	565,612
Property Taxes	2,465,760	286,550		256,864				3,009,174
Other Local Taxes	1,198,070	87,287						1,285,357
Business Taxes	954,000	466,897						1,420,897
Rents & Concessions	15,358	65,994			672,258	603	13,648	767,861
Fines and Forfeitures	3,508	42,902		17,389	111,469			175,269
Interest & Investment Income	146,714	42,247			69,040		9,419	267,420
Licenses, Permits & Franchises	31,989	15,493			30,494			77,976
Intergovernmental - State	898,256	185,575		700	158,296			1,242,827
Intergovernmental - Federal	518,522	231,413			133,656			883,592
Intergovernmental - Other	3,491	6,106			365,836	355		375,788
Charges for Services	354,186	162,736			4,613,726	365	1,546	5,132,559
Other Revenues	27,758	27,792		5,441	178,629		65,459	305,079
Other Financing Sources								
Current Year Sources Total	6,617,613	1,620,991		280,394	6,333,403	1,323	90,073	14,943,798
Contribution Transfers In		334,824			807,038			1,141,862
Operating Transfer In	203,502	191,340		2,000	288,872			685,714
Transfer In Total	203,502	526,164		2,000	1,095,911			1,827,576
Available Sources Total	7,103,528	2,285,804		282,394	7,568,472	6,652	90,135	17,336,986
Community Health	(1,158,797)	(309,779)			(1,703,248)		(9,124)	(3,180,947)
Culture & Recreation	(197,290)	(346,994)					(115)	(544,399)
General Administration & Finance	(358,047)	(170,166)				(6,652)	(80,896)	(615,761)
General City Responsibilities	(210,964)	(11,875)		(282,394)				(505,233)
Human Welfare & Neighborhood Development	(1,665,665)	(1,108,403)						(2,774,068)
Public Protection	(1,882,013)	(77,575)			(134,680)			(2,094,268)
Public Works, Transportation & Commerce	(201,261)	(207,784)			(5,319,031)			(5,728,076)
Current Year Uses Total	(5,674,036)	(2,232,576)		(282,394)	(7,156,959)	(6,652)	(90,135)	(15,442,752)
Contribution Transfers Out	(1,141,862)							(1,141,862)
Operating Transfer Out	(265,030)	(51,775)			(368,910)			(685,714)
Transfer Out Total	(1,406,892)	(51,775)			(368,910)			(1,827,576)
Proposed Uses Total	(7,080,928)	(2,284,351)		(282,394)	(7,525,869)	(6,652)	(90,135)	(17,270,329)
Fund Balance	22,600	1,453			42,604			66,657

SOURCES AND USES OF FUNDS EXCLUDING FUND TRANSFERS

	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Sources of Fund					
Local Taxes	5,677,692,086	5,661,214,975	(16,477,111)	5,715,427,776	54,212,801
Licenses & Fines	263,200,802	242,582,448	(20,618,354)	253,244,368	10,661,920
Use of Money or Property	909,537,674	994,972,783	85,435,109	1,022,281,047	27,308,264
Intergovernmental Revenue - Federal	1,018,327,190	950,346,492	(67,980,698)	883,591,646	(66,754,846)
Intergovernmental Revenue - State	1,501,342,751	1,345,278,564	(156,064,187)	1,242,826,984	(102,451,580)
Intergovernmental Revenue - Other	135,281,900	259,142,666	123,860,766	375,787,959	116,645,293
Charges for Services	4,265,301,660	4,810,763,446	545,461,786	5,132,558,947	321,795,501
Other Revenues	386,290,090	426,235,186	39,945,096	318,079,033	(108,156,153)
Use of / (Deposit to) Fund Balance	474,741,395	1,192,809,274	718,067,879	565,611,690	(627,197,584)
Sources of Fund Subtotals	14,631,715,548	15,883,345,834	1,251,630,286	15,509,409,450	(373,936,384)
Uses of Fund					
Salaries & Wages	4,781,063,029	5,033,723,767	252,660,738	5,227,541,820	193,818,053
Fringe Benefits	1,942,866,640	1,971,456,656	28,590,016	2,062,110,213	90,653,557
Overhead	(72,625,664)	(95,517,058)	(22,891,394)	(100,628,906)	(5,111,848)
Professional & Contractual Services	3,175,724,795	3,436,334,578	260,609,783	3,303,127,163	(133,207,415)
Aid Assistance / Grants	2,078,820,865	2,192,565,415	113,744,550	2,079,495,175	(113,070,240)
Materials & Supplies	430,934,578	471,220,624	40,286,046	484,693,509	13,472,885
Equipment	34,795,627	46,716,010	11,920,383	30,097,117	(16,618,893)
Debt Service	1,572,860,106	1,671,817,443	98,957,337	1,695,506,763	23,689,320
Services of Other Departments	1,275,636,870	1,319,972,754	44,335,884	1,382,868,176	62,895,422
Expenditure Recovery	(1,417,039,846)	(1,461,029,132)	(43,989,286)	(1,559,207,410)	(98,178,278)
Budgetary Reserves	306,729,829	332,913,220	26,183,391	386,878,594	53,965,374
Facilities Maintenance	70,131,774	87,419,034	17,287,260	88,461,958	1,042,924
Capital Renewal	25,330,454	23,177,757	(2,152,697)	21,142,547	(2,035,210)
Capital Projects	426,486,491	852,574,766	426,088,275	407,322,731	(445,252,035)
Uses of Fund Subtotals	14,631,715,548	15,883,345,834	1,251,630,286	15,509,409,450	(373,936,384)

USES BY SERVICE AREA AND DEPARTMENT

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Public Health	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)
COMMUNITY HEALTH Total	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)

Service Area: Culture & Recreation

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Academy Of Sciences	7,460,485	7,658,802	198,317	8,608,583	949,781
Arts Commission	42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)
Asian Art Museum	11,412,118	11,989,871	577,753	12,505,536	515,665
Fine Arts Museum	23,247,361	23,855,820	608,459	24,485,686	629,866
Law Library	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Public Library	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
Recreation And Park Commission	263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)
War Memorial	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
CULTURE & RECREATION Total	587,657,541	549,436,660	(38,220,881)	552,456,103	3,019,443

Service Area: General Administration & Finance

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Assessor / Recorder	37,177,891	40,129,364	2,951,473	43,237,361	3,107,997
Board Of Supervisors	23,606,605	23,831,289	224,684	24,390,225	558,936
City Attorney	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189
City Planning	58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269
Civil Service Commission	1,511,609	1,524,657	13,048	1,582,089	57,432
Controller	83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)
Elections	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
Ethics Commission	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
General Services Agency - City Admin	596,531,211	615,161,182	18,629,971	629,096,601	13,935,419
General Services Agency - Technology	166,313,253	169,048,772	2,735,519	174,752,300	5,703,528
Health Service System	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Human Resources	150,759,857	157,621,799	6,861,942	160,462,062	2,840,263
Mayor	10,722,635	11,104,746	382,111	11,508,424	403,678
Retirement System	51,469,503	63,631,247	12,161,744	57,667,616	(5,963,631)
Treasurer/Tax Collector	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)
GENERAL ADMINISTRATION & FINANCE Total	1,384,412,102	1,445,599,813	61,187,711	1,457,250,671	11,650,858

Service Area: General City Responsibilities

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
General City Responsibility	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
GENERAL CITY RESPONSIBILITIES Total	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)

USES BY SERVICE AREA AND DEPARTMENT, *Continued*

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Children; Youth & Their Families	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
Child Support Services	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Dept of Early Childhood	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575
Environment	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)
Homelessness And Supportive Housing	713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)
Human Rights Commission	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
Human Services	1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641
Mayor	190,323,317	192,032,726	1,709,409	223,045,001	31,012,275
Rent Arbitration Board	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Status Of Women	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT Tot	2,881,518,581	3,085,153,051	203,634,470	2,970,510,462	(114,642,589)
Service Area: Public Protection					
Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Adult Probation	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)
Department Of Police Accountability	9,970,353	10,040,092	69,739	9,718,016	(322,076)
District Attorney	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328
Emergency Management	138,774,182	140,829,503	2,055,321	149,683,211	8,853,708
Fire Department	511,284,481	531,225,188	19,940,707	547,052,905	15,827,717
Juvenile Probation	48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)
Police	774,911,711	821,633,322	46,721,611	839,451,785	17,818,463
Public Defender	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189
Sheriff	291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)
Sheriff's Department Office of Inspector General	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Superior Court	32,781,944	32,981,944	200,000	33,230,508	248,564
PUBLIC PROTECTION Total	2,009,748,658	2,118,139,729	108,391,071	2,159,077,746	40,938,017
Service Area: Public Works, Transportation & Commerce					
Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Airport Commission	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)
Board Of Appeals	1,143,037	1,198,622	55,585	1,251,338	52,716
Building Inspection	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099
Economic And Workforce Development	158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)
Municipal Transportation Agency	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604
Port	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)
Public Utilities Commission	1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511
Public Works	453,229,178	450,799,873	(2,429,305)	404,852,616	(45,947,257)
PUBLIC WORKS, TRANSPORTATION & COMMERCE Total	5,415,370,387	6,392,988,824	977,618,437	6,288,838,819	(104,150,005)
Expenditure Subtotals	17,299,073,350	18,416,373,162	1,117,299,812	18,094,297,112	(322,076,050)
Less Interdepartmental Recoveries And Transfers	(2,667,357,802)	(2,533,027,328)	134,330,474	(2,584,887,662)	(51,860,334)
Net	14,631,715,548	15,883,345,834	1,251,630,286	15,509,409,450	(373,936,384)

USES BY SERVICE AREA, DEPARTMENT AND DIVISION

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Public Health					
HAD Public Health Admin	184,912,798	203,609,079	18,696,281	214,506,806	10,897,727
HBH Behavioral Health	719,566,016	663,407,912	(56,158,104)	607,891,463	(55,516,449)
HGH Zuckerberg SF General	1,203,933,922	1,272,888,438	68,954,516	1,300,650,710	27,762,272
HHH Health At Home	9,756,723		(9,756,723)		
HJH Jail Health	42,961,796	46,138,132	3,176,336	48,258,908	2,120,776
HLH Laguna Honda Hospital	342,383,673	359,310,156	16,926,483	360,635,371	1,325,215
HNS Health Network Services	372,754,342	391,042,785	18,288,443	386,724,723	(4,318,062)
HPC Primary Care	140,913,999	144,676,918	3,762,919	149,606,305	4,929,387
HPH Population Health Division	172,908,733	156,046,697	(16,862,036)	159,046,198	2,999,501
Public Health Total	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)
COMMUNITY HEALTH Total	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)
Service Area: Culture & Recreation					
Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Academy Of Sciences					
SCI Academy of Sciences	7,460,485	7,658,802	198,317	8,608,583	949,781
Academy Of Sciences Total	7,460,485	7,658,802	198,317	8,608,583	949,781
Arts Commission					
ART Administration	20,648,070	8,428,472	(12,219,598)	7,092,476	(1,335,996)
ART Civic Design	180,721	100,921	(79,800)	104,561	3,640
ART Community Investments	19,632,436	16,641,644	(2,990,792)	17,436,397	794,753
ART Municipal Galleries	817,658	943,588	125,930	869,426	(74,162)
ART Public Art & Collections	1,254,240	3,426,292	2,172,052	2,463,712	(962,580)
ART Street Artist Program	208,823	208,551	(272)	208,537	(14)
Arts Commission Total	42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)
Asian Art Museum					
AAM Asian Art Museum	11,412,118	11,989,871	577,753	12,505,536	515,665
Asian Art Museum Total	11,412,118	11,989,871	577,753	12,505,536	515,665
Fine Arts Museum					
FAM Fine Arts Museum	23,247,361	23,855,820	608,459	24,485,686	629,866
Fine Arts Museum Total	23,247,361	23,855,820	608,459	24,485,686	629,866
Law Library					
LLB Law Library	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Law Library Total	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Public Library					
LIB Public Library	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
Public Library Total	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
Recreation And Park Commission					
REC Admin Services	(3,481,146)	3,038,798	6,519,944	2,999,316	(39,482)
REC Capital Division	31,734,241	16,338,320	(15,395,921)	14,873,011	(1,465,309)
REC Operations	230,847,295	232,548,956	1,701,661	233,884,102	1,335,146
REC Zoo	4,000,000	4,000,000		4,000,000	
Recreation And Park Commission Total	263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
War Memorial					
WAR War Memorial	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
War Memorial Total	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
CULTURE & RECREATION Total	587,657,541	549,436,660	(38,220,881)	552,456,103	3,019,443
Service Area: General Administration & Finance					
Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Assessor / Recorder					
ASR Administration	7,917,237	9,236,989	1,319,752	10,395,761	1,158,772
ASR Exemptions	695,245	739,771	44,526	769,273	29,502
ASR Personal Property	3,938,669	3,885,535	(53,134)	4,031,159	145,624
ASR Public Service	2,406,603	2,340,211	(66,392)	2,441,888	101,677
ASR Real Property	14,737,251	15,628,101	890,850	16,837,560	1,209,459
ASR Recorder	3,351,610	2,536,330	(815,280)	2,601,970	65,640
ASR Standards Mapping Analysis	2,403,637	3,419,552	1,015,915	3,718,961	299,409
ASR Transactions	1,727,639	2,342,875	615,236	2,440,789	97,914
Assessor / Recorder Total	37,177,891	40,129,364	2,951,473	43,237,361	3,107,997
Board Of Supervisors					
BOS Assessment Appeals Board	958,404	1,397,390	438,986	1,490,697	93,307
BOS Budget & Legis Analysis	3,121,318	3,204,318	83,000	3,204,318	
BOS Clerk Of The Board	6,716,622	6,004,941	(711,681)	6,051,545	46,604
BOS Local Agncy Formation Comm	386,113	396,196	10,083	408,630	12,434
BOS Sunshine Ord Task Force	196,045	203,404	7,359	210,225	6,821
BOS Supervisors	11,777,061	12,165,894	388,833	12,550,837	384,943
BOS Youth Commission	451,042	459,146	8,104	473,973	14,827
Board Of Supervisors Total	23,606,605	23,831,289	224,684	24,390,225	558,936
City Attorney					
CAT City Attorney	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189
City Attorney Total	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189
City Planning					
CPC Administration	19,006,580	17,222,960	(1,783,620)	17,921,555	698,595
CPC Citywide Planning	8,303,864	6,989,677	(1,314,187)	7,047,442	57,765
CPC Community Equity	4,922,342	5,975,068	1,052,726	5,853,151	(121,917)
CPC Current Planning	16,623,221	17,469,628	846,407	17,713,196	243,568
CPC Environmental Planning	7,200,762	5,694,968	(1,505,794)	5,844,994	150,026
CPC Executive Office	1,838,589	1,461,111	(377,478)	1,513,287	52,176
CPC Zoning Admin & Compliance	802,476	567,849	(234,627)	567,905	56
City Planning Total	58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269
Civil Service Commission					
CSC Civil Service Commission	1,511,609	1,524,657	13,048	1,582,089	57,432
Civil Service Commission Total	1,511,609	1,524,657	13,048	1,582,089	57,432
Controller					
CON Accounting	16,929,346	18,582,861	1,653,515	16,513,317	(2,069,544)
CON Administration	1,632,602	1,611,511	(21,091)	1,624,781	13,270
CON Budget & Analysis	3,771,694	4,122,162	350,468	4,276,138	153,976
CON City Services Auditor	26,017,618	28,058,689	2,041,071	27,357,544	(701,145)

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Controller					
CON Citywide Systems	29,978,014	30,076,002	97,988	30,840,652	764,650
CON Economic Analysis	635,682	654,375	18,693	673,779	19,404
CON Payroll	3,203,561	3,412,566	209,005	3,539,924	127,358
CON Public Finance	956,068	998,436	42,368	1,007,056	8,620
CON Refuse Rates Adm	857,388	1,457,519	600,131	1,196,558	(260,961)
Controller Total	83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)
Elections					
REG Elections-Commission	77,080	77,249	169	78,445	1,196
REG Elections Services	22,865,869	25,816,850	2,950,981	22,876,953	(2,939,897)
Elections Total	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
Ethics Commission					
ETH Ethics Commission	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
Ethics Commission Total	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
General Services Agency - City Admin					
ADM Administration	18,659,262	18,039,816	(619,446)	19,048,431	1,008,615
ADM Animal Care And Control	10,072,750	9,870,882	(201,868)	10,421,715	550,833
ADM City Administrator Prog	116,215,493	118,616,439	2,400,946	121,654,307	3,037,868
ADM Convention Facilities Mgmt	110,767,010	99,360,854	(11,406,156)	104,840,485	5,479,631
ADM Entertainment Commission	1,413,644	1,443,115	29,471	1,504,710	61,595
ADM Internal Services	325,482,784	354,286,932	28,804,148	357,894,170	3,607,238
ADM Medical Examiner	13,920,268	13,543,144	(377,124)	13,732,783	189,639
General Services Agency - City Admin Total	596,531,211	615,161,182	18,629,971	629,096,601	13,935,419
General Services Agency - Technology					
DT Administration	63,114,949	63,859,468	744,519	65,525,502	1,666,034
DT Capital And Equipment	505,000	1,000,000	495,000	800,000	(200,000)
DT Communications	8,944,779	7,407,632	(1,537,147)	6,895,604	(512,028)
DT Cybersecurity	13,074,582	14,336,438	1,261,856	14,699,242	362,804
DT Enterprise Applications	7,405,111	8,463,616	1,058,505	8,247,839	(215,777)
DT Infrastructure & Operations	29,938,863	27,163,343	(2,775,520)	29,678,158	2,514,815
DT Innovation	721,363	712,593	(8,770)	733,657	21,064
DT JUSTIS	3,045,237	2,912,834	(132,403)	2,995,543	82,709
DT PMO	2,793,202	2,734,306	(58,896)	2,822,872	88,566
DT Public Safety	17,913,652	20,581,027	2,667,375	21,609,835	1,028,808
DT Rate Model Usage	8,262,630	8,593,604	330,974	8,918,375	324,771
DT Support Services	10,593,885	11,283,911	690,026	11,825,673	541,762
General Services Agency - Technology Total	166,313,253	169,048,772	2,735,519	174,752,300	5,703,528
Health Service System					
HSS Health Service System	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Health Service System Total	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Human Resources					
HRD Administration	7,060,690	7,104,123	43,433	6,881,326	(222,797)
HRD Employee Relations	7,763,225	4,847,885	(2,915,340)	5,270,223	422,338
HRD Employment Services		15,342,910	15,342,910	16,530,931	1,188,021
HRD Equal Emplmnt Opportunity	8,781,558	9,111,916	330,358	9,379,107	267,191
HRD Recruit-Assess-Client Svc	12,792,895		(12,792,895)		

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Human Resources					
HRD Workers Compensation	103,536,000	109,630,003	6,094,003	113,994,003	4,364,000
HRD Workforce Development	10,825,489	11,584,962	759,473	8,406,472	(3,178,490)
Human Resources Total	150,759,857	157,621,799	6,861,942	160,462,062	2,840,263
Mayor					
MYR Office Of The Mayor	10,722,635	11,104,746	382,111	11,508,424	403,678
Mayor Total	10,722,635	11,104,746	382,111	11,508,424	403,678
Retirement System					
RET Administration	15,007,789	25,238,241	10,230,452	18,061,722	(7,176,519)
RET Health Care Trust	1,688,430	1,688,565	135	1,618,565	(70,000)
RET Investment	13,233,004	13,336,627	103,623	13,876,551	539,924
RET Retirement Services	19,618,130	21,375,157	1,757,027	22,040,771	665,614
RET SF Deferred Comp Program	1,922,150	1,992,657	70,507	2,070,007	77,350
Retirement System Total	51,469,503	63,631,247	12,161,744	57,667,616	(5,963,631)
Treasurer/Tax Collector					
TTX Collection	28,370,153	32,056,352	3,686,199	31,410,760	(645,592)
TTX Impact	6,940,247	5,017,324	(1,922,923)	3,690,141	(1,327,183)
TTX Management	7,745,116	5,558,003	(2,187,113)	6,483,854	925,851
TTX Treasury	7,501,744	6,620,132	(881,612)	6,924,488	304,356
Treasurer/Tax Collector Total	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)
GENERAL ADMINISTRATION & FINANCE Total	1,384,412,102	1,445,599,813	61,187,711	1,457,250,671	11,650,858

Service Area: General City Responsibilities

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
General City Responsibility					
GEN General City Responsibility	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
General City Responsibility Total	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
GENERAL CITY RESPONSIBILITIES Total	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)

Service Area: Human Welfare & Neighborhood Development

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Children; Youth & Their Families					
CHF Children; Youth & Families	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
Children; Youth & Their Families Total	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
Child Support Services					
CSS Child Support Services	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Child Support Services Total	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Dept of Early Childhood					
DEC Children & Families Commsn	25,414,037	18,656,033	(6,758,004)	18,987,553	331,520
DEC Early Care & Education	320,069,689	317,860,466	(2,209,223)	318,012,521	152,055
Dept of Early Childhood Total	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575
Environment					
ENV Environment	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)
Environment Total	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)
Homelessness And Supportive Housing					
HOM ADMINISTRATION	23,634,513	24,755,771	1,121,258	25,572,964	817,193

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Homelessness And Supportive Housing					
HOM PROGRAMS	689,658,068	821,993,997	132,335,929	651,475,711	(170,518,286)
Homelessness And Supportive Housing Total	713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)
Human Rights Commission					
HRC Human Rights Commission	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
Human Rights Commission Total	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
Human Services					
HSA Admin Support (HSA)	173,070,863	174,923,117	1,852,254	176,728,624	1,805,507
HSA Benefits & Family Support	528,512,345	555,633,973	27,121,628	567,138,997	11,505,024
HSA Disability & Aging Svc	489,465,420	509,772,543	20,307,123	540,252,653	30,480,110
Human Services Total	1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641
Mayor					
MYR Housing & Community Dev	190,323,317	192,032,726	1,709,409	223,045,001	31,012,275
Mayor Total	190,323,317	192,032,726	1,709,409	223,045,001	31,012,275
Rent Arbitration Board					
RNT Rent Arbitration Board	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Rent Arbitration Board Total	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Status Of Women					
WOM Status Of Women	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
Status Of Women Total	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT Tot	2,881,518,581	3,085,153,051	203,634,470	2,970,510,462	(114,642,589)
Service Area: Public Protection					
Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Adult Probation					
ADP Adult Probation	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)
Adult Probation Total	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)
Department Of Police Accountability					
DPA Police Accountability	9,970,353	10,040,092	69,739	9,718,016	(322,076)
Department Of Police Accountability Total	9,970,353	10,040,092	69,739	9,718,016	(322,076)
District Attorney					
DAT District Attorney	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328
District Attorney Total	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328
Emergency Management					
DEM Administration	36,918,586	41,526,505	4,607,919	45,013,346	3,486,841
DEM Emergency Communications	46,706,178	51,915,279	5,209,101	55,743,706	3,828,427
DEM Emergency Services	15,836,989	7,105,075	(8,731,914)	7,133,399	28,324
DEM Homeland Security Grants	39,312,429	40,282,644	970,215	41,792,760	1,510,116
Emergency Management Total	138,774,182	140,829,503	2,055,321	149,683,211	8,853,708
Fire Department					
FIR Administration	31,257,150	31,581,141	323,991	32,505,937	924,796
FIR Airport	34,762,696	36,113,364	1,350,668	37,832,781	1,719,417
FIR Capital Project & Grants	2,109,442	2,484,914	375,472	2,614,160	129,246
FIR Fireboat	4,016,923	4,253,864	236,941	4,363,178	109,314
FIR Investigation	3,287,701	3,380,327	92,626	3,517,407	137,080
FIR Nert	346,946	394,354	47,408	404,007	9,653

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Fire Department					
FIR Operations	373,417,138	389,558,844	16,141,706	400,951,596	11,392,752
FIR Prevention	23,999,249	24,707,438	708,189	25,716,468	1,009,030
FIR Support Services	33,326,041	33,881,619	555,578	34,074,137	192,518
FIR Training	4,761,195	4,869,323	108,128	5,073,234	203,911
Fire Department Total	511,284,481	531,225,188	19,940,707	547,052,905	15,827,717
Juvenile Probation					
JUV Community Investments	5,835,081	5,175,797	(659,284)	4,590,321	(585,476)
JUV General	15,366,945	15,433,603	66,658	13,542,067	(1,891,536)
JUV Juvenile Hall	18,567,522	16,587,034	(1,980,488)	17,125,951	538,917
JUV Probation Services	9,198,229	9,664,115	465,886	9,915,976	251,861
Juvenile Probation Total	48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)
Police					
POL Admin	151,913,702	151,857,389	(56,313)	149,439,161	(2,418,228)
POL - Airport	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
POL - FOB - Field Operations	493,125,633	526,100,730	32,975,097	538,633,680	12,532,950
POL - SOB - Special Operations	50,002,960	52,771,359	2,768,399	54,532,025	1,760,666
Police Total	774,911,711	821,633,322	46,721,611	839,451,785	17,818,463
Public Defender					
PDR Public Defender	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189
Public Defender Total	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189
Sheriff					
SHF Administration	66,659,383	76,184,410	9,525,027	70,783,928	(5,400,482)
SHF Custody	138,940,473	153,228,812	14,288,339	155,765,528	2,536,716
SHF Field	74,432,606	78,157,992	3,725,386	81,210,229	3,052,237
SHF Planning	10,982,140	15,985,805	5,003,665	13,076,055	(2,909,750)
Sheriff Total	291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)
Sheriff's Department Office of Inspector General					
SDA Inspector General	1,299,777	909,372	(390,405)	908,437	(935)
SDA Sheriff Oversight	456,951	496,329	39,378	509,093	12,764
Sheriff's Department Office of Inspector General Total	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Superior Court					
CRT Superior Court	32,781,944	32,981,944	200,000	33,230,508	248,564
Superior Court Total	32,781,944	32,981,944	200,000	33,230,508	248,564
PUBLIC PROTECTION Total	2,009,748,658	2,118,139,729	108,391,071	2,159,077,746	40,938,017

Service Area: Public Works, Transportation & Commerce

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Airport Commission					
AIR Airport Director	9,142,274	3,412,717	(5,729,557)	3,508,883	96,166
AIR Bureau Of Admin & Policy	29,570,940		(29,570,940)		
AIR Capital Projects	53,385,000	203,959,343	150,574,343	103,571,983	(100,387,360)
AIR Chief Development Office	13,305,526	82,646,875	69,341,349	93,407,784	10,760,909
AIR Chief Information Office	43,791,298		(43,791,298)		
AIR Chief Operating Office	18,390,578	434,929,485	416,538,907	455,328,033	20,398,548
AIR Commercial Office	47,162,215		(47,162,215)		

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Airport Commission					
AIR Commission Secretary		741,888	741,888	764,488	22,600
AIR External Affairs	10,231,954	12,327,332	2,095,378	12,768,990	441,658
AIR Facilities	236,856,460		(236,856,460)		
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Finance & Commercial		757,127,097	757,127,097	866,717,402	109,590,305
AIR Finance Office	626,087,155		(626,087,155)		
AIR Fire Bureau	1,398,356		(1,398,356)		
AIR General	53,418,463	61,001,848	7,583,385	63,371,848	2,370,000
AIR Information Tech & Telecom		56,337,040	56,337,040	58,907,447	2,570,407
AIR Office of General Counsel		5,654,486	5,654,486	5,661,695	7,209
AIR Operations & Security	128,536,247		(128,536,247)		
AIR ORCIF		348,306,000	348,306,000	89,888,000	(258,418,000)
AIR Planning Division	15,513,711		(15,513,711)		
AIR Police Bureau	2,889,393		(2,889,393)		
AIR Resilience & Sustainability		28,828,665	28,828,665	27,984,577	(844,088)
Airport Commission Total	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)
Board Of Appeals					
BOA Board of Appeals	1,143,037	1,198,622	55,585	1,251,338	52,716
Board Of Appeals Total	1,143,037	1,198,622	55,585	1,251,338	52,716
Building Inspection					
DBI Administration	23,899,764	24,073,026	173,262	24,315,123	242,097
DBI Inspection Services	42,486,001	42,835,324	349,323	45,629,560	2,794,236
DBI Permit Services	19,717,809	20,967,218	1,249,409	21,982,984	1,015,766
Building Inspection Total	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099
Economic And Workforce Development					
ECN Economic and Workforce Dev		38,444	38,444	63,766	25,322
ECN Economic Development	85,102,337	74,242,398	(10,859,939)	54,928,051	(19,314,347)
ECN Film Commission	1,575,000	900,000	(675,000)	950,000	50,000
ECN Office of Small Business	3,842,016	3,778,252	(63,764)	4,296,082	517,830
ECN Real Estate Development	15,261,206	15,382,398	121,192	15,433,614	51,216
ECN Workforce Development	52,301,429	42,661,371	(9,640,058)	39,408,427	(3,252,944)
Economic And Workforce Development Total	158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)
Municipal Transportation Agency					
MTAAW Agency-wide	206,478,875	145,743,470	(60,735,405)	150,758,166	5,014,696
MTABD Board Of Directors	685,495	695,184	9,689	719,880	24,696
MTACC CV-Capltl Progr & Constr	68,379,051	88,085,176	19,706,125	92,082,698	3,997,522
MTACO Communications	8,313,399	6,913,663	(1,399,736)	7,208,397	294,734
MTAED Executive Director	8,909,648	6,984,801	(1,924,847)	6,943,199	(41,602)
MTAFA Fit Finance & Info Tech	95,567,302	105,187,602	9,620,300	104,299,878	(887,724)
MTAGA Government Affairs	2,282,841	2,085,213	(197,628)	2,178,438	93,225
MTAHR Human Resources	31,154,816	64,745,735	33,590,919	65,839,960	1,094,225
MTASA Safety	7,646,796	6,410,528	(1,236,268)	6,635,563	225,035
MTASS Sustainable Streets	223,487,303	235,864,385	12,377,082	228,985,995	(6,878,390)
MTAST Chief Strategy Office	26,036,469	52,790,601	26,754,132	55,544,926	2,754,325
MTATS Transit Svc Division	753,965,600	771,729,541	17,763,941	803,618,717	31,889,176
MTATZ Taxi & Accessible Svc	39,852,706	35,732,165	(4,120,541)	37,174,851	1,442,686

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Municipal Transportation Agency					
Municipal Transportation Agency Total	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604
Port					
PRT Engineering	7,298,224	8,313,683	1,015,459	8,591,543	277,860
PRT Executive	8,927,105	10,417,942	1,490,837	9,357,759	(1,060,183)
PRT Finance And Administration	35,149,829	39,821,689	4,671,860	42,334,567	2,512,878
PRT Maintenance	24,242,772	24,117,883	(124,889)	25,212,339	1,094,456
PRT Maritime	14,313,579	14,029,490	(284,089)	14,596,708	567,218
PRT Planning & Environment	3,161,954	4,037,752	875,798	4,139,585	101,833
PRT Port Commission (Portwide)	38,164,532	36,485,146	(1,679,386)	32,178,415	(4,306,731)
PRT Real Estate & Development	18,867,281	19,732,529	865,248	20,026,089	293,560
Port Total	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)
Public Utilities Commission					
HHP CleanPowerSF	369,554,174	464,121,833	94,567,659	463,274,699	(847,134)
HHP Hetch Hetchy Water & Power	315,158,785	346,411,077	31,252,292	382,248,993	35,837,916
PUB Public Utilities Bureaus	974,788	938,043	(36,745)	960,480	22,437
WTR Water Enterprise	674,483,432	738,763,194	64,279,762	785,008,801	46,245,607
WWE Wastewater Enterprise	428,326,284	474,930,797	46,604,513	528,175,482	53,244,685
Public Utilities Commission Total	1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511
Public Works					
DPW Administration	(8,515,730)	(4,752,413)	3,763,317	(9,403,000)	(4,650,587)
DPW Buildings	47,344,557	48,375,368	1,030,811	33,148,198	(15,227,170)
DPW Infrastructure	177,206,970	170,407,899	(6,799,071)	143,436,427	(26,971,472)
DPW Operations	236,784,168	236,344,261	(439,907)	237,232,186	887,925
DPW Public Works Oversight	409,213	424,758	15,545	438,805	14,047
Public Works Total	453,229,178	450,799,873	(2,429,305)	404,852,616	(45,947,257)
PUBLIC WORKS, TRANSPORTATION & COMMERCE Total	5,415,370,387	6,392,988,824	977,618,437	6,288,838,819	(104,150,005)
Expenditure Subtotals	17,299,073,350	18,416,373,162	1,117,299,812	18,094,297,112	(322,076,050)
Less Interdepartmental Recoveries And Transfers	(2,667,357,802)	(2,533,027,328)	134,330,474	(2,584,887,662)	(51,860,334)
Net	14,631,715,548	15,883,345,834	1,251,630,286	15,509,409,450	(373,936,384)

AUTHORIZED POSITIONS, GRAND RECAP DETAIL

	Position Detail	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Operating	Permanent	36,289.55	36,488.02	198.47	36,543.82	55.8
	Temporary	964.15	916.18	(47.97)	901.65	(14.53)
Non-Operating	Capital/Other	2,793.81	2,803.42	9.61	2,806.16	2.74
	Grant	398.7	396.06	(2.64)	391.45	(4.61)
Authorized Positions Total		40,446.21	40,603.68	157.47	40,643.08	39.4
Unfunded Positions	Attrition Savings	(3,858.76)	(4,115.69)	(256.93)	(4,132.01)	(16.32)
	Capital/Other	(3,185.81)	(3,202.92)	(17.11)	(3,207.26)	(4.34)
Unfunded Positions Total		(7,044.57)	(7,318.61)	(274.04)	(7,339.27)	(20.66)
Net Funded Positions		33,401.64	33,285.07	(116.57)	33,303.81	18.74

FUNDED POSITIONS, GRAND RECAP BY MAJOR SERVICE AREA AND DEPARTMENT TITLE

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Adult Probation	144.69	143.69	(1.00)	143.51	(0.18)
Department Of Police Accountability	40.84	39.82	(1.02)	38.76	(1.06)
District Attorney	295.29	293.75	(1.54)	293.55	(0.20)
Emergency Management	313.13	304.46	(8.67)	315.48	11.02
Fire Department	1,805.90	1,831.21	25.31	1,831.41	0.20
Juvenile Probation	173.67	176.14	2.47	174.17	(1.97)
Police	2,933.86	2,971.16	37.30	2,962.95	(8.21)
Public Defender	217.40	219.33	1.93	214.11	(5.22)
Sheriff	995.38	1,002.80	7.42	1,000.38	(2.42)
Sheriff's Department Office of Inspector General	4.52	1.15	(3.37)	0.74	(0.41)
Service Area: A Total	6,924.68	6,983.51	58.83	6,975.06	(8.45)

Service Area: B Public Works, Transportation & Commerce

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Airport Commission	1,681.63	1,798.92	117.29	1,818.24	19.32
Board Of Appeals	4.25	3.94	(0.31)	3.94	0.00
Building Inspection	269.24	278.68	9.44	279.11	0.43
Economic And Workforce Development	116.58	116.53	(0.05)	117.03	0.50
Municipal Transportation Agency	5,649.98	5,380.29	(269.69)	5,355.21	(25.08)
Port	258.97	243.03	(15.94)	244.89	1.86
Public Utilities Commission	1,723.51	1,768.83	45.32	1,794.84	26.01
Public Works	1,164.52	1,150.05	(14.47)	1,130.24	(19.81)
Service Area: B Total	10,868.67	10,740.27	(128.40)	10,743.50	3.23

Service Area: C Human Welfare & Neighborhood Development

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Children; Youth & Their Families	70.79	66.83	(3.96)	66.99	0.16
Child Support Services	64.12	59.76	(4.36)	58.45	(1.31)
Dept of Early Childhood	63.19	69.89	6.70	70.07	0.18
Environment	82.66	92.31	9.65	88.06	(4.25)
Homelessness And Supportive Housing	247.13	260.30	13.17	261.22	0.92
Human Rights Commission	31.10	34.39	3.29	34.36	(0.03)
Human Services	2,261.76	2,301.80	40.04	2,306.07	4.27
Mayor	40.22	37.91	(2.31)	39.25	1.34
Rent Arbitration Board	49.88	49.94	0.06	49.94	0.00
Status Of Women	10.09	8.24	(1.85)	7.43	(0.81)
Service Area: C Total	2,920.93	2,981.37	60.44	2,981.84	0.47

Service Area: D Community Health

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Public Health	7,720.50	7,637.60	(82.90)	7,688.50	50.90
Service Area: D Total	7,720.50	7,637.60	(82.90)	7,688.50	50.90

FUNDED POSITIONS, GRAND RECAP BY MAJOR SERVICE AREA AND DEPARTMENT TITLE, *Continued*

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Academy Of Sciences	13.35	13.35	0.00	13.35	0.00
Arts Commission	29.79	28.30	(1.49)	28.32	0.02
Asian Art Museum	52.51	53.03	0.52	53.04	0.01
Fine Arts Museum	107.91	108.17	0.26	108.17	0.00
Law Library	2.38	2.41	0.03	2.41	0.00
Public Library	717.23	725.97	8.74	725.97	0.00
Recreation And Park Commission	986.82	991.53	4.71	971.53	(20.00)
War Memorial	67.38	66.88	(0.50)	66.86	(0.02)
Service Area: E Total	1,977.37	1,989.64	12.27	1,969.65	(19.99)
Service Area: F General Administration & Finance					
Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Assessor / Recorder	170.27	179.59	9.32	186.20	6.61
Board Of Supervisors	92.05	92.73	0.68	92.71	(0.02)
City Attorney	316.21	336.45	20.24	326.71	(9.74)
City Planning	186.20	169.63	(16.57)	168.41	(1.22)
Civil Service Commission	6.00	6.00	0.00	6.00	0.00
Controller	250.23	246.17	(4.06)	246.12	(0.05)
Elections	55.11	58.30	3.19	55.58	(2.72)
Ethics Commission	30.56	27.61	(2.95)	28.94	1.33
General Services Agency - City Admin	974.49	943.70	(30.79)	939.06	(4.64)
General Services Agency - Technology	259.12	259.46	0.34	260.07	0.61
Health Service System	47.67	40.04	(7.63)	40.00	(0.04)
Human Resources	205.47	201.79	(3.68)	202.21	0.42
Mayor	42.76	42.92	0.16	42.92	0.00
Retirement System	151.85	157.43	5.58	159.74	2.31
Treasurer/Tax Collector	201.49	190.86	(10.63)	190.59	(0.27)
Service Area: F Total	2,989.49	2,952.68	(36.81)	2,945.26	(7.42)
Report Grand Total	33,401.64	33,285.07	(116.57)	33,303.81	18.74

DEPARTMENT BUDGETS

UPPER MARKET



ACADEMY OF SCIENCES

MISSION

The Academy of Sciences (The Academy) is an aquarium, planetarium, rainforest, and natural history museum in the heart of San Francisco's Golden Gate Park. The Academy's mission is to regenerate the natural world through science, learning, and collaboration. It is a leading institution for biodiversity research and exploration, environmental education, and sustainability across the globe. For more information about this department's services, please visit calacademy.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$7.6 million for the Academy of Science is approximately \$0.198 million, or 2.7 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of \$8.6 million is \$0.9 million, or 12.4 percent, higher than the FY 2024-25 proposed budget. This change is primarily due increases in interdepartmental spending.

Exhibit Accessibility

The Academy offers a variety of free and reduced admission opportunities and access programs that bring the wonders of science and the natural world to life for over 210,000 visitors each year. The "Academy for All" initiative serves children and their families annually through free and low-cost programs including free admission days, free field trips, and special programs targeting youth traditionally underrepresented in STEM fields. The Academy partners with many of the City's community based organizations to highlight this accessibility. From

toddlers to young adults, the Department provides pathways for discovery, learning, and workforce development.

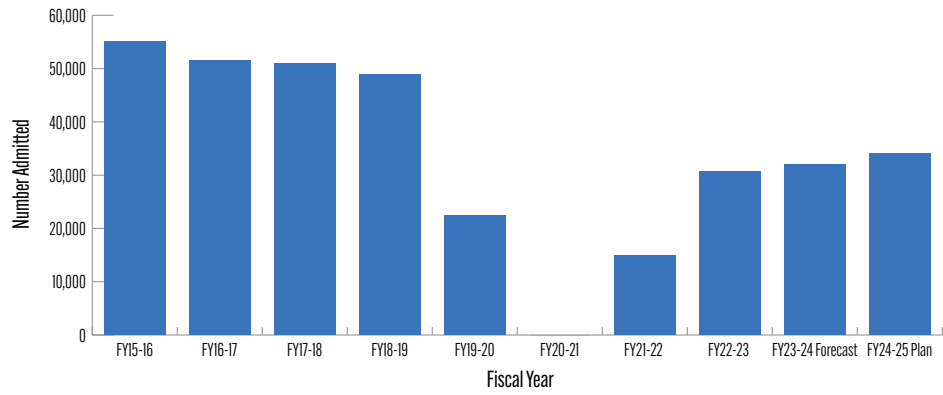
Capital Investment

The Academy continues to invest in facilities maintenance and building projects intended to keep the Steinhart Aquarium in working order and ensure a safe environment for staff, visitors, and live animals. This investment in preventative maintenance will decrease future facilities maintenance costs and represents an investment in City resources.

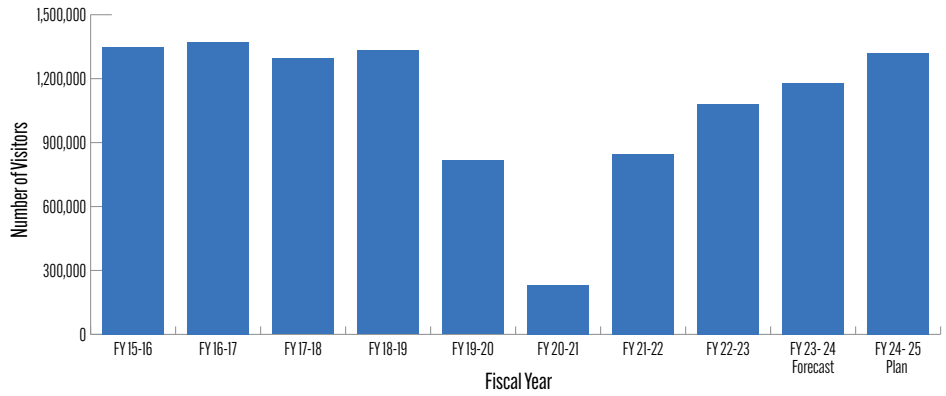
Philanthropic Endeavors

The Academy of Science's fundraising efforts are focused on museum accessibility and our three major initiatives: Hope for Reefs II, Thriving California, and Islands 2030. These initiatives align with the Academy's mission and leverage exhibits within the museum to inspire better understanding and regeneration of the natural world.

STUDENTS ADMITTED FREE. *The Academy continues to expand its free admission program for San Francisco School Groups.*



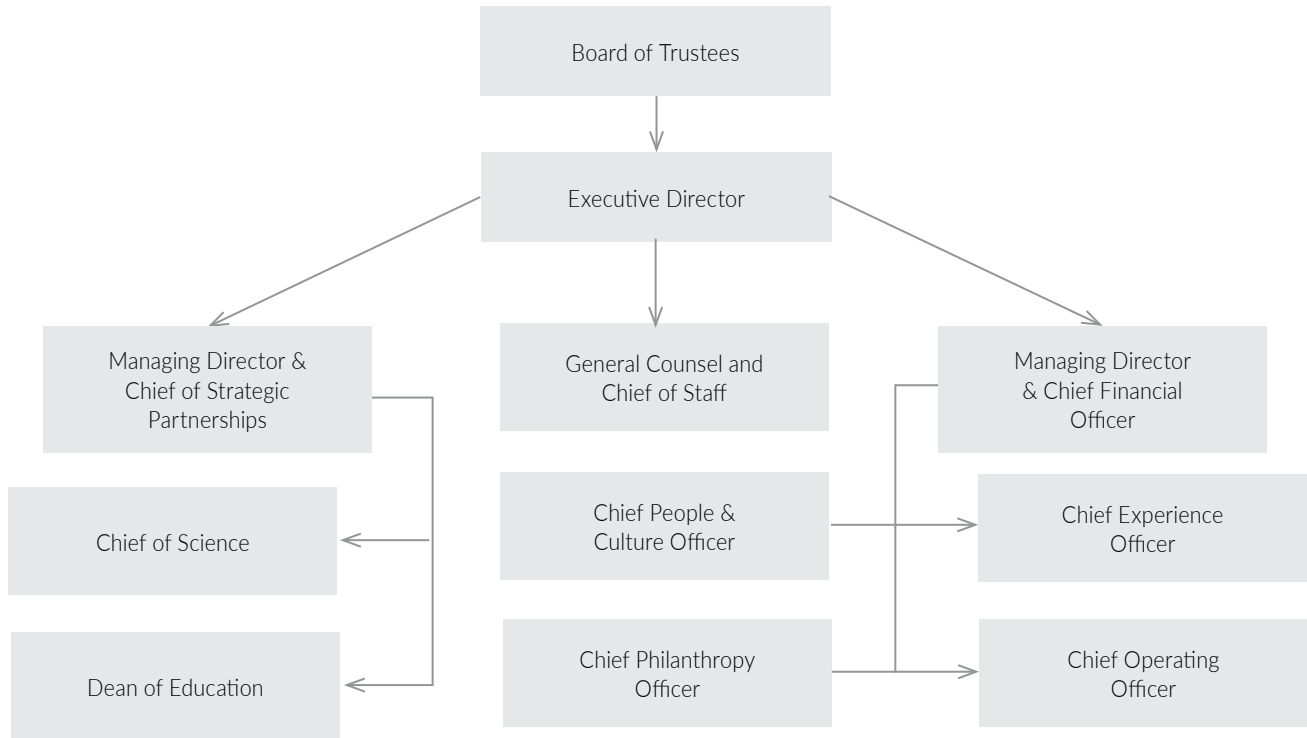
NUMBER OF VISITORS. *On average, the Academy hosts over 1 million visitors each year.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Ensure unencumbered access to science learning experiences				
City cost per visitor (SCI)	\$7.3	\$6.0	\$6.8	\$4.5
Number of visitors utilizing the Museums for All Program	92,957	113,114	76,690	121,880
Educate and inspire the world				
Number of visitors	1,081,908	1,179,245	1,093,000	1,322,185
Recycling rate of Academy waste	75%	70%	70%	70%
Maintain the Steinhart aquarium as a world class leading aquarium				
Number of public floor visitor engagements with education staff	1,798,389	2,000,000	2,000,000	2,000,000
Percentage of randomly surveyed visitors rating the quality of the Aquarium as good or better	94%	96%	97%	96%
Provide STEM education opportunities to all members of the community				
Number of school-aged children participating in an Academy educational program	214,166	106,473	200,000	200,000
Number of Careers in Science Program interns	49	40	45	50
Number of hours worked by Careers in Science interns	6,028	6,170	5,700	6,200
Promote workforce inclusivity				
Percent of management positions held by women	61%	65%	64%	65%

ORGANIZATIONAL STRUCTURE: ACADEMY OF SCIENCES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	13.35	13.35	0.00	13.35	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	13.35	13.35	0.00	13.35	0.00

Sources

General Fund	7,460,485	7,658,802	198,317	8,608,583	949,781
Sources Total	7,460,485	7,658,802	198,317	8,608,583	949,781

Uses - Operating Expenditures

Salaries	1,839,159	1,906,527	67,368	1,967,590	61,063
Mandatory Fringe Benefits	679,209	705,852	26,643	731,607	25,755
Non-Personnel Services	1,215,448	1,140,081	(75,367)	1,140,081	
Capital Outlay	919,021	928,782	9,761	1,327,221	398,439
Services Of Other Depts	2,807,648	2,977,560	169,912	3,442,084	464,524
Uses Total	7,460,485	7,658,802	198,317	8,608,583	949,781

Uses - By Division Description

SCI Academy of Sciences	7,460,485	7,658,802	198,317	8,608,583	949,781
Uses by Division Total	7,460,485	7,658,802	198,317	8,608,583	949,781

ADULT PROBATION

MISSION

The mission of the Adult Probation Department (ADP) is to protect and serve the community, further justice, inspire change, and prioritize racial equity. ADP collaborates with the courts and numerous partners and community-based organizations, and provides evidence-based supervision and holistic and client-centered services. ADP values the diversity of its clients and invests in their success by providing a continuum of integrated services designed to address individual needs and help clients permanently exit the criminal justice system. ADP offers its reentry services to all justice-involved individuals, not just those on formal supervision. For more information about this department's services, please visit sf.gov/departments/adult-probation-department

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$61.0 million for the Adult Probation Department is \$2.9 million, or 4.9 percent, higher than the FY 2023-24 budget. This is primarily due to increased investments in transitional housing. The FY 2025-26 proposed budget of \$60.0 million is \$1.0 million, or 1.6 percent lower than the FY 2024-25 proposed budget. This change is due to one-time funding for community programs in FY 2024-25 expiring.

Housing and Supportive Services for Justice Involved

The Mayor's proposed budget includes funding to support a variety of community based services for justice-involved adults. The budget funds behavioral health and transitional housing programs.

The Community Assessment and Services Center (CASC) is a behavioral health-focused, multi-service

one-stop reentry center that bridges Adult Probation Department (ADP) supervision services with comprehensive support services. Support services include case management, medication management, mentoring, 1:1 therapy, support groups, barrier removal, education and employment services. The proposed budget includes \$3.4 million for CASC clinical and reentry case management; medication management and outpatient treatment services.

The proposed \$3.7 million investment in the Minna transitional housing program provides 72 units of housing with case management, mental health and substance disorder treatments. The Her House transitional housing \$2.3 million investment expands services for justice-involved women and their children. This women's alternative sentence program will support 39 women and children with recovery focused programming.

Organizational Development

ADP will continue organizational development initiatives to improve department operations. The proposed budget includes \$100,000 to update the department’s strategic plan. In addition, the department will continue to participate in the National Institute of Justice (NIJ) Coaching Model project. This Five Year Project proposes changes to the department’s engagement with clients and partners and compliments the department’s strategic and racial equity planning.

Recognizing the importance staff plays in ADP’s organizational development efforts, the budget maintains staffing to reflect department post pandemic recruitments to ensure adequate staffing of department operations.

Technology Improvements

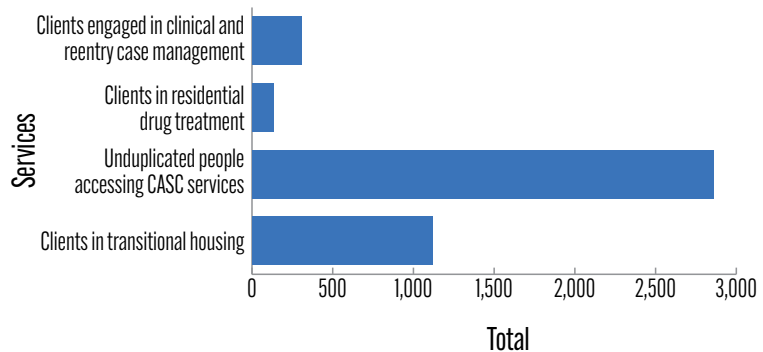
The Mayor’s proposed budget continues to support technology that expands probation services and improves operational efficiencies. The budget

includes \$650,000 to fund Case Management System (CMS) replacement. The new CMS will automate operational practices and data collection; update court reports, case plans, reassessments and other department documents; and produce customized reports. The budget also funds Electronic Monitoring and Automated Telephone Reporting systems.

Mobile Probation Service Centers

ADP is a member of a multi-agency effort led by the Mayor’s Office and Department of Emergency Management (DEM) to address homelessness and activities related to the drug trade in target areas. The Mayor’s proposed budget includes \$507,000 to fund a Mobile Probation Service Center (MPSC). ADP will deploy the MPSC to these target areas to increase service accessibility, client engagement in services, and officer engagement with unhoused clients.

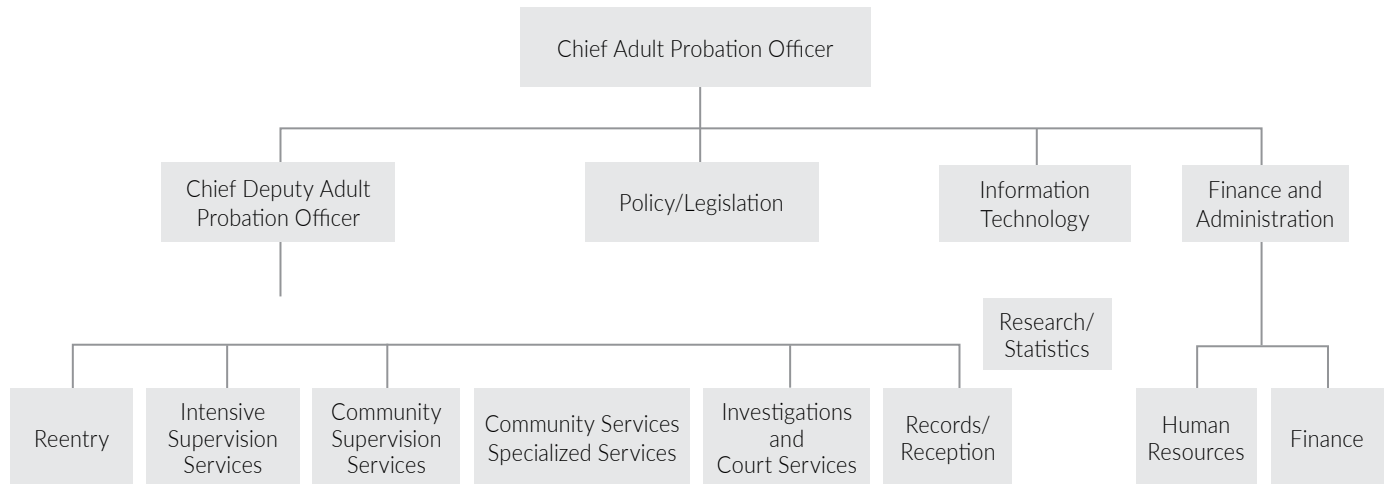
FY 2022-23 HOUSING AND BEHAVIORAL HEALTH SERVICES.
Addressing Justice-Involved Client’s Behavioral Health and Housing Needs.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Provide services that break the cycle of crime				
Number of clients receiving housing services through APD-funded programs	1,166	1,000	600	600
Percentage of reports submitted to the Court prior to sentencing	100%	100%	100%	100%
Total number of homeless nights reduced through APD-funded reentry programs	112,551	100,000	100,000	100,000
Number of clients participating in residential substance abuse treatment programs	133	150	150	150
Number of unique clients accessing Community Assessment & Services Center (CASC) services	2,856	3,000	2,000	2,000
Number of visits to the department by non-clients, including victims, members of the public, and justice system partners	21	85	50	50
Number of clients receiving case management services through the Community Assessment & Services Center	306	500	500	500
Number of Reentry Service Programs funded by APD	52	45	45	45
Number of visits to the department by clients under community supervision	5,500	5,000	5,000	5,000
Number of clients receiving APD-funded employment services	727	650	500	500
Number of risk and needs assessments and reassessments conducted	850	850	730	500
Percentage of individuals who successfully completed Post Release Community Supervision after being on PRCs for at least 12 months	75%	75%	75%	75%
Percentage of individuals who successfully completed (terminated) probation	82%	80%	80%	80%
Percentage of individuals who successfully completed a term of Mandatory Supervision	83%	80%	80%	80%
Number of clients receiving Psychotropic Medication Management services	99	90	90	90
Support victims of crimes				
Percentage of identifiable victims for whom notification was attempted prior to the sentencing of the defendant	100%	100%	100%	100%

ORGANIZATIONAL STRUCTURE: ADULT PROBATION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	144.69	143.69	(1.00)	143.51	(0.18)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	144.69	143.69	(1.00)	143.51	(0.18)

Sources

Intergovernmental: Federal	387,356	466,004	78,648	178,648	(287,356)
Intergovernmental: Other	531,618	531,618			(531,618)
Intergovernmental: State	21,237,389	23,358,449	2,121,060	23,948,449	590,000
Charges for Services	2,500	2,500		2,500	
Expenditure Recovery	5,025,598	7,584,977	2,559,379	5,372,429	(2,212,548)
General Fund	30,932,279	29,044,930	(1,887,349)	30,487,260	1,442,330
Sources Total	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)

Uses - Operating Expenditures

Salaries	18,793,976	19,373,890	579,914	20,203,017	829,127
Mandatory Fringe Benefits	10,159,231	10,947,083	787,852	11,582,231	635,148
Non-Personnel Services	6,751,102	6,915,396	164,294	6,843,692	(71,704)
City Grant Program	15,191,540	17,085,668	1,894,128	14,614,597	(2,471,071)
Materials & Supplies	176,783	588,570	411,787	588,570	
Programmatic Projects	3,750,000	3,120,659	(629,341)	3,115,359	(5,300)
Services Of Other Depts	3,294,108	2,957,212	(336,896)	3,041,820	84,608
Uses Total	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)

Uses - By Division Description

ADP Adult Probation	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)
Uses by Division Total	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)

AIRPORT

MISSION

Delivering an airport experience where people and our planet come first. For more information about this department's services, please visit [flysfo.com](https://www.flysfo.com).

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$2.1 billion for the Airport is \$705.6 million, or 54.1 percent, higher than the FY 2023-24 budget. This is primarily due to an increase in capital spending and non-personnel costs. The FY 2025-26 proposed budget of \$1.8 billion is \$213.4 million, or 10.6 percent, lower, than the FY 2024-25 proposed budget. This change is due to a decrease in one-time capital spending from the prior year.

Passenger Growth

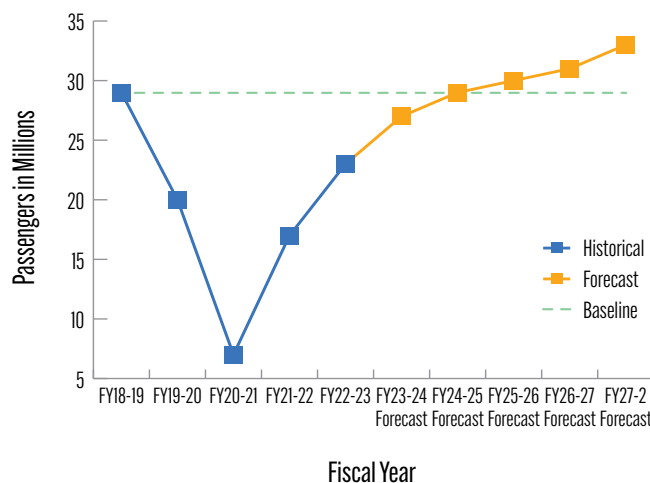
Passenger traffic is forecast to grow by 14.2 percent over the next two fiscal years. The Annual Service Payment (ASP) to the City is based upon non-aviation concession revenues and is highly dependent on passenger levels. With additional

passenger activity, the ASP is forecast to grow by 11 percent over the next two years.

Airport Integrated Operations Center (AIOC)

The AIOC is a new initiative that provides a cohesive operations team that ensures safety for passengers, employees, airlines, and tenants. The AIOC was an initiative studied pre-pandemic when the Airport was seeing peak passenger levels and flagging areas of risks and threats. It will provide operational visibility and coordinated communications across the Airport to ensure operational continuity. It is a single source of information for operational status that will allow proactive management of anticipated issues by leveraging predictive insights. To implement the AIOC, the budget includes over 40 new positions.

PASSENGER ENPLANEMENTS SCENARIO. *Enplanements are expected to fully recover to FY 2018-19 pre-pandemic levels in FY 2024-25 and to exceed FY 2018-19 pre-pandemic levels in FY 2025-26.*



Accelerating Sustainability

The Airport continues to be an industry and community leader in sustainability. Key milestones include achieving the highest certification level from the Leadership in Energy and Environmental Design (LEED v4) and a Fitwel certification, leading the industry in Sustainable Aviation Fuel pipeline deliveries and expanding the Zero Waste Concessions Policy to prohibit the sale of all beverages in plastic bottles or aseptic paper packaging. Looking ahead, SFO will continue to deliver progress in its net zero initiatives.

Career Pathway Programs

The Airport has a longstanding commitment to youth employment programming, allowing participants to build professional skills essential for the workforce through internships, apprenticeships, fellowships, and training programs. The Airport's budget reflects investments to support its outreach strategy for

Career Pathway Programs focused on building a talent pipeline to meet the Airport's operational needs. For example, SFO's Summer High School Internship program focuses on airport operations and career paths into City employment.

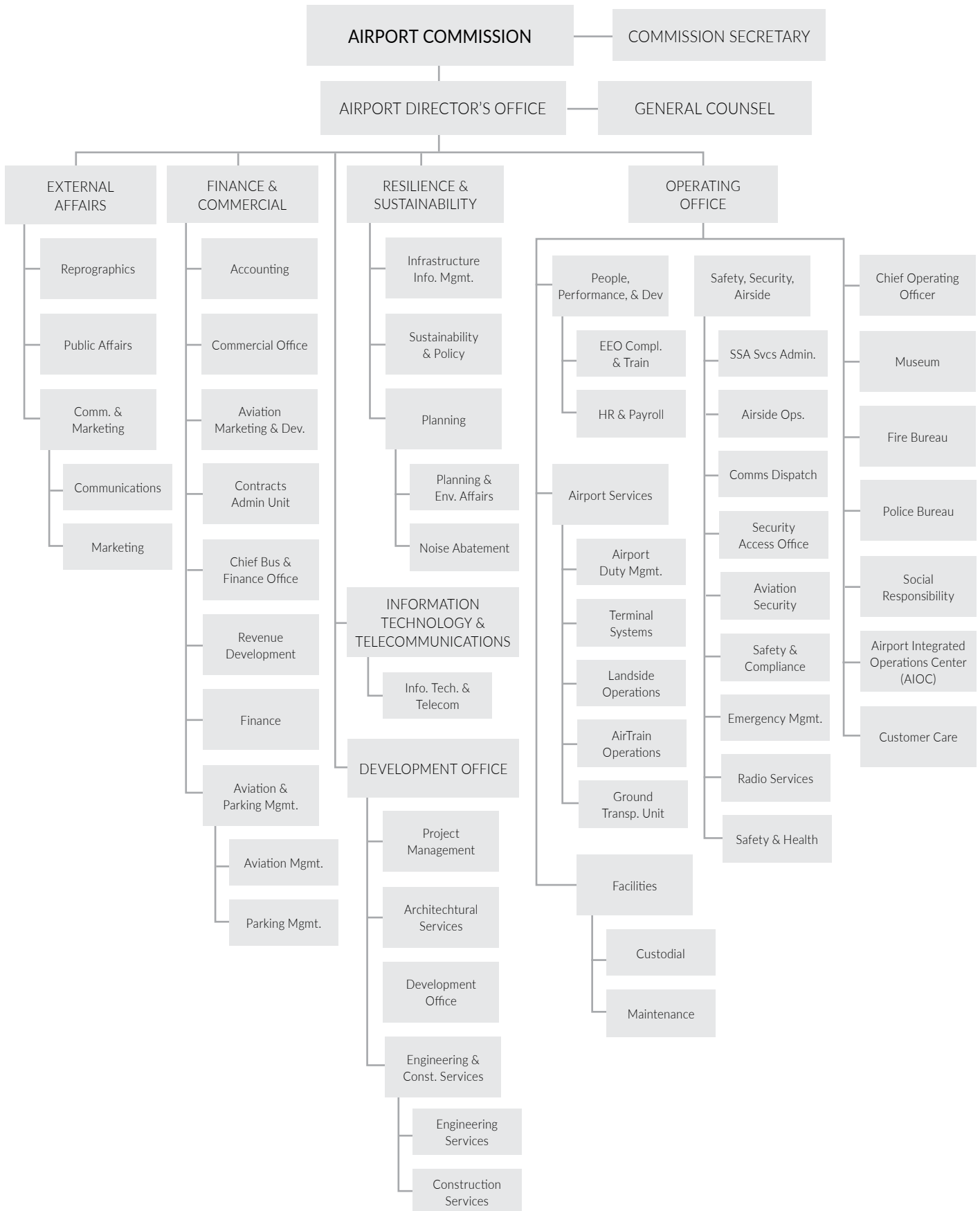
The Airport continues to partner with the Mayor's Opportunities for All (OFA) program, an initiative aimed at connecting young people of all backgrounds to paid employment, job training, and mentorship opportunities.

The Airport focuses on hiring local youth and students from diverse communities aligned with its Racial Equity Action Plan. To provide in-depth learning experiences, the Airport offers Career Advance Internships with job training workshops. The Airport's Career Pathway Programs also provides valuable work experience. Interns, trainees, fellows, and apprentices play a vital role in the operation of SFO.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Deliver exceptional business performance				
Total concession revenue per enplaned passenger	\$13	\$13	\$12	\$13
Amount of annual service payment to the City's General Fund, in millions	\$48	\$55	\$51	\$58
Total Annual Non-Airline Revenue	\$538,697,646	\$595,429,573	\$556,453,000	\$625,270,000
Percent of tenant businesses with active Green Business certifications	14%	20%	20%	23%
Percent of small business participation in Construction Sector	21%	18%	20%	20%
Percent of small business participation in Concession Sector	34%	32%	30%	30%
Annual percent of Non-Airline Revenue (as % of Total Operating Revenue)	49%	50%	48%	46%
Nurture a competitive air service market				
Airline cost per enplaned passenger in nominal dollars	\$24	\$22	\$22	\$25
Average passport processing times in SFO's customs area (in minutes) compared to other US airports of comparable passenger traffic.	2.3	2.0	4.0	4.0
Percent change in domestic air passenger volume	20%	7.0%	20%	9.7%
Annual percent of total international passengers market share (as % of total SFO passenger traffic)	27%	21%	21%	25%
Be the industry leader in safety and security				
Number of Airport-controlled runway incursions	3.0	6.0	0.0	0.0
Number of Annual Unauthorized Access Events (UAE) classified as "Criminal Intent"	1.0	3.0	0.0	0.0
Annual percent of the Airport tenants' ground support equipment inventory that has had safety inspections conducted through its Ground Support Equipment Safety Inspection Program.	8.0%	9.5%	10%	10%
Achieve net zero energy and zero waste by 2021				
Percent of campus wide electricity use generated from Airport-owned renewable energy sources per Fiscal Year	1.6%	2.0%	2.0%	2.5%
Reduction in terminal natural gas usage per square foot as a percentage of 2013 baseline	11%	10%	10%	12%
Reduction in terminal electricity usage per square foot as a percentage of 2013 baseline	19%	18%	13%	14%
Campus wide water savings per passenger relative to 2013 baseline	21%	20%	20%	22%
Percent of campus wide waste, by mass, diverted from landfill (including ADC)	62%	70%	70%	72%
Revolutionize the passenger experience				
Overall rating of the airport (measured by passenger survey where 5 is outstanding and 1 is unacceptable)	4.1	4.1	4.1	4.1

ORGANIZATIONAL STRUCTURE: AIRPORT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	1,934.74	2,057.87	123.13	2,078.24	20.37
Non-Operating Positions (CAP/Other)	(253.11)	(258.95)	(5.84)	(260.00)	(1.05)
Net Operating Positions	1,681.63	1,798.92	117.29	1,818.24	19.32

Sources

Intergovernmental: Federal	48,010,000	138,710,000	90,700,000	83,310,000	(55,400,000)
Intergovernmental: State	5,000		(5,000)		
Charges for Services	858,381,000	1,008,980,000	150,599,000	1,263,856,000	254,876,000
Fines, Forfeiture, & Penalties	1,664,000	1,924,000	260,000	1,950,000	26,000
Rents & Concessions	365,563,000	451,312,000	85,749,000	450,144,000	(1,168,000)
Other Revenues	59,748,000	74,893,000	15,145,000	77,762,000	2,869,000
Interest & Investment Income	22,522,000	34,756,291	12,234,291	43,298,918	8,542,627
Expenditure Recovery	88,000	38,994	(49,006)	39,644	650
IntraFund Transfers In	153,625,000	625,427,660	471,802,660	444,282,251	(181,145,409)
Other Financing Sources		3,000,000	3,000,000		(3,000,000)
Beg Fund Balance - Budget Only	64,080,682	424,425,699	360,345,017	11,950,268	(412,475,431)
Transfer Adjustment-Source	(268,257,112)	(752,444,868)	(484,187,756)	(578,961,951)	173,482,917
General Fund					
Sources Total	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)

Uses - Operating Expenditures

Salaries	220,078,480	249,153,778	29,075,298	260,438,732	11,284,954
Mandatory Fringe Benefits	93,921,103	104,252,778	10,331,675	109,616,149	5,363,371
Non-Personnel Services	189,685,653	268,016,794	78,331,141	302,769,394	34,752,600
Capital Outlay	55,093,005	563,615,182	508,522,177	198,439,879	(365,175,303)
Debt Service	575,029,174	631,236,669	56,207,495	719,304,175	88,067,506
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Intrafund Transfers Out	153,625,000	625,427,660	471,802,660	444,282,251	(181,145,409)
Materials & Supplies	16,306,528	23,021,722	6,715,194	22,478,649	(543,073)
Overhead and Allocations	(6,306,170)	(6,509,123)	(202,953)	(6,567,695)	(58,572)
Services Of Other Depts	94,953,334	104,124,263	9,170,929	114,671,134	10,546,871
Transfers Out	50,918,463	58,360,713	7,442,250	60,730,713	2,370,000
Transfer Adjustment - Uses	(153,625,000)	(625,427,660)	(471,802,660)	(444,282,251)	181,145,409
Uses Total	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)

Uses - By Division Description

AIR Airport Director	9,142,274	3,412,717	(5,729,557)	3,508,883	96,166
AIR Bureau Of Admin & Policy	29,570,940		(29,570,940)		
AIR Capital Projects	53,385,000	203,959,343	150,574,343	103,571,983	(100,387,360)
AIR Chief Development Office	13,305,526	82,646,875	69,341,349	93,407,784	10,760,909
AIR Chief Information Office	43,791,298		(43,791,298)		
AIR Chief Operating Office	18,390,578	434,929,485	416,538,907	455,328,033	20,398,548
AIR Commercial Office	47,162,215		(47,162,215)		
AIR Commission Secretary		741,888	741,888	764,488	22,600
AIR External Affairs	10,231,954	12,327,332	2,095,378	12,768,990	441,658
AIR Facilities	236,856,460		(236,856,460)		
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Finance Office	626,087,155		(626,087,155)		
AIR Fire Bureau	1,398,356		(1,398,356)		
AIR General	53,418,463	61,001,848	7,583,385	63,371,848	2,370,000
AIR Information Tech & Telecom		56,337,040	56,337,040	58,907,447	2,570,407
AIR Office of General Counsel		5,654,486	5,654,486	5,661,695	7,209
AIR Operations & Security	128,536,247		(128,536,247)		
AIR ORCIF		348,306,000	348,306,000	89,888,000	(258,418,000)
AIR Planning Division	15,513,711		(15,513,711)		
AIR Police Bureau	2,889,393		(2,889,393)		
AIR Resilience & Sustainability		28,828,665	28,828,665	27,984,577	(844,088)
Uses by Division Total	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)

ARTS COMMISSION

MISSION

The San Francisco Arts Commission (ART) champions the arts as essential to daily life by investing in a vibrant arts community, enlivening the urban environment, and shaping innovative cultural policy. The Commission values the transformative power of art as critical to strengthening neighborhoods, building infrastructure and fostering positive social change. Additionally, the Commission strives to ensure a vibrant San Francisco where creativity, prosperity and progress go hand in hand. For more information about this department’s services, please visit sfartscommission.org

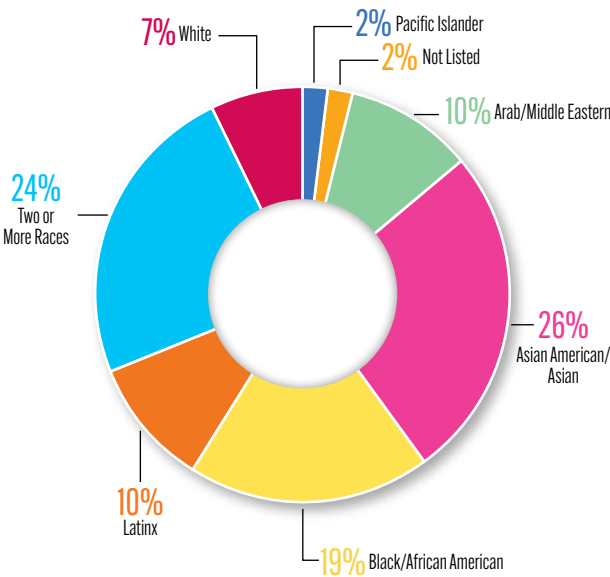
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$29.7 million for the Arts Commission is \$13 million, or 30.4 percent, lower than the FY 2023-24 budget. This is primarily due to expiring one-time capital funds that were budgeted in FY 2023-24. The FY 2025-26 proposed budget of \$28.2 million is \$1.6 million, or 5.3 percent, lower than the FY 2024-25 proposed budget. This change is due to expiring one-time grant funds and capital projects.

ART’s Role in the Citywide Economic Recovery

The Arts Commission (ART) continues to support San Francisco’s citywide economic recovery through grants to individual artists, arts and culture nonprofits, and the City’s seven cultural centers. The Arts Commission enlivens and activates spaces throughout the City by commissioning new public artworks and installing temporary public art. As visitors have returned to performances and special events, the local economy is stimulated through dining and shopping at small businesses. The arts and culture sector produces employment

opportunities for the creative community and draws residents and tourists to neighborhoods’ cultural sites across the City.



FY 2023-24 INDIVIDUAL ARTIST GRANTEEES. ART supports San Francisco artists and arts organizations representing historically underserved communities through grants.

Hotel Tax Arts Allocation

Hotel tax revenue allocated to ART supports historically underserved communities through grants to individual artists and organizations, technical assistance and capacity building, economic development, education initiatives and community-based Cultural Centers. In FY 2023-24, the Arts Commission engaged with the arts community to complete the second five-year Cultural Services Allocation Plan, as required by Proposition E. This will guide the distribution of funds over the next five years in ways that reflect and respond to the community's needs.

The San Francisco Arts Commission will continue working towards providing equitable access to cultural resources and creating more sustainable impact across the arts community.

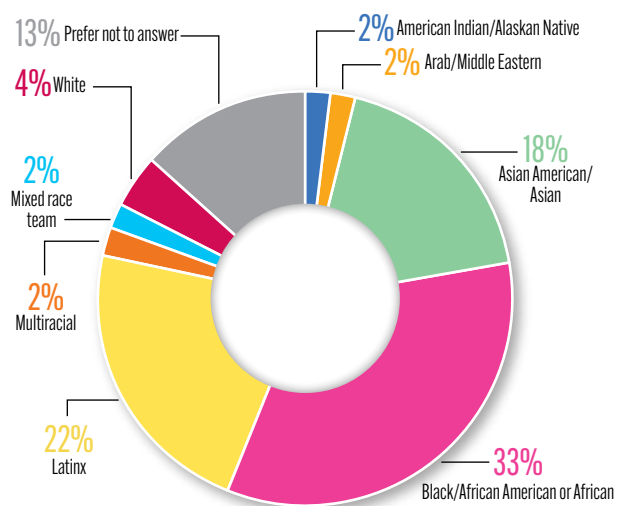
Civic Art Collection

In June of 2023 the Arts Commission partnered with the Human Rights Commission and the Recreation and Parks Department to convene a Monuments and Memorials Advisory Committee (MMAC). Under direction of the Mayor, the

MMAC's purpose was to examine San Francisco's public monuments and memorials and how the narratives associated with these monuments align or do not align with San Francisco's values today.

In June 2023, the Arts Commission was awarded a three-year grant by the Mellon Foundation to pursue the recommendations provided in the MMAC report. The Art's Commission's resulting project, Shaping Legacy, is a multi-year, equity-focused commitment to critically examine the monuments and memorials in San Francisco's Civic Art collection. Through the Shaping Legacy project, the Arts Commission seeks to holistically assess the Civic Art Collection, build awareness around the collection and processes, rectify current power imbalances, and engage community members. Shaping Legacy will include communities that have historically been excluded from discussions, produce an Equity Audit report, create opportunities for artist-led activations in public spaces, and support temporary installations that reimagine future monuments and memorials in San Francisco.

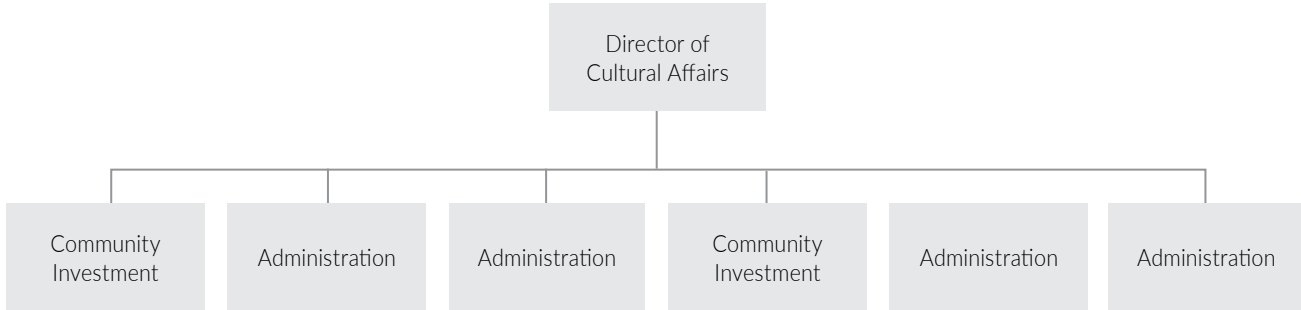
NEW PUBLIC ART COMMISSIONED AND PURCHASED IN FY 2023-24. ART invests in new public artworks created by diverse artists to enhance San Francisco's public spaces.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Build public awareness of the value and benefits of the arts				
Number of arts and culture events funded by the Arts Commission in a year	687	1,108	1,000	1,080
Invest in a vibrant arts community				
Number of artists and organizations attending technical assistance and capacity building workshops/year	152	735	400	500
Number of payments to individual artists by the Arts Commission	381	400	350	400
Improve operations to better serve the San Francisco arts ecosystem				
# of employees for whom performance appraisals were scheduled (ART)	40	43	40	41
# of employees for whom scheduled performance appraisals were completed (ART)	40	43	40	41
Enliven the urban environment				
Number of permanently-sited artworks accessible to the public during the fiscal year	682	715	675	721

ORGANIZATIONAL STRUCTURE: ARTS COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	41.44	40.25	(1.19)	40.27	0.02
Non-Operating Positions (CAP/Other)	(11.65)	(11.95)	(0.30)	(11.95)	
Net Operating Positions	29.79	28.30	(1.49)	28.32	0.02

Sources

Other Local Taxes	13,691,000	14,204,000	513,000	15,592,000	1,388,000
Intergovernmental: Federal	60,000	60,000		60,000	
Intergovernmental: State	130,000	65,000	(65,000)	65,000	
Charges for Services	1,876,552	1,796,752	(79,800)	1,800,392	3,640
Other Revenues	1,500,000	1,500,000			(1,500,000)
Interest & Investment Income		(272)	(272)	(286)	(14)
Expenditure Recovery	1,267,539	1,641,640	374,101	2,502,478	860,838
IntraFund Transfers In	2,671	2,671		2,671	
Transfers In	208,823	208,823		208,823	
Other Financing Sources	10,698,751		(10,698,751)		
Beg Fund Balance - Budget Only	1,565,024	1,117,131	(447,893)	516,194	(600,937)
General Fund	11,741,588	9,153,723	(2,587,865)	7,427,837	(1,725,886)
Sources Total	42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)

Uses - Operating Expenditures

Salaries	3,712,457	3,660,434	(52,023)	3,803,013	142,579
Mandatory Fringe Benefits	1,537,383	1,576,222	38,839	1,641,258	65,036
Non-Personnel Services	6,833,855	6,978,529	144,674	6,113,038	(865,491)
City Grant Program	13,426,309	10,417,614	(3,008,695)	10,706,809	289,195
Capital Outlay	12,839,707	2,910,004	(9,929,703)	1,281,804	(1,628,200)
Materials & Supplies	25,229	22,706	(2,523)	22,706	
Overhead and Allocations	275,721	296,001	20,280	296,001	
Programmatic Projects	3,060,047	2,734,497	(325,550)	3,134,633	400,136
Services Of Other Depts	1,031,240	1,153,461	122,221	1,175,847	22,386
Uses Total	42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)

Uses - By Division Description

ART Administration	20,648,070	8,428,472	(12,219,598)	7,092,476	(1,335,996)
ART Civic Design	180,721	100,921	(79,800)	104,561	3,640
ART Community Investments	19,632,436	16,641,644	(2,990,792)	17,436,397	794,753
ART Municipal Galleries	817,658	943,588	125,930	869,426	(74,162)
ART Public Art & Collections	1,254,240	3,426,292	2,172,052	2,463,712	(962,580)
ART Street Artist Program	208,823	208,551	(272)	208,537	(14)
Uses by Division Total	42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)

ASIAN ART MUSEUM

MISSION

The Asian Art Museum (the Museum) celebrates, preserves, and promotes Asian and Asian American art and cultures for local and global audiences. We provide a dynamic forum for exchanging ideas, inviting collaboration, and fueling imagination to deepen understanding and empathy among people of all backgrounds. For more information about this department’s services, please visit asianart.org

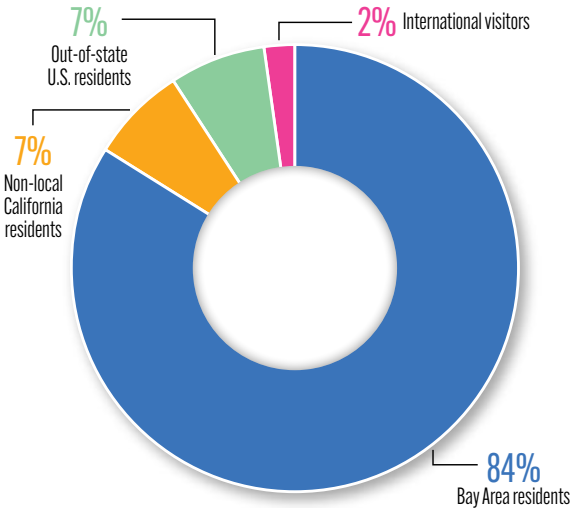
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024–25 budget of \$12.0 million for the Asian Art Museum is \$0.6 million, or 5.1 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefits cost increases. The FY 2025-26 proposed budget of \$12.5 million is \$0.5 million, or 4.3 percent, higher than the FY 2024-25 proposed budget. This change is also due to salary and benefit cost increases.

Ongoing Priorities

One of the top priorities of the Asian Art Museum is to create thought-provoking experiences that demonstrate the impact and relevance of Asian and Asian American art and culture in contemporary life. Its focus is to challenge stereotypes, create cross-cultural understanding, celebrate heritage and innovation, and connect the past to both present and future.

VISITOR ORIGIN. A majority of the Museum’s visitors were Bay Area locals.



The Museum has recently adopted the following core strategic priorities:

- Become experience-centered
- Accelerate digital transformation
- Double and diversify audiences
- Increase and diversify revenues

A privately funded exhibition pavilion opened in July 2021 and a new rooftop art terrace opened in the fall of 2023. The transformed space and museum priorities will allow the Museum to increase its contribution to the economic recovery of the City, the City’s global tourism market, and vitality of the Civic Center neighborhood.

Accessibility

The Museum strives to ensure stakeholders reflect the ethnic and cultural diversity of the Bay Area. General admission is free the first Sunday of every month, as well as during a variety of heritage celebrations and access days throughout the year. In addition to participating in the San Francisco Museums for All program, the Museum also offers free admission to museum members, children aged 12 and under, San Francisco Unified School District (SFUSD) students, active-duty military, and college students visiting as part of their coursework.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Ensure unencumbered access to Asian and Asian American art and culture				
City cost per visitor (AAM)	\$75	\$59	\$34	\$55
Illuminate Asian art and culture for a global audience				
Number of museum members	7,600	10,000	8,600	10,000
Number of museum visitors	106,000	185,000	300,000	175,000
Reach and engage expanded audiences				
Number of school program participants	14,200	9,000	13,000	15,000
Number of public engagement participants	23,200	28,265	40,260	36,000
Website Views	3,760,000	4,277,058	3,592,242	4,277,000
Social Media Engagements	400,000	478,282	477,759	530,893
Social Media Followers	440,000	529,886	519,246	598,771

ORGANIZATIONAL STRUCTURE: ASIAN ART MUSEUM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	52.51	53.03	0.52	53.04	0.01
Non-Operating Positions (CAP/Other)					
Net Operating Positions	52.51	53.03	0.52	53.04	0.01

Sources

Charges for Services	391,982	388,636	(3,346)	405,686	17,050
General Fund	11,020,136	11,601,235	581,099	12,099,850	498,615
Sources Total	11,412,118	11,989,871	577,753	12,505,536	515,665

Uses - Operating Expenditures

Salaries	5,586,477	5,868,688	282,211	6,091,770	223,082
Mandatory Fringe Benefits	2,247,643	2,363,541	115,898	2,463,220	99,679
Non-Personnel Services	1,041,116	1,041,116		1,041,116	
Capital Outlay	722,911	864,807	141,896	822,547	(42,260)
Overhead and Allocations	30,798	12,532	(18,266)	12,532	
Services Of Other Depts	1,783,173	1,839,187	56,014	2,074,351	235,164
Uses Total	11,412,118	11,989,871	577,753	12,505,536	515,665

Uses - By Division Description

AAM Asian Art Museum	11,412,118	11,989,871	577,753	12,505,536	515,665
Uses by Division Total	11,412,118	11,989,871	577,753	12,505,536	515,665

ASSESSOR-RECORDER

MISSION

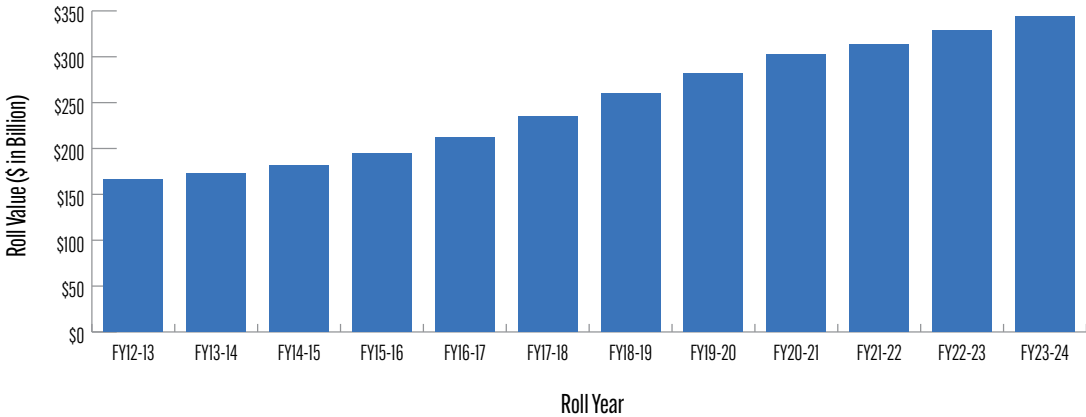
The Office of the Assessor-Recorder’s mission is to fairly and accurately identify and assess all taxable property in San Francisco and record, secure, and provide access to property, marriage, and other records. For more information about the department’s services, please visit sfassessor.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$40.1 million for the Office of the Assessor-Recorder is \$3.0 million, or 7.9 percent, higher than the FY 2023-24 budget. This is primarily due to costs associated with the ongoing maintenance and staff for the new Property Assessment System, and increased staffing for the Assessment Appeals team. The FY 2025-26 proposed budget of \$43.2 million is \$3.1 million, or 7.7 percent, higher than the FY 2024-25 proposed budget. This change is due to increases in salaries and benefits.

Goal-to-Roll and Assessments

Despite the continued economic challenges coming out of the pandemic, the Assessment Roll saw modest growth of 4.7 percent, rising to \$344.5 billion in assessed value, which is expected to generate \$4 billion in property tax revenue for the current Fiscal Year (FY) 2023-2024. This revenue ensures that San Francisco can make the investments necessary to address the City’s most pressing needs.



VALUE OF CERTIFIED ASSESSMENT ROLL. *The Certified Assessment Roll (after non-reimbursable exemptions) value has increased each of the last eleven years. In FY 2023-24, the Roll grew by 4.7 percent or \$15.4 billion.*

Assessment Appeals

The significant and sustained increase in appeals began in FY 2020-21 with a new spike in FY 2023-24. Prior to the pandemic, the average number of newly filed appeals was about 1,400. During the past three years, the average climbed to 2,600. This fiscal year, newly filed appeals tripled to 7,800, the highest number in more than 25 years. This has substantially increased the workload for the office, requiring the reorganization to fulfill statutory obligations of enrolling value, while also addressing the consistent rise in appeals. To meet this challenge, ASR is increasing staffing, preserving appraiser production hours dedicated to regular assessments, and dedicating specific teams to manage assessment appeals.

Modernizing Technology

Through the City’s Committee on Information Technology, San Francisco has made significant investments to improve and modernize the systems that assess properties and bill, collect, and allocate property tax revenue. The Property Assessment and Tax System program integrates the systems of

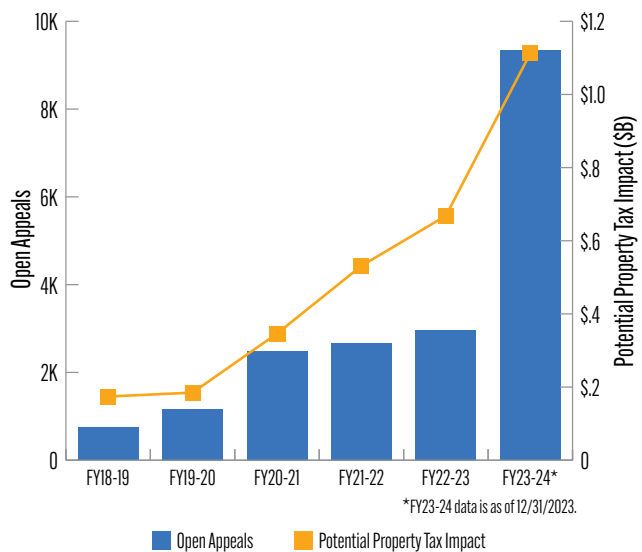
the Assessor-Recorder, Treasurer-Tax Collector, and Controller.

Over the next two years, ASR will work to complete its System for Managing Assessment, Records, and Transactions (SMART) and integrate its components with the Treasurer & Tax Collector’s system. This modernization process is replacing a decades-old technology and will improve data collection and security, enable faster service to the public by creating functional efficiencies, and changing the way the public interfaces with ASR through a new community portal that provides easier access to property information and assessments.

Advancing Accessibility & Seamless Customer Service

ASR is making it easier for the public to access recorded documents by digitizing 7 million records and offering them for instant purchase and download at home and launching a new service that provides the option to download free, unofficial copies of records online instead of having to purchase official ones before viewing them. For

NUMBER OF OPEN APPEALS & POTENTIAL PROPERTY TAX IMPACT. *Over the past three years, the number of appeals filed has climbed to an average of 2,600. This fiscal year, newly filed appeals tripled to 7,800. The increase in open appeals has resulted in a dramatic increase in potential property tax impact from \$174 million in FY18-19 to over \$1.1 billion this year.*



the first time in over two decades, ASR is updating the fees for purchasing official copies of records, resulting in decreased costs for the majority of constituents who purchase them online.

Community Engagement

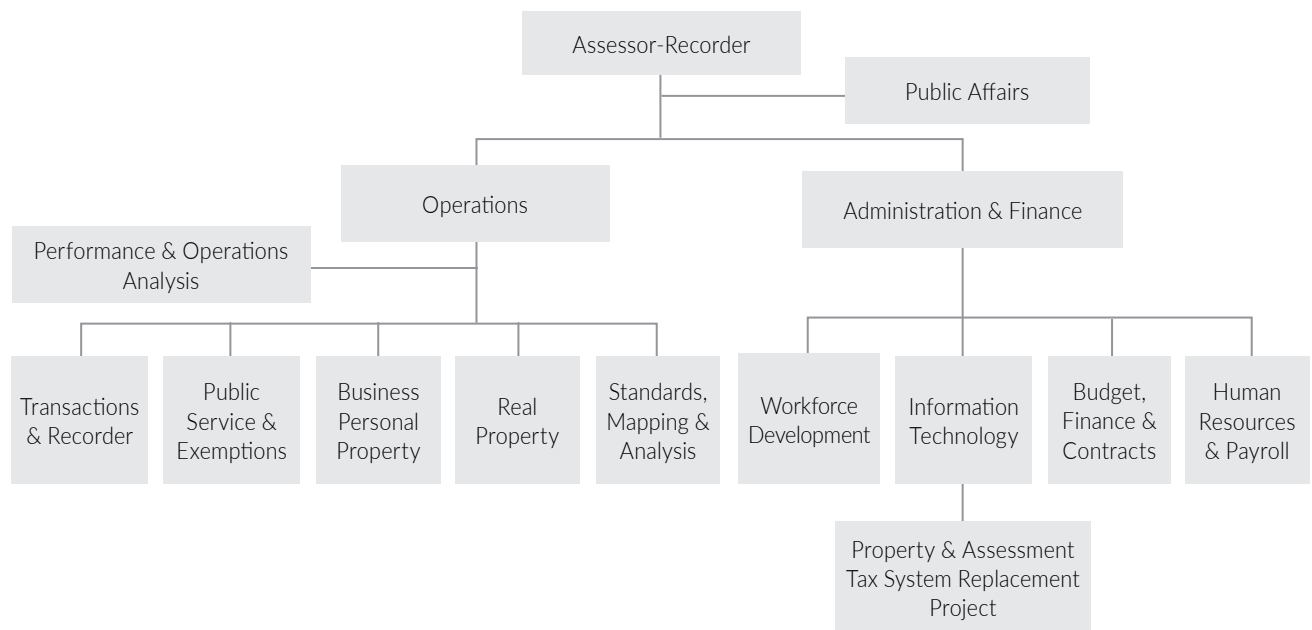
Each year ASR hosts and attends numerous presentations at public libraries and in the community to educate the public on topics including Proposition 19 and property transfers, assessment basics for new homeowners, and

how to appeal and review your assessed value. This includes initiatives like the Family Wealth Forum and Estate Planning Program which seek to advance financial literacy and connect low-income and historically marginalized communities of color with opportunities to secure their assets and build intergenerational wealth. Additionally, ASR's work implementing AB 1466 and redacting restrictive covenants from recorded documents, as well as raising awareness on the legacy of housing segregation in San Francisco continues.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Collect documentary transfer tax due				
Value of transfer tax from non-recorded documents and under-reported transactions	\$15,524,090	\$13,000,000	\$5,000,000	\$5,000,000
Assess all taxable property within the City and County of San Francisco				
Board of Equalization (BOE)-required business property audits completed in the fiscal year for businesses within the City and County of San Francisco	335	303	303	303

ORGANIZATIONAL STRUCTURE: ASSESSOR-RECORDER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	183.27	186.59	3.32	193.20	6.61
Non-Operating Positions (CAP/Other)	(13.00)	(7.00)	6.00	(7.00)	
Net Operating Positions	170.27	179.59	9.32	186.20	6.61

Sources

Charges for Services	3,181,412	3,296,668	115,256	3,587,483	290,815
Beg Fund Balance - Budget Only	2,076,801	560,705	(1,516,096)	323,024	(237,681)
General Fund	31,919,678	36,271,991	4,352,313	39,326,854	3,054,863
Sources Total	37,177,891	40,129,364	2,951,473	43,237,361	3,107,997

Uses - Operating Expenditures

Salaries	21,072,513	23,559,786	2,487,273	25,378,113	1,818,327
Mandatory Fringe Benefits	8,103,641	9,034,181	930,540	9,744,644	710,463
Non-Personnel Services	2,842,401	2,503,126	(339,275)	2,760,505	257,379
Materials & Supplies	283,670	64,429	(219,241)	57,298	(7,131)
Overhead and Allocations	139,307	154,769	15,462	154,769	
Programmatic Projects	1,500,000	1,500,000		1,170,700	(329,300)
Services Of Other Depts	3,236,359	3,313,073	76,714	3,971,332	658,259
Uses Total	37,177,891	40,129,364	2,951,473	43,237,361	3,107,997

Uses - By Division Description

ASR Administration	7,917,237	9,236,989	1,319,752	10,395,761	1,158,772
ASR Exemptions	695,245	739,771	44,526	769,273	29,502
ASR Personal Property	3,938,669	3,885,535	(53,134)	4,031,159	145,624
ASR Public Service	2,406,603	2,340,211	(66,392)	2,441,888	101,677
ASR Real Property	14,737,251	15,628,101	890,850	16,837,560	1,209,459
ASR Recorder	3,351,610	2,536,330	(815,280)	2,601,970	65,640
ASR Standards Mapping Analysis	2,403,637	3,419,552	1,015,915	3,718,961	299,409
ASR Transactions	1,727,639	2,342,875	615,236	2,440,789	97,914
Uses by Division Total	37,177,891	40,129,364	2,951,473	43,237,361	3,107,997

BOARD OF APPEALS

MISSION

The Board of Appeals (BOA) provides the public with a final administrative review process for the issuance, denial, suspension, revocation, and modification of city permits as well as for certain decisions of the Zoning Administrator, Planning Commission, and Historic Preservation Commission. For more information about this department’s services, please visit sf.gov/departments/board-appeals

BUDGET ISSUES & DETAILS

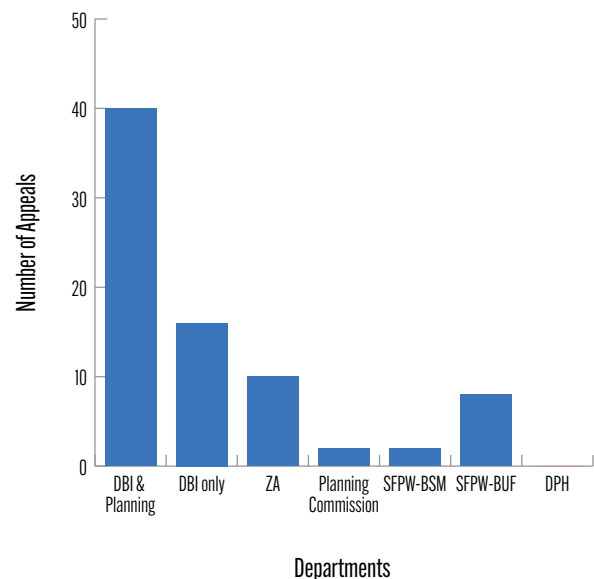
The proposed Fiscal Year (FY) 2024-25 budget of \$1.2 million for the Board of Appeals is \$0.1 million, or 4.9 percent, higher than the FY 2023-24 budget. This is primarily due to an increase in interdepartmental spending and salary and benefit cost increases. The FY 2025-26 proposed budget of \$1.3 million is \$0.1 million, or 4.4 percent, higher than the FY 2024-25 proposed budget. This change is also due to salary and benefit cost increases.

Accountability and Equity in Services and Spending

The Mayor’s proposed budget recognizes that revenue from filing fees has been consistently declining over the years. This reduction can be attributed, in part, to the waiver of these fees for individuals that qualify based on their economic circumstances. Consequently, the revenue that comes from surcharges has been increased to balance the budget and accommodate the shortfall in filing fees. Allowing fee waivers ensures access to Board services by members of the public with challenging economic circumstances. The Mayor’s proposed budget also maintains training opportunities for Board of Appeals commissioners and staff that focus on racial equity and inclusion.

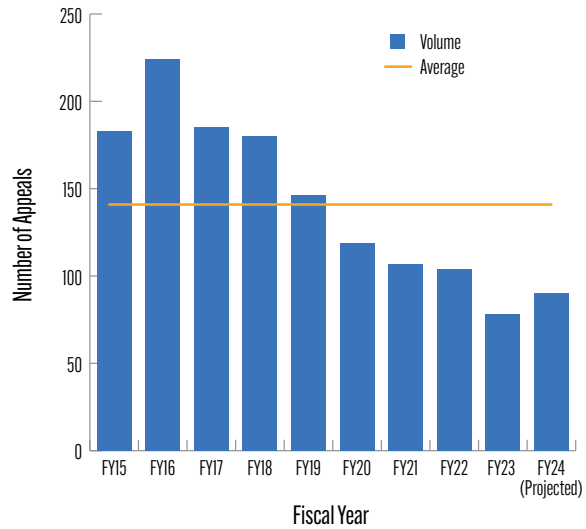
Citywide Economic Vitality

The Mayor’s proposed budget maintains staffing levels to ensure that Board processes and decisions are consistent with the timelines outlined in the San Francisco Administrative Code. This enables approved projects to move forward in a timely manner, which contributes to the economic vitality of San Francisco.



APPEAL DISTRIBUTION. This graph shows the distribution of appeals heard based on the department issuing the determination.

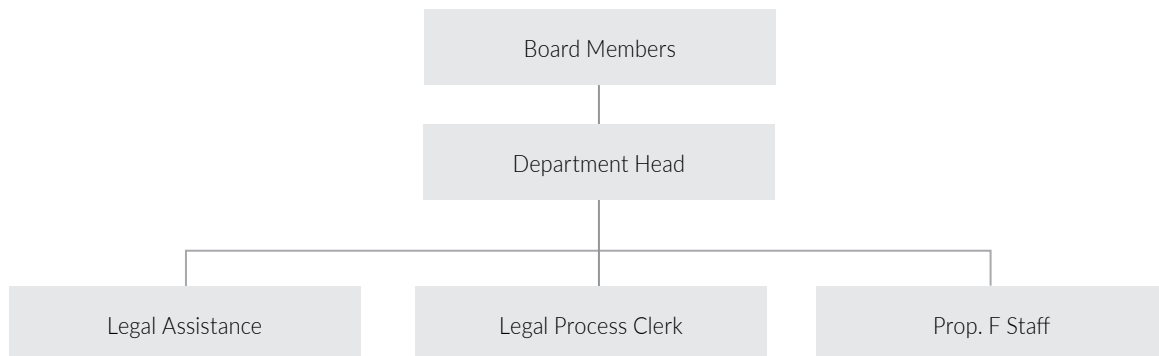
APPEAL VOLUME. This graph shows the volume of appeals filed in each of the last ten fiscal years, the projected volume for FY24, and the ten-year average.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Measure the quality of our services and timeliness of decisions by tracking appeals				
Percentage of cases decided within 75 days of filing, excluding those cases that have been rescheduled or continued at the request of the parties.	82%	90%	80%	80%
Percentage of written decisions released within 15 days of final action	100%	100%	90%	90%
Support our staff to ensure we are equipped to deliver consistent, convenient, and high-quality handling of appeals				
# of employees for whom performance appraisals were scheduled (PAB)	2.0	2.0	3.0	2.0
# of employees for whom scheduled performance appraisals were completed (PAB)	2.0	2.0	3.0	2.0

ORGANIZATIONAL STRUCTURE: BOARD OF APPEALS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	4.25	3.94	(0.31)	3.94	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	4.25	3.94	(0.31)	3.94	0.00

Sources

Charges for Services	1,132,059	1,198,622	66,563	1,251,338	52,716
General Fund	10,978		(10,978)		
Sources Total	1,143,037	1,198,622	55,585	1,251,338	52,716

Uses - Operating Expenditures

Salaries	501,705	519,560	17,855	537,094	17,534
Mandatory Fringe Benefits	263,608	276,527	12,919	287,438	10,911
Non-Personnel Services	19,700	34,158	14,458	48,116	13,958
Materials & Supplies	3,398	9,558	6,160	9,558	
Services Of Other Depts	354,626	358,819	4,193	369,132	10,313
Uses Total	1,143,037	1,198,622	55,585	1,251,338	52,716

Uses - By Division Description

BOA Board of Appeals	1,143,037	1,198,622	55,585	1,251,338	52,716
Uses by Division Total	1,143,037	1,198,622	55,585	1,251,338	52,716

BOARD OF SUPERVISORS

MISSION

The Board of Supervisors (BOS or “Board”) is the legislative branch of government in the City and County of San Francisco. The Board of Supervisors responds to the needs of the people of San Francisco by adopting legislation, establishing policies, and assisting constituents. As stated in the City Charter, the Board of Supervisors provides for the public’s access to government meetings, documents, and records. For more information about this department’s services, please visit sfbos.org

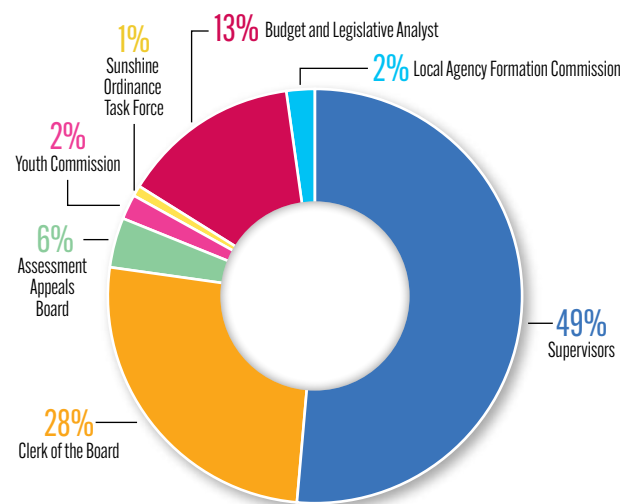
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$23.8 million for the Board of Supervisors is \$0.2 million, or 1.0 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases and expenses related to Assessment Appeals Board filings. The FY 2025-26 proposed budget of \$24.4 million is \$0.6 million, or 2.3 percent, higher than the FY 2024-25 proposed budget. This change is due to further salary and benefit cost increases.

Charter Mandated Services

The Board of Supervisors is the legislative branch of the City and County of San Francisco. The Office of the Clerk of the Board, under the auspices of the Board of Supervisors, is designated by the City’s Charter to oversee the affairs and records of the Board of Supervisors, the legislative process, and Board and Committee proceedings. The Charter also requires that the Board of Supervisors provide direct services that support open and participatory government including the requirements of the Maddy Act, which mandates the Clerk of the Board publish an annual listing of vacancies for active

boards, commissions, and committees. Charter-mandated positions and programs include members of the Board of Supervisors, legislative assistants, the Clerk of the Board and committee clerks, the Assessment Appeals Board, the Sunshine Ordinance Task Force, the Youth Commission, and the Budget and Legislative Analyst.



PROPOSED BUDGET BY DIVISION. *The largest division within the Department is the Supervisors, which includes all 11 District offices and their staff.*

Building Information Technology Resilience for the Board of Supervisors

To replace aged IT equipment, the Office of the Clerk of the Board invested in state-of-the-art servers, network switches, and backup systems for the Board of Supervisors' primary server site where critical citywide IT applications such as the legislative management system and online assessment appeals filing system operate. The Office of the Clerk of the Board also began construction of a secondary site which will back up the primary site. In FY 2024-25, both sites will be online, and work will continue to refresh the network in the Legislative Chamber and Committee Room and the Individual Distribution Frame (IDF) rooms that connect the District Offices to the Internet.

Innovating the Legislative Process through Technology

The Office of the Clerk of the Board is planning and designing the new legislative management system for construction in FY 2024-25. The system includes requirements gathered from departments and includes Boards and Commissions management, end-to-end integrated legislative process management, an online public portal for constituent engagement, enhanced search and subscribe, and a heatmap for identifying legislation affecting each neighborhood in the city.

The existing Online Appeals Application Filing System is beyond end of life and must be replaced within the next three years. The Office of the Clerk of the Board will continue the on-going project to plan for building a new, state-of-the-art system.

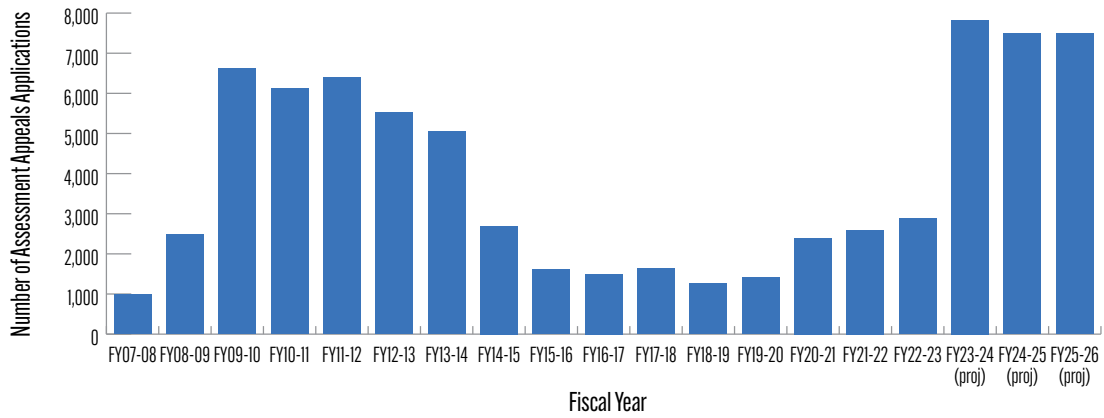
The Office of the Clerk of the Board will also continue to prepare for the migration of the Board of Supervisors' website to the latest version of Drupal, or an equivalent web content management software, while ensuring compliance with the City's Digital Accessibility and Inclusivity Standards when appropriate.

Strengthening Emergency Communication Systems for the Board of Supervisors

The Office of the Clerk of the Board is leveraging 800MHz radios and FirstNet cellphones to empower Supervisors to monitor the City's emergency response and continue meetings in the event of a disaster. The Office of the Clerk of the Board will deploy these radios in FY 2024-25 to allow Supervisors to communicate if phone service is disrupted. The FY 2024-25 budget for the Board of Supervisors includes anticipated grant funding from the Bay Area Urban Areas Security Initiative (UASI) to purchase compact rapid deployable devices that will replace downed cellphone towers and prioritize communication for the Supervisors.

Refurbishing the Historic Legislative Chamber in City Hall Room 250

The Office of the Clerk of the Board continues to refurbish the Legislative Chamber, and has designed replacement curtains and developed plans to refurbish the leather chairs for the Supervisors, Clerks, and gallery that preserve the historic look and style of the Legislative Chamber. Installation will begin in FY 2024-25.

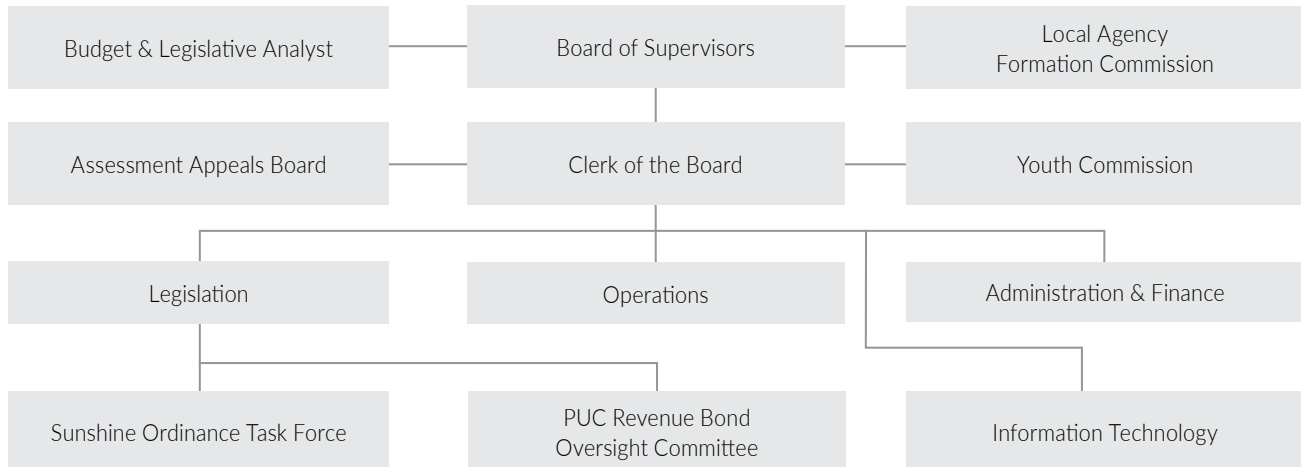


ASSESSMENT APPEALS APPLICATIONS. *Assessment appeals application filings have climbed to record-breaking levels, exceeding the number of applications received in the aftermath of the 2008 Global Financial Crisis.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Align resources to allow the Board to achieve its mission and duties to support open and participatory government				
Number of hits on BOS website	875,280	733,949	1,000,000	1,000,000
Percentage of vacancy notices posted within 30 days of expiration	100%	100%	100%	100%
Ensure accurate and comprehensive public access to information				
Average response time (in days) to Assessment Appeals Board public information requests	1.5	2.5	2.5	2.5
Percentage of Assessment Appeals Board meeting agendas continued due to improper notice and/or missed publication within required timeframes	0.0%	0.0%	0.0%	0.0%
Percentage of assessment appeals heard and decided pursuant to legal requirements	100%	100%	100%	100%
Percentage of hearing notifications issued to parties within the required timeframe	100%	100%	100%	100%
Percentage of Sunshine Ordinance Task Force complaints processed and scheduled in accordance with established timeframes	60%	89%	100%	100%
Percentage of Sunshine Ordinance Task Force meeting agendas continued due to improper notice and/or missed publication within required timeframes	0.0%	0.0%	0.0%	0.0%
Percentage of Sunshine Ordinance Task Force meeting minutes posted within 10 business days of meeting adjournment	100%	99%	100%	100%
Percentage of Youth Commission adopted resolutions and motions posted on the website within 48 hours after a meeting	80%	95%	100%	100%
Percentage of Youth Commission referral responses posted on the website within 72 hours of action taken at a meeting	50%	97%	100%	100%
Ensure equal opportunity to engage with the Board				
Percentage of Board meeting agendas posted on website at least 72 hours prior to meeting	100%	100%	100%	100%
Percentage of Youth Commission or Committee meeting notices, agendas and packets posted on the website at least 72 hours prior to the meeting.	93%	97%	100%	100%
Manage the Board effectively				
Percentage of appeals processed and scheduled in accordance with established timeframes.	100%	100%	100%	100%
Percentage of Board or Committee legislative items continued due to improper notice and/or missed publication within required timeframes	0.0%	2.0%	0.0%	0.0%
Percentage of Board or Committee meeting agendas continued due to improper notice and/or missed publication within required timeframes	0.0%	0.0%	0.0%	0.0%
Percentage of Board or Committee meeting minutes posted within 2 business days of meeting adjournment.	100%	100%	100%	100%
Strengthen accountability of the Board to City residents				
Percentage of Board, Committee, Commission and Task Force legislative or policy related documents posted on the web site within the mandated timeframes for public access	100%	100%	100%	100%
Percentage of identified Assessment Appeals Board filers notified of filing obligations for the Statement of Economic Interests (SEI) Form 700 and related forms within established time frames	100%	100%	100%	100%
Percentage of identified COB filers (except AAB) notified of filing obligations for the Statement of Economic Interests (SEI) Form 700 and related forms within established time frame	99%	99%	100%	100%

ORGANIZATIONAL STRUCTURE: BOARD OF SUPERVISORS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	93.05	93.73	0.68	93.71	(0.02)
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	92.05	92.73	0.68	92.71	(0.02)

Sources

Intergovernmental: Federal		154,000	154,000		(154,000)
Charges for Services	344,150	638,150	294,000	638,150	
Expenditure Recovery	161,996	161,996		161,996	
General Fund	23,100,459	22,877,143	(223,316)	23,590,079	712,936
Sources Total	23,606,605	23,831,289	224,684	24,390,225	558,936

Uses - Operating Expenditures

Salaries	12,866,811	13,367,420	500,609	13,849,530	482,110
Mandatory Fringe Benefits	4,672,474	4,876,285	203,811	5,053,541	177,256
Non-Personnel Services	5,297,359	4,361,004	(936,355)	4,339,592	(21,412)
Capital Outlay		142,000	142,000		(142,000)
Materials & Supplies	176,916	172,201	(4,715)	154,509	(17,692)
Programmatic Projects		12,000	12,000		(12,000)
Services Of Other Depts	593,045	900,379	307,334	993,053	92,674
Uses Total	23,606,605	23,831,289	224,684	24,390,225	558,936

Uses - By Division Description

BOS Assessment Appeals Board	958,404	1,397,390	438,986	1,490,697	93,307
BOS Budget & Legis Analysis	3,121,318	3,204,318	83,000	3,204,318	
BOS Clerk Of The Board	6,716,622	6,004,941	(711,681)	6,051,545	46,604
BOS Local Agency Formation Comm	386,113	396,196	10,083	408,630	12,434
BOS Sunshine Ord Task Force	196,045	203,404	7,359	210,225	6,821
BOS Supervisors	11,777,061	12,165,894	388,833	12,550,837	384,943
BOS Youth Commission	451,042	459,146	8,104	473,973	14,827
Uses by Division Total	23,606,605	23,831,289	224,684	24,390,225	558,936

BUILDING INSPECTION

MISSION

The Department of Building Inspection (DBI) protects our community by ensuring code-compliant construction, building safety, resilience, and habitability, and by supporting economic development in San Francisco. For more information about this department's services, please visit sf.gov/departments/departments-building-inspection

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$87.9 million for the Department of Building Inspection is \$1.8 million, or 2.1 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of \$91.9 million is \$4.1 million, or 4.6 percent, higher than the FY 2024-25 proposed budget. This change is also due to salary and benefit cost increases.

Rightsizing Fee Levels

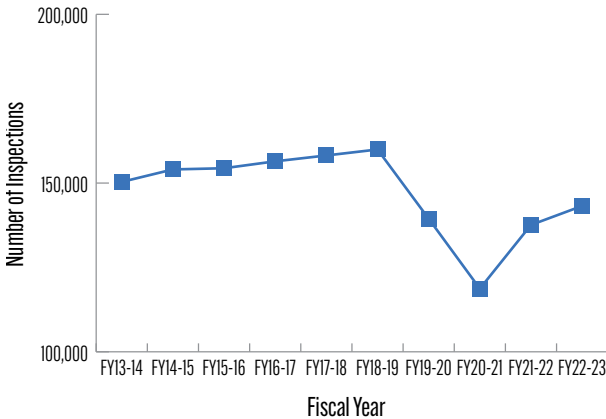
Permitting activity remains below pre-pandemic levels, resulting in reduced revenues for DBI and directly impacting the Department's ability to fund

its own operations. Over this time, DBI reduced its expenditures and leveraged reserves to balance its budget. However, relying on reserves is not a sustainable option.

In 2023, DBI conducted a fee study, which determined optimal fee levels to fully recover operating costs. The Department completed the fee study in January 2024. The Department plans to phase in proposed fee increases evenly over three years.

DBI's focus is providing core services and making operational improvements, while monitoring revenues and expenditures for savings opportunities.

TOTAL INSPECTIONS PERFORMED. *This graph shows inspections are beginning to return to pre-pandemic levels after a major decline.*

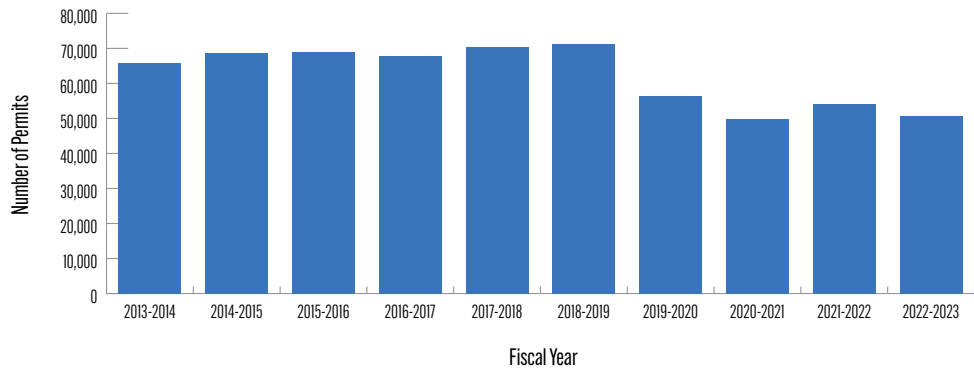


Streamlining Permitting and Application Review

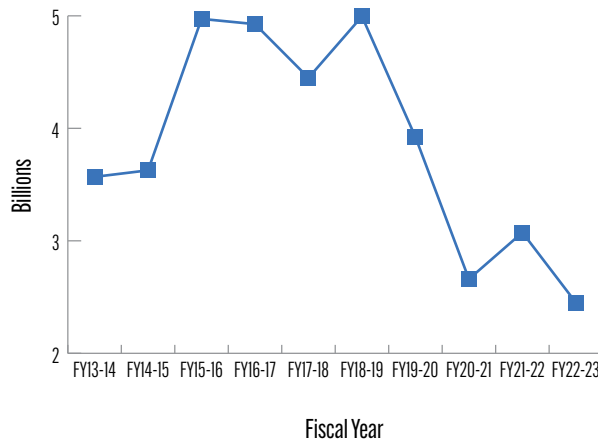
As part of the Mayor’s Housing for All Executive Directive, DBI is assessing permitting timelines, identifying opportunities to reduce review times and implementing process improvements to expedite housing delivery in San Francisco. The Department is implementing changes in response to new state laws, such as Assembly

Bill (AB) 1114. AB 1114 will provide more customer guidance, a predictable project review process and better coordination among the City’s permitting departments. In addition, the City recently implemented technology improvements, which DBI is leveraging to reduce processing times and enhance internal review coordination of permit applications.

TOTAL NUMBER OF PERMITS ISSUED. *This graph shows that permit issuance remains below pre-pandemic levels.*



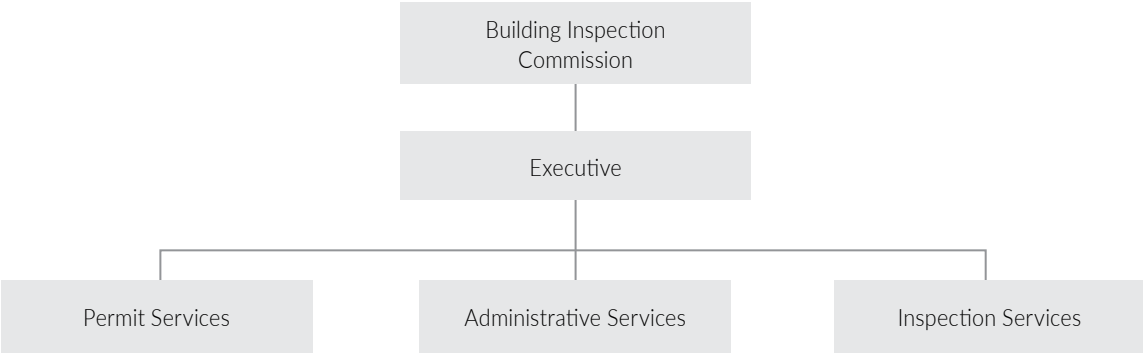
TOTAL CONSTRUCTION VALUATIONS. *This graph shows the decline in the total value of construction occurring in the City.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Deliver the highest level of customer service				
Percentage of Records Requests Processed Over-The-Counter	94%	93%	85%	85%
Perform inspections to enforce codes and standards to ensure safety and quality of life				
Inspections per inspector/day (building)	13	13	11	11
Inspections per inspector/day (electrical)	11	12	11	11
Inspections per inspector/day (plumbing)	12	11	11	11
Percentage of Life Hazards or Lack of Heat Complaints Responded to Within One Business Day	86%	80%	85%	85%
Percentage of Non-Hazard Complaints Responded to Within Three Business Days	99%	99%	85%	85%
Percentage of Non-Hazard Housing Inspection Complaints Responded to Within Three Business Days.	89%	90%	85%	85%
Proactively engage and educate customers, contractors, and stakeholders on DBI services, functions, and legislated programs				
Percentage of DBI customers that are satisfied with DBI's services overall (4 or 5 on the DBI Customer Satisfaction Survey)	N/A	75%	85%	85%
Review plans and issue permits safeguarding life and property in compliance with city and state regulations				
Percent of in-house review building permits for 1-2 family dwellings meeting specified review time, based on project scope of work	23%	60%	85%	85%
Percent of in-house review building permits for commercial, industrial, & institutional buildings meeting specified review time, based on project scope of work	34%	60%	85%	85%
Percent of in-house review building permits for multi-family/residential mixed use buildings meeting specified review time, based on project scope of work	36%	60%	85%	85%
Percent of in-house review building permits for other structures meeting specified review time, based on project scope of work	48%	70%	85%	85%
Percent of in-house review building permits that are processed with electronic plan review	70%	83%	65%	N/A
Percent of over the counter building permits that are issued in 2 business days or less	57%	60%	60%	60%
Percent of over-the-counter, no-plans building permits that are processed online	12%	14%	15%	15%
Percent of plumbing and electrical permits that are processed online	59%	57%	60%	60%
Percentage of Pre-Application Meetings Conducted by DBI Within 14 Calendar Days	81%	99%	92%	92%
Utilize efficient and effective administrative practices				
Percentage of Records Requests Processed Within 15 Business Days	100%	99%	90%	90%
Percentage of Reports of Residential Building Records (3R reports) Produced Within Seven Business Days	100%	98%	93%	93%

ORGANIZATIONAL STRUCTURE: BUILDING INSPECTION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	269.24	278.68	9.44	279.11	0.43
Non-Operating Positions (CAP/Other)					
Net Operating Positions	269.24	278.68	9.44	279.11	0.43

Sources

Charges for Services	47,057,008	48,877,361	1,820,353	61,875,316	12,997,955
Fines, Forfeiture, & Penalties		650,000	650,000	650,000	
Licenses, Permits, & Franchises	7,718,319	12,083,145	4,364,826	12,083,145	
Other Revenues	1,250,000	1,250,000		1,250,000	
Interest & Investment Income	1,922,127	1,262,379	(659,748)	764,381	(497,998)
Expenditure Recovery	204,053	162,329	(41,724)	162,329	
IntraFund Transfers In	22,852,067	19,920,354	(2,931,713)	11,472,496	(8,447,858)
Transfers In	5,100,000	4,320,000	(780,000)	4,320,000	
Beg Fund Balance - Budget Only	3,500,000	9,000,000	5,500,000		(9,000,000)
Prior Year Designated Reserve	19,352,067	10,270,354	(9,081,713)	10,822,496	552,142
Transfer Adjustment-Source	(22,852,067)	(19,920,354)	2,931,713	(11,472,496)	8,447,858
General Fund					
Sources Total	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099

Uses - Operating Expenditures

Salaries	41,362,210	43,720,804	2,358,594	46,064,053	2,343,249
Mandatory Fringe Benefits	16,798,842	17,606,414	807,572	18,528,124	921,710
Non-Personnel Services	3,761,000	3,786,165	25,165	3,786,402	237
City Grant Program	4,800,000	4,320,000	(480,000)	4,320,000	
Carry-Forward Budgets Only		(1,745,432)	(1,745,432)		1,745,432
Intrafund Transfers Out	22,852,067	19,920,354	(2,931,713)	11,472,496	(8,447,858)
Materials & Supplies	442,000	462,000	20,000	462,000	
Overhead and Allocations	1,352,456	457,525	(894,931)	457,525	
Programmatic Projects		1,795,432	1,795,432	50,000	(1,745,432)
Services Of Other Depts	17,587,066	17,472,660	(114,406)	18,259,563	786,903
Transfer Adjustment - Uses	(22,852,067)	(19,920,354)	2,931,713	(11,472,496)	8,447,858
Uses Total	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099

Uses - By Division Description

DBI Administration	23,899,764	24,073,026	173,262	24,315,123	242,097
DBI Inspection Services	42,486,001	42,835,324	349,323	45,629,560	2,794,236
DBI Permit Services	19,717,809	20,967,218	1,249,409	21,982,984	1,015,766
Uses by Division Total	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099

CHILD SUPPORT SERVICES

MISSION

The Department of Child Support Services (DCSS) works to empower parents to provide economic support for their children, thereby contributing to the well-being of families and children. For more information about this department’s services, please visit sf.gov/departments/child-support-services

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$13.3 million for Child Support Services Department is \$0.4 million, or 2.7 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in salary and benefit costs. The FY 2025-26 proposed budget of \$13.3 million is \$0.04 million, or 0.3 percent higher than the FY 2024-25 proposed budget, and mostly unchanged from the prior year.

Ongoing Initiatives

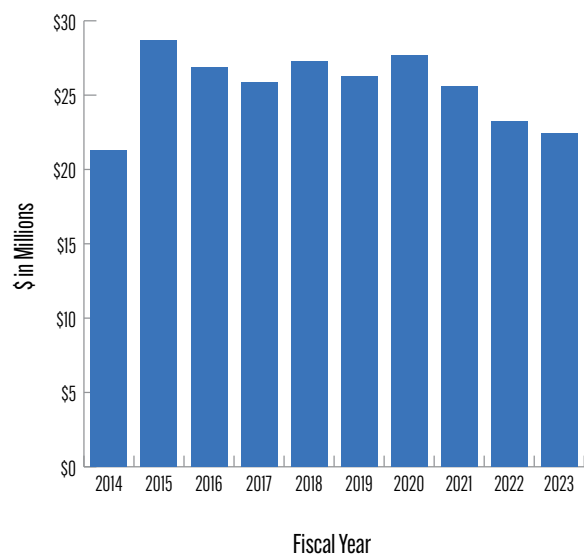
The Department will continue to focus its resources on the following key initiatives during FY 2024-25 and FY 2025-26:

Paternity Establishment DCSS will continue collaboration with San Francisco General and other San Francisco birthing centers, providing children with financial and emotional support from parents.

Serving Justice Involved Parents DCSS will expand its collaboration with the Sheriff’s Department, providing virtual and in-person assistance to justice involved parents. This ensures parents have equitable access to programs, child support informational materials, and opportunities for debt relief.

Providing More Parents with Debt Reduction

The Debt Reduction Program is an expansion of the former Compromise of Arrears Program (COAP) that qualifies parents to settle government-owned debt. This promotes parent stability by getting more resources to their children, encouraging improved co-parenting, and healthier family relationships.



ANNUAL DISTRIBUTED COLLECTIONS. *The annual amount of support collections distributed to families on the CSS caseload over recent years.*

Succession Planning Through an Equitable Lens

DCSS prepares for the future by providing its employees with professional training and development, allowing staff to compete for leadership roles. To increase diversity and employment equity, DCSS works with the Department of Human Resources to create entry level child support positions that foster community representation.

Community Input through Advisory Committee

The Department's Advisory Committee works directly with parents and community based organizations on issues of concern to families, promoting equitable change and effectively guiding the department to better serve parents and children.

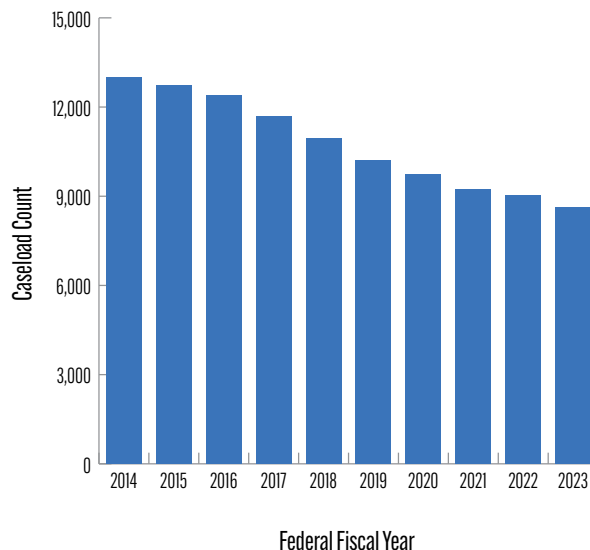
A New Approach to Child Support for San Francisco Families

DCSS partnered with the San Francisco Superior Court to create a non-cash payment alternative to a traditional child support order.

A non-cash payment alternative, also referred to as in-kind support, is an arrangement between parents to care for their children. The arrangement may involve the exchange of goods or services such as transportation, clothing, shoes, groceries, housing, rent, or other items. Working with the San Francisco Superior Court, the Department coordinated a pilot program to acknowledge the various ways that parents provide for their children and reflect those arrangements in their formal child support court order.

Recruitment of families into the voluntary program is currently underway. Enrolled parents will work with court mediators to draft their in-kind support agreements; the court will monitor the agreements for compliance and child support will enforce the monetary portion of the child support order.

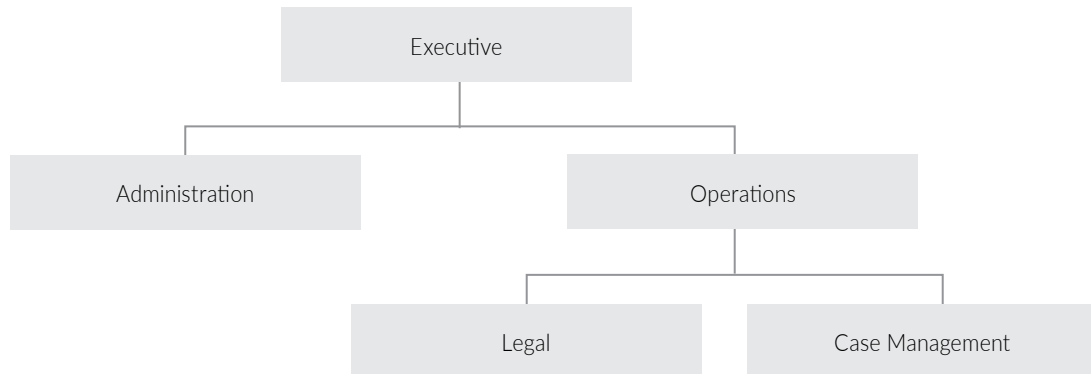
AVERAGE CASELOAD. Cases managed by CSS has decreased over the last several years, averaging 8,626 in Federal FY 2022-23.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Develop and strengthen collaborative partnerships				
Amount of child support collected by SF DCSS annually, in millions	\$23	\$22	\$23	\$22
Be innovative in meeting the needs of families				
Number of unemancipated children in CSE counties caseloads	1,070,707	1,044,134	1,070,707	1,044,134
Number of unemancipated children in San Francisco caseload	7,289	6,926	7,289	6,926
Deliver excellent and consistent customer services statewide				
Percentage of IV-D cases in San Francisco with paternity established for children in caseload born out of wedlock	101%	100%	100%	100%
San Francisco orders established as a percentage of cases needing an order	92%	92%	92%	92%
Enhance program performance and sustainability				
Statewide current collections as a percentage of current support owed	63%	62%	61%	61%
Statewide cases with collections on arrears during fiscal year as a percentage of cases with arrears owed	62%	64%	63%	63%
Increase support for California children				
San Francisco cases with collections on arrears during the fiscal year as a percentage of all cases in San Francisco	68%	68%	68%	68%
San Francisco current collections as a percentage of current support owed	84%	82%	84%	82%

ORGANIZATIONAL STRUCTURE: CHILD SUPPORT SERVICES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	64.12	59.76	(4.36)	58.45	(1.31)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	64.12	59.76	(4.36)	58.45	(1.31)

Sources

Intergovernmental: Federal	8,359,395	8,359,395		8,359,395	
Intergovernmental: State	4,306,354	4,306,354		4,306,354	
Other Revenues	849,607	469,343	(380,264)	504,910	35,567
Expenditure Recovery	151,174	156,366	5,192	162,121	5,755
General Fund					
Sources Total	13,666,530	13,291,458	(375,072)	13,332,780	41,322

Uses - Operating Expenditures

Salaries	7,712,971	7,654,003	(58,968)	7,812,852	158,849
Mandatory Fringe Benefits	3,751,258	3,714,056	(37,202)	3,785,504	71,448
Non-Personnel Services	358,079	601,187	243,108	880,047	278,860
Materials & Supplies	166,735	59,551	(107,184)	38,317	(21,234)
Services Of Other Depts	1,677,487	1,262,661	(414,826)	816,060	(446,601)
Uses Total	13,666,530	13,291,458	(375,072)	13,332,780	41,322

Uses - By Division Description

CSS Child Support Services	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Uses by Division Total	13,666,530	13,291,458	(375,072)	13,332,780	41,322

CHILDREN, YOUTH AND THEIR FAMILIES

MISSION

The Department of Children, Youth and Their Families (DCYF) has administered San Francisco’s powerful investments in children, youth, transitional age youth, and their families through the Children and Youth Fund since 1991. With a deep commitment to advancing equity and healing trauma, DCYF brings together government agencies, schools, community-based organizations to strengthen San Francisco communities to lead full lives of opportunity and happiness. The Department strives to make San Francisco a great place to grow up. For more information about this department’s services, please visit dcyf.org

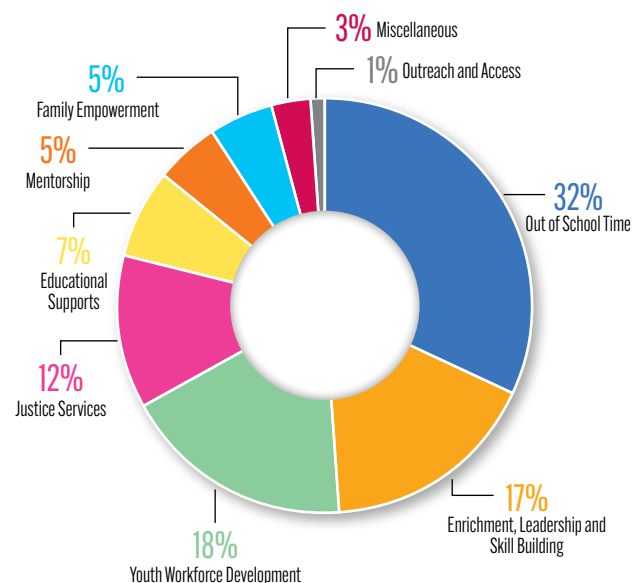
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$339 million for the Department of Children, Youth and their Families (DCYF) is \$2.9M million, or 0.8 percent lower, than the FY 2023-24 budget. This is primarily due to changes in the mechanism of funding for the Free City College program. The FY 2025-26 proposed budget of \$348.7 million is \$9.5 million, or 2.8 percent, higher than the FY 2024-25 proposed budget. This change is due to the ramping up of Student Success Fund, which grows by an additional \$10 million in FY 2025-26.

New Five-Year Funding Cycle

FY 2024-25 will be the first year of a new five-year funding cycle. In April 2024, DCYF announced the results of the 2024-2029 ‘Request for Proposals’ (RFP). The Department implements an equity-based funding framework, developed through a three-part planning process which includes Community Needs Assessment (CNA), Services Allocation Plan (SAP), and RFP for services provided by CBOs. In the 2024-2029 RFP, DCYF received 698 proposals that requested over \$414 million in funding. With

an allocation range of \$87.3M –\$96.5M, DCYF looked critically at prioritizing funding decisions to balance the needs of children, youth, transitional-aged youth (TAY) and families and the cost of providing services in San Francisco. Despite these challenges, the Department awarded over \$103



INVESTMENTS BY SERVICE AREA (FY 2023-24).

Percent of dollars invested by service area.

million in funding for FY 2024-25. This portfolio of grants represents the CBO providers and programs that the Department believes are best positioned to achieve the results over the next five years.

Student Success Fund Initiative

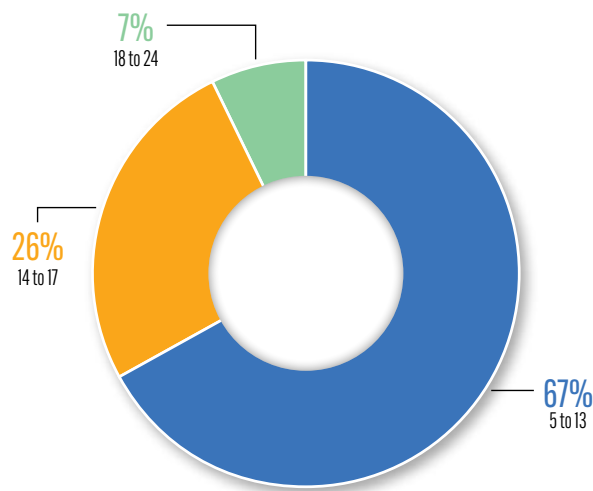
The Student Success Fund was approved by San Francisco voters in November 2022 to provide vital additional resources for SFUSD, with a dual focus on achieving grade-level success in core academic subjects and enhancing the social and emotional well-being of all SFUSD students. In FY 2023-24, the first year of funding, the plan focused on four identified priority areas. Rapid Response grant set aside flexible funds for crisis and emergency needs from school sites. These one-time funds are accessible year-round and available for short-term, small amounts to address urgent needs. Critical non-core staffing positions that schools needed to be filled but did not have funding for the School Year 2023-24 grants were identified. School Readiness grants for the first year support readiness at school sites by funding community school coordinators. These coordinators provide essential staffing

to strengthen readiness and grant preparation, application and implementation. The funds allocated for this purpose were one-time and roll into school grant proposals. Technical assistance and support to schools is provided through coaching, consulting, mentorship and training for School Site Council (SSC). The Workforce Pipeline - Innovation Grant focuses on addressing workforce shortages in after-school staffing, para-professional staffing, and school social worker and school district nurse staffing. For FY 2024-25 and FY 2025-26, the Mayor’s proposed budget includes \$35 million and \$45 million, respectively, for the continuous implementation of this initiative.

Mental Health and Family Wellness

In this budget cycle, mental health continues to be one of the priorities the Mayor focuses on. The proposed budget allocates \$5.0 million annually to address critical mental health needs and support family wellness. This includes a Mental Health Support Pilot with UCSF, where clinicians and graduate students will work with community-based organizations (CBO) to provide onsite support to children and youth, train and coach CBO staff to identify signs and symptoms

YOUTH SERVED BY AGE GROUP (FY 2022-23).
Participants in DCYF-funded programs by age group. DCYF also contributes funding to Early Care and Education programs and Family Resource Centers that serve children ages 0 to 4. The data associated with these programs is tracked by partner City departments and is not included in the chart.



of mental health needs, provide clinical support services for CBO staff, and increase agency capacity to provide wellness and referral services. The investment also funds an expansion of culturally specific mental health services. As part of the budget, DCYF will continue to partner with UCSF and the Department of Public Health (DPH) to provide parents and caregivers additional support related to parenting and understanding their child's developmental needs.

Our415

Our415 is a coordinated communication initiative that originates from the Mayor's Children & Families Recovery Plan which found that children, youth, transitional age youth (TAY) and families were unaware of the programs, resources and supports offered by the City. Through ongoing coordination with the City, CBO partners and youth-focused outreach & marketing, Our415 will employ a multi-pronged, community-rooted approach to bridging the information gap found in DCYF's 2022 Community Needs Assessment and connecting youth & families to the City's wealth of programs and services. The Mayor's proposed budget includes \$1.1 million in FY 2024-25 and

\$1.2 million in FY 2025-26 to support enhanced referral and navigation for citywide resources, making it easier for children and families to get the support they need to thrive.

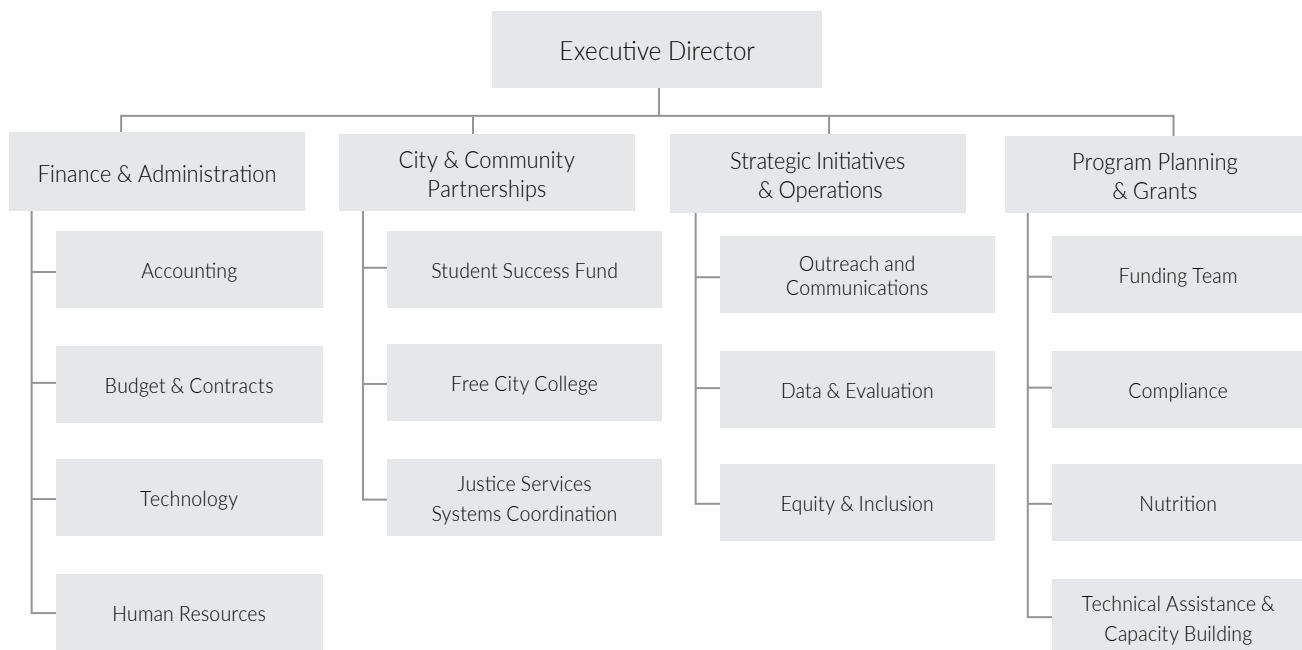
San Francisco Unified School District and the City College of San Francisco

The proposed budget continues to strengthen the partnership with SFUSD and City College of San Francisco (CCSF). In addition to the Student Success Fund Initiative, in September 2023, DCYF received the second STOP School Violence Program grant and is expecting to receive continuous funding in the future years. The \$1 million annual funding will increase support for San Francisco's School Crisis Support Coordination Project (SCSCP). In response to an increase in violent incidents both on and off school campus, the project intervenes and prevents escalation of violent incidents, and coordinates supports and services for youth with City Departments, SFUSD, and CBO partners. The Free City College Program is entering its sixth year of implementation. Through the lenses of accountability and equity, the City is committed to the ongoing support and strives to make this program sustainable.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Promote practice- and research-informed programs, seed innovation, and seek to address inequities in access and opportunity				
Number of participants in DCYF-funded Identity Formation programs	1,429	1,200	1,000	1,000
Number of disconnected transitional age youth who participate in programs and services funded by DCYF grants	2,063	1,650	1,300	1,300
Number of participants in DCYF-funded Service Learning; Youth Leadership and Organizing; and Youth-Led Philanthropy programs	1,973	2,000	1,600	1,600
Number of snacks served by DCYF to children and youth in afterschool and summer programs	195,760	170,000	155,000	155,000
Number of meals served by DCYF to children and youth in afterschool and summer programs	200,231	195,000	210,000	210,000
Number of participants in DCYF-funded Sports and Physical Activity programs	5,706	4,400	3,500	3,500
Number of participants in DCYF-funded Educational Supports programs	4,709	3,600	4,500	4,500
Number of children and youth who participate in programs and services funded by DCYF grants	39,657	35,000	35,000	35,000
Percent of surveyed participants in DCYF-funded programs who report that there is an adult at the program who really cares about them	59%	70%	70%	70%
Number of participants in DCYF-funded Arts & Creative Expression and Science, Technology, Engineering and Math (STEM) and Environmental Sustainability programs	8,475	7,400	6,000	6,000
Number of youth who participate in job training, job shadows, internships, and paid or subsidized employment opportunities offered by DCYF-funded programs (all ages)	6,374	6,000	6,000	6,000
Average daily attendance of DCYF-funded summer programs for youth in grades K-8	7,503	8,073	7,500	7,500
Percent of DCYF-funded programs that meet or exceed annual targets for number of youth served	74%	75%	75%	75%
Percent of participants in DCYF-funded programs from populations that demonstrate increased levels of need	74%	75%	75%	75%
Average daily attendance of DCYF-funded comprehensive afterschool programs for youth in grades K-8	9,945	8,000	9,500	8,000
Provide leadership in developing high quality programs and strong community-based organizations in the interest of promoting positive outcomes				
Number of DCYF-funded agencies that participate in DCYF technical assistance and capacity building offerings	154	150	125	125
Number of technical assistance and capacity building workshops offered by DCYF-funded providers	249	150	150	150
Prioritize the voices of children, youth, transitional age youth, and families in setting funding priorities				
Number of community events at which DCYF provides outreach	45	20	60	60
Work collaboratively with other city stakeholders to ensure efficient use of resources				
Number of participants in the DCYF-funded Young Adult Court Case Management program who successfully complete the requirements of the program	7.0	30	30	30

ORGANIZATIONAL STRUCTURE: CHILDREN, YOUTH AND THEIR FAMILIES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	77.29	71.83	(5.46)	71.99	0.16
Non-Operating Positions (CAP/Other)	(6.50)	(5.00)	1.50	(5.00)	
Net Operating Positions	70.79	66.83	(3.96)	66.99	0.16

Sources

Property Taxes	127,220,000	126,930,000	(290,000)	127,350,000	420,000
Intergovernmental: Federal	1,524,359	2,642,239	1,117,880	2,734,069	91,830
Intergovernmental: State	8,383,220	6,599,894	(1,783,326)	3,066,118	(3,533,776)
Other Revenues	4,800,000		(4,800,000)		
Interest & Investment Income	80,000	60,867	(19,133)	59,824	(1,043)
Expenditure Recovery	8,555,959	4,936,695	(3,619,264)	4,546,095	(390,600)
IntraFund Transfers In	6,998,329	7,048,329	50,000	7,278,329	230,000
Transfers In	99,835,000	100,605,000	770,000	104,035,000	3,430,000
Beg Fund Balance - Budget Only	5,349,228	14,900,022	9,550,794	14,540,818	(359,204)
Prior Year Designated Reserve	6,867,385	7,500,000	632,615	8,000,000	500,000
Transfer Adjustment-Source	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)
General Fund	79,077,211	74,632,090	(4,445,121)	83,938,328	9,306,238
Sources Total	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445

Uses - Operating Expenditures

Salaries	10,057,426	10,005,360	(52,066)	10,384,549	379,189
Mandatory Fringe Benefits	3,564,488	3,781,811	217,323	3,939,136	157,325
Non-Personnel Services	9,414,786	9,357,712	(57,074)	9,465,053	107,341
City Grant Program	273,215,214	276,454,778	3,239,564	284,826,277	8,371,499
Intrafund Transfers Out	6,520,000	6,570,000	50,000	6,800,000	230,000
Materials & Supplies	679,058	365,945	(313,113)	367,945	2,000
Overhead and Allocations	375,000	1,215,000	840,000	1,215,000	
Programmatic Projects	3,152,503	400,785	(2,751,718)	415,334	14,549
Services Of Other Depts	41,602,216	37,703,745	(3,898,471)	38,135,287	431,542
Unappropriated Rev-Designated	110,000		(110,000)		
Transfer Adjustment - Uses	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)
Uses Total	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445

Uses - By Division Description

CHF Children;Youth & Families	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
Uses by Division Total	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445

CITY ADMINISTRATOR'S OFFICE

MISSION

To ensure efficient and effective government services, robust infrastructure, safety and resiliency, and sustained economic recovery within an equitable and inclusive organization. For more information about this department's services, please visit www.sf.gov/departments/city-administrator.

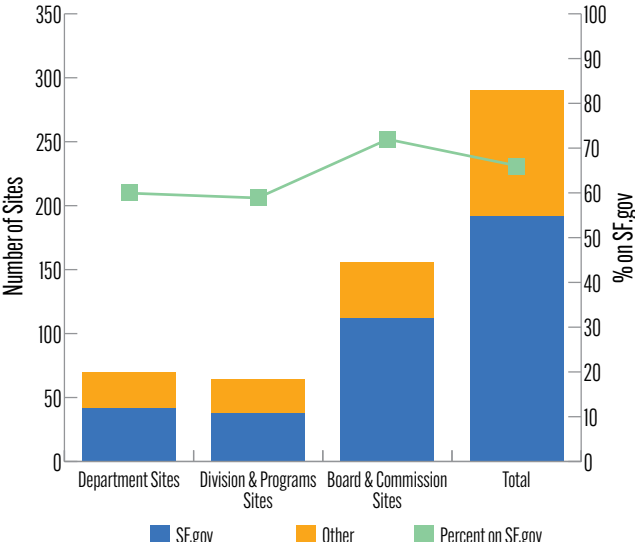
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$615.2 million for the City Administrator (ADM) is \$18.6 million, or 3.1 percent, higher than the FY 2023-24 budget. This is primarily due to one-time capital expenditures and increased debt payment costs. The FY 2025-26 proposed budget of \$629.1 million is \$13.9 million, or 2.3 percent, higher than the FY 2024-25 proposed budget. This change is due to salary and benefit cost increases, and cost increases in non-personnel services and interdepartmental spending.

Implementing Infrastructure Savings and Improvements

As the commercial real estate market churns, the Real Estate Division (RED) has redoubled its efforts to place City operations in cost-effective, right-sized spaces. In FY 2024-25, the City will take a significant step towards consolidation of its general administrative offices with a multi-department move into a freshly negotiated long-term lease at 1455 Market Street. This new location is large enough to relocate City staff from expensive leases and seismically vulnerable buildings, as envisioned in the City Administrator's Civic Center real estate strategic plan. The proposed budget includes \$6.2 million savings in FY 2024-25 and \$2.9 million in FY 2025-26 million from these strategic moves.

The proposed budget also supports the Treasure Island Development Authority's (TIDA) geotechnical work and construction on the horizontal infrastructure in support of the next phase (Stage 2) of development on the island. To date, TIDA and the master developer, Treasure



PERCENT OF CITY WEBSITES ON SF.GOV. *With a new California law requiring dot-gov domains for local government by 2029, Digital & Data Services ongoing work to build a secure, accessible, and nimble City-wide web platform. Currently 66 percent of all citywide sites have already made the transition, with sitewide traffic increasing by 19.5 percent over FY 2022-23.*

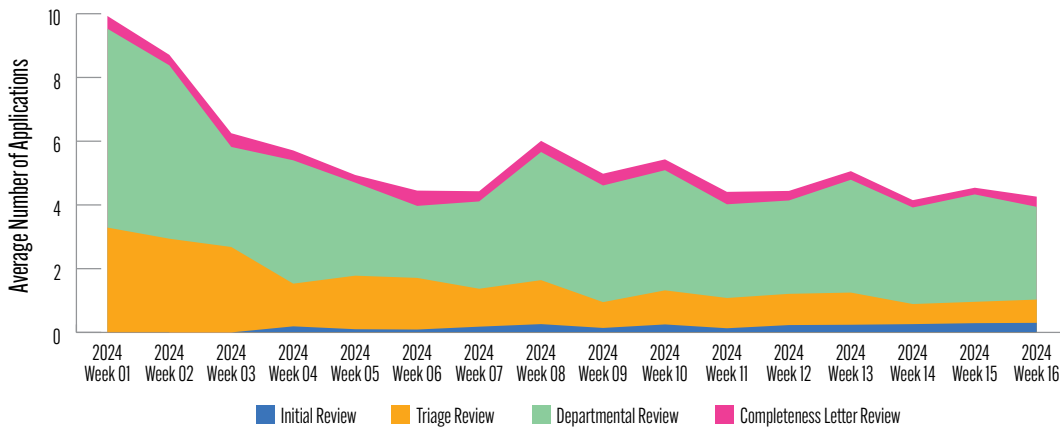
Island Community Development, have substantially completed Stage 1 infrastructure on Yerba Buena Island and Treasure Island, including new utilities, streets, and four public parks. In addition, 229 units of housing have been completed and another 775 units are currently under construction for anticipated completion in early 2025, of which 257 units are affordable.

Improving Citywide Services

In FY 2024-25 and FY 2025-26, the Permit Center will continue to drive initiatives to improve customer experiences, transparency, and equity in permitting services. The proposed budget supports centralized customer service as well as cross-departmental platform and data sharing in order to

foster further improvements in building application review and approval.

The proposed budget also continues funding for citywide contracting reform. Building on its recent successes improving the supplier experience, removing red tape for City staff, and developing citywide contracting performance metrics, the Government Operations Contracting and Procurement Reform team will focus on implementing new technology to improve and increase transparency into additional aspects of the contracting process, including replacing the Personal Services Contract database and creating a new Local Business Enterprise Subcontracting Requirements application.

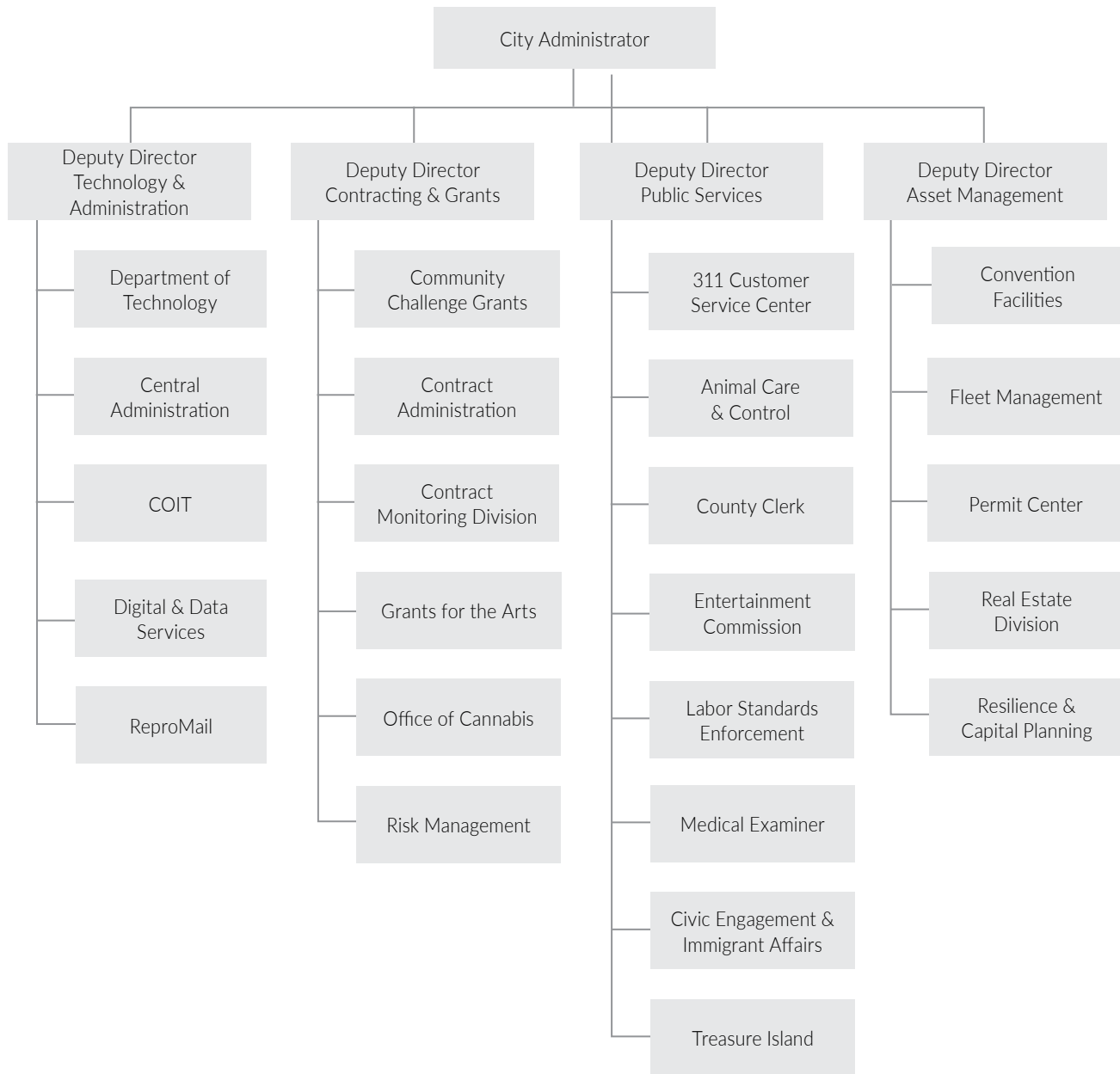


BUILDING PERMIT COMPLETENESS CHECK TIMELINES. *In January 2024, a new building permit solution was launched to satisfy new mandates issued by the State of California to process housing permit applications within 15 business days and issue permits within 30 or 60 days. Now, all building applications for larger projects are submitted through a single channel that ensures they are seen by at least 7 departments for accuracy with most applications approved in less than 6 business days.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Citywide Planning				
Average occupancy rate in City-owned buildings managed by Real Estate	98%	100%	100%	100%
Average per sq ft cost of City-operated buildings compared to listing rates in Civic Center	69%	72%	60%	60%
Percentage of non-patrol, light duty fleet that uses green technologies	40%	40%	41%	42%
Economic and Community Development				
Percentage of client post-convention survey ratings in the above average or higher category	89%	85%	85%	85%
Equity and Inclusion				
Total Minimum Dollars Awarded to Local Business Enterprise and Non-Discrimination in Contracting Certified Firms (LBE, PUC-LBE, NPE, and SBA)	\$408,907,345	\$300,000,000	\$200,000,000	\$325,000,000
Total Number of Local Business Enterprise and Non-Discrimination in Contracting Certified Firms (LBE, PUC-LBE, NPE, and SBA)	1,056	950	1,200	1,000
Total number of awarded active CCSF contracts monitored by Contract Monitoring Division	2,481	1,700	2,000	1,700
Total Number of Equal Benefits Ordinance (12B) Compliant CCSF Vendors	24,456	25,000	23,500	26,000
Excellent Services				
Percentage of 311 calls answered in 60 seconds	89%	85%	70%	80%
Percentage of 311 calls handled without a transfer	91%	90%	90%	90%
Percentage of all purchases made through term contracts (excluding professional services) by procurement services	74%	70%	67%	N/A
Percentage of Automated 311 Service Requests	79%	75%	70%	72%
Percentage of County Clerk customers assisted within ten minutes from the time they are ready to be served	71%	50%	88%	N/A
Percentage of repairs of non-patrol, light duty passenger vehicles performed in less than 3 days	77%	78%	80%	80%
Quality assurance percentage score for 311 Customer Service Center	94%	92%	92%	92%
Safety and Resilience				
Animal Welfare field service emergency response time (in minutes)	21	23	23	23
Percent of toxicology exams completed by medical examiner within 90 calendar days of submission	99%	90%	90%	90%

ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	1,029.28	1,001.34	(27.94)	989.17	(12.17)
Non-Operating Positions (CAP/Other)	(54.79)	(57.64)	(2.85)	(50.11)	7.53
Net Operating Positions	974.49	943.70	(30.79)	939.06	(4.64)

Sources

Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	17,574,000	18,231,000	657,000	20,012,000	1,781,000
Intergovernmental: Other	2,163,387	2,271,789	108,402	2,376,177	104,388
Intergovernmental: State	641,895	769,468	127,573	386,523	(382,945)
Charges for Services	22,720,093	23,017,973	297,880	22,791,463	(226,510)
Fines, Forfeiture, & Penalties	798,286	925,000	126,714	925,000	
Licenses, Permits, & Franchises	2,601,077	2,842,333	241,256	2,837,333	(5,000)
Rents & Concessions	59,136,745	58,318,972	(817,773)	64,387,092	6,068,120
Other Revenues	18,368,890	11,073,442	(7,295,448)	11,600,064	526,622
Interest & Investment Income		(650)	(650)	(682)	(32)
Expenditure Recovery	324,898,970	328,490,446	3,591,476	356,992,927	28,502,481
IntraFund Transfers In	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
Transfers In	45,598,692	41,249,444	(4,349,248)	40,388,163	(861,281)
Other Financing Sources	4,234,378	22,432,053	18,197,675		(22,432,053)
Beg Fund Balance - Budget Only	13,589,864	20,399,177	6,809,313	12,677,043	(7,722,134)
Transfer Adjustment-Source	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
General Fund	81,704,934	82,640,735	935,801	91,223,498	8,582,763
Sources Total	596,531,211	615,161,182	18,629,971	629,096,601	13,935,419

Uses - Operating Expenditures

Salaries	125,165,040	126,115,837	950,797	129,955,972	3,840,135
Mandatory Fringe Benefits	47,331,621	48,072,389	740,768	49,767,810	1,695,421
Non-Personnel Services	202,490,947	187,760,079	(14,730,868)	199,752,100	11,992,021
City Grant Program	33,884,625	32,475,022	(1,409,603)	32,758,253	283,231
Capital Outlay	12,851,133	24,770,800	11,919,667	8,596,289	(16,174,511)
Debt Service	61,098,724	75,678,399	14,579,675	78,614,865	2,936,466
Intrafund Transfers Out	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
Materials & Supplies	18,600,467	20,168,954	1,568,487	20,378,837	209,883
Overhead and Allocations	8,277,344	9,465,440	1,188,096	9,465,440	
Programmatic Projects	1,062,997	1,132,381	69,384	755,410	(376,971)
Services Of Other Depts	85,768,313	88,834,151	3,065,838	99,051,625	10,217,474
Transfers Out		687,730	687,730		(687,730)
Transfer Adjustment - Uses	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
Uses Total	596,531,211	615,161,182	18,629,971	629,096,601	13,935,419

Uses - By Division Description

ADM Administration	18,659,262	18,039,816	(619,446)	19,048,431	1,008,615
ADM Animal Care And Control	10,072,750	9,870,882	(201,868)	10,421,715	550,833
ADM City Administrator Prog	116,215,493	118,616,439	2,400,946	121,654,307	3,037,868
ADM Convention Facilities Mgmt	110,767,010	99,360,854	(11,406,156)	104,840,485	5,479,631
ADM Entertainment Commission	1,413,644	1,443,115	29,471	1,504,710	61,595
ADM Internal Services	325,482,784	354,286,932	28,804,148	357,894,170	3,607,238
ADM Medical Examiner	13,920,268	13,543,144	(377,124)	13,732,783	189,639
Uses by Division Total	596,531,211	615,161,182	18,629,971	629,096,601	13,935,419

CITY ADMINISTRATOR'S OFFICE-TECHNOLOGY

MISSION

The Department of Technology modernizes City technology infrastructure, communications, and applications to deliver resilient, cost-effective, and efficient city business systems. These solutions drive innovation while promoting public safety, digital equity, and new government services. For more information about this department's services, please visit sf.gov/departments/department-technology

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$169.0 million for the Department of Technology (TIS) is \$2.7 million, or 1.6 percent higher, than the FY 2023-24 budget. The FY 2025-26 proposed budget of \$174.8 million is \$5.7 million, or 3.4 percent, higher than the FY 2024-25 proposed budget. These changes in both years are primarily due to increases in software, security and capacity costs.

Disaster Recovery

The Department continues to support the City's Disaster Recovery Program by securing the City's operational continuity through risk mitigation. This program reduces the risk of costly disruption and recovery, maintains integrity of City services, and aligns with the City's commitment to resilience.

Data Center Resilience

The Department's focus on Data Center Resilience ensures all services and access to the City Data Centers are secured. This includes internet, Domain Name Service (DNS) authentication, remote network access through Virtual Private Network (VPN), and providing resilient network transport to enable recoverability of all City applications.

Gen AI Center of Excellence

The Department has begun its early-stage evaluation of Generative Artificial Intelligence (Gen AI) to expand the City's toolkit. Through COIT funding, the Gen AI Center of Excellence will provide guidance, set best practices, and ensure that all City departments are aligned in their use of Gen AI so that it can be used effectively and securely.

Accelerating A Digital City

The Department continues to deliver shareable enterprise-level business applications and modernize City technology infrastructure. Emphasizing infrastructure resilience and migrating departments to a new Software Defined Network increases capacity and performance. New applications speed up City services, while modernized infrastructure enhances security, performance, and reliability. This upgraded infrastructure also enables new services, such as Voice over Internet Protocol (VoIP).

Data Center of Excellence

The Data Center of Excellence manages the JUSTIS Hub, which enables in-depth data analysis and streamlined workflows to make data-driven decisions

about public safety and criminal justice issues. This Hub provides easy-to-use dashboards and thorough insights to criminal justice agencies in the City and County of San Francisco.

Cloud Center of Excellence

The Department is expanding its team of cloud architects and engineers to deploy cloud solutions for business partners. The center will reduce costs and increase operational capacity by helping migrate processes and data to the cloud. This work makes City systems more secure and resilient.

The Cloud Center of Excellence is well-positioned to help other departments achieve more with fewer resources by leveraging cloud technology. With DT Cloud Desktop, departments can avoid costly device refreshes and optimize their operations.

Closing the Digital Divide

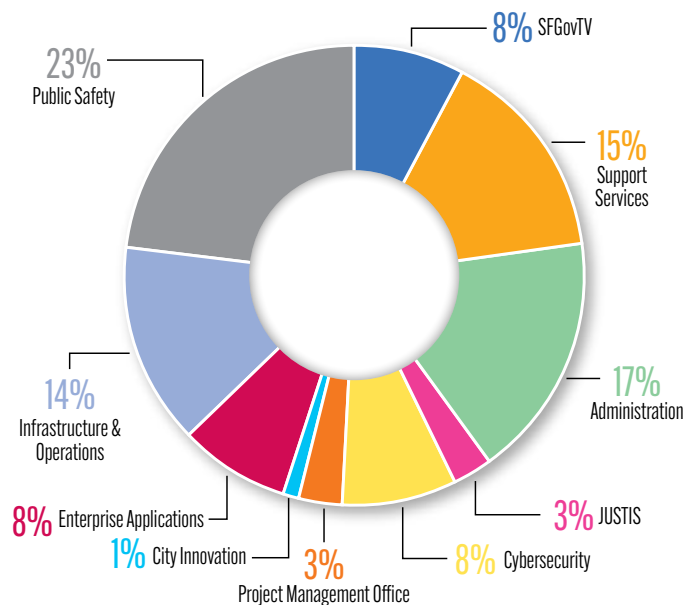
The Department continues broaden access to the Internet by installing, operating, and maintaining municipal broadband fiber. The Department has

delivered free internet broadband service to thousands of housing units, community centers and non-profits.

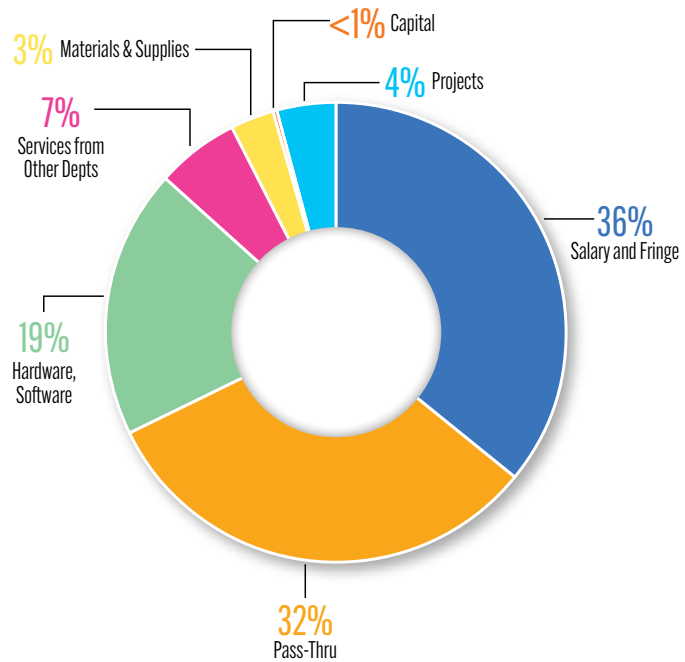
Office of Cybersecurity

Protecting the City’s technology and information is critical to ensure that City departments can continue providing essential services. The Office of Cybersecurity ensures that mission critical business systems can be restored after any natural or human-caused disaster with minimal delay. The Office consistently strives to raise awareness among City staff while proactively identifying and addressing potential cybersecurity risks. In FY 2023-24, the Office of Cybersecurity significantly improved and streamlined the City’s vendor risk management process and platform. The office evaluated nearly 3,000 city vendors and contractors to reduce cybersecurity risks associated with ICT procurements. This effective initiative earned the 2024 GRC Program of the Year Award from LogicGate, making it the only government entity to receive this distinction.

STAFF RESOURCE BY DIVISION.
Staff allocation by division.



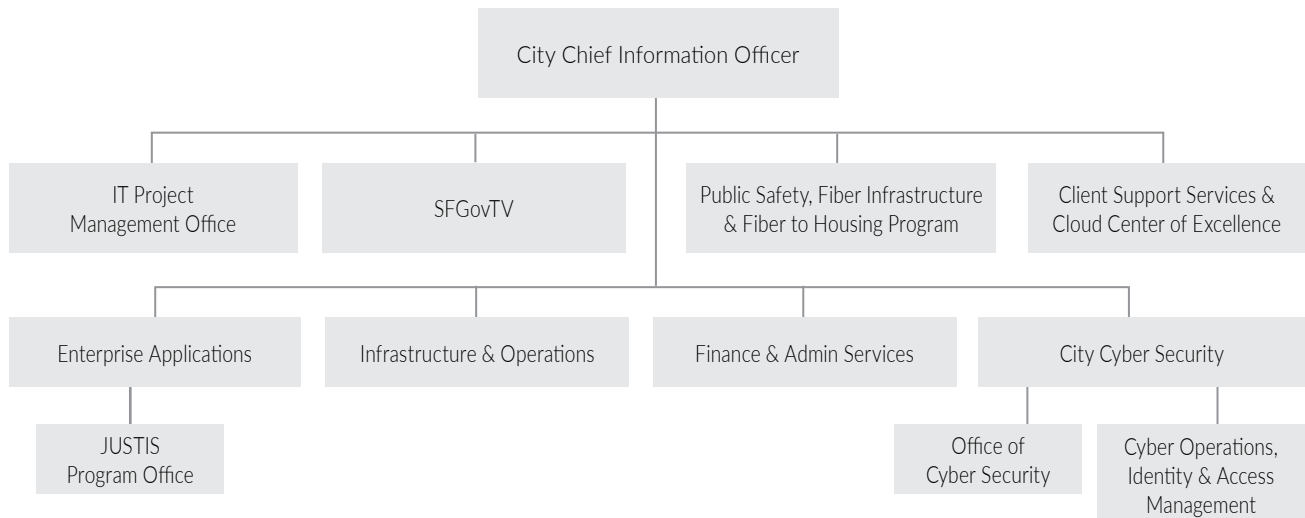
BUDGET USE BY EXPENDITURE TYPE.
Expenditures by budget category.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23		FY2023-24		FY2024-25		FY2025-26	
	GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET	TARGET	
Invest in IT infrastructure and communications								
Percent of Data Center Uptime	100%	100%	100%	100%	100%	100%	100%	
Percent of E-mail System Uptime	100%	100%	100%	100%	100%	100%	100%	
Percent of Fiber Infrastructure Uptime	100%	100%	100%	100%	100%	100%	100%	
Percent of Network Services Uptime	100%	100%	100%	100%	100%	100%	100%	
Increase organizational performance								
Percent of projects completed on time, on budget and to specification within Fiscal Year	85%	80%	85%	85%	85%	85%	85%	
Strengthen shared services delivery								
Percent of SFGOVTV Uptime	99%	99%	99%	99%	99%	99%	99%	

ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR’S OFFICE - TECHNOLOGY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	301.65	314.52	12.87	318.07	3.55
Non-Operating Positions (CAP/Other)	(42.53)	(55.06)	(12.53)	(58.00)	(2.94)
Net Operating Positions	259.12	259.46	0.34	260.07	0.61

Sources

Intergovernmental: Other	115,062	114,635	(427)	119,044	4,409
Licenses, Permits, & Franchises	1,828,000	1,828,000		1,828,000	
Rents & Concessions	581,169	594,060	12,891	602,778	8,718
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	149,158,258	152,198,970	3,040,712	159,632,740	7,433,770
IntraFund Transfers In	3,626,847	3,511,799	(115,048)	4,087,000	575,201
Transfers In	300,000		(300,000)		
Beg Fund Balance - Budget Only	7,034,110	8,231,164	1,197,054	5,328,489	(2,902,675)
Transfer Adjustment-Source	(3,626,847)	(3,511,799)	115,048	(4,087,000)	(575,201)
General Fund	7,206,654	5,991,943	(1,214,711)	7,151,249	1,159,306
Sources Total	166,313,253	169,048,772	2,735,519	174,752,300	5,703,528

Uses - Operating Expenditures

Salaries	43,348,253	45,288,891	1,940,638	47,040,839	1,751,948
Mandatory Fringe Benefits	15,940,825	16,644,000	703,175	17,369,709	725,709
Non-Personnel Services	74,863,063	76,507,193	1,644,130	77,215,344	708,151
City Grant Program		95,000	95,000	95,000	
Capital Outlay	1,805,000	2,250,000	445,000	2,800,000	550,000
Intrafund Transfers Out	3,626,847	3,511,799	(115,048)	4,087,000	575,201
Materials & Supplies	3,225,657	4,179,165	953,508	3,669,165	(510,000)
Overhead and Allocations	1,446,221	1,475,706	29,485	1,269,209	(206,497)
Programmatic Projects	6,544,376	3,904,799	(2,639,577)	5,680,000	1,775,201
Services Of Other Depts	19,139,858	18,704,018	(435,840)	19,613,034	909,016
Transfer Adjustment - Uses	(3,626,847)	(3,511,799)	115,048	(4,087,000)	(575,201)
Uses Total	166,313,253	169,048,772	2,735,519	174,752,300	5,703,528

Uses - By Division Description

DT Administration	63,114,949	63,859,468	744,519	65,525,502	1,666,034
DT Capital And Equipment	505,000	1,000,000	495,000	800,000	(200,000)
DT Communications	8,944,779	7,407,632	(1,537,147)	6,895,604	(512,028)
DT Cybersecurity	13,074,582	14,336,438	1,261,856	14,699,242	362,804
DT Enterprise Applications	7,405,111	8,463,616	1,058,505	8,247,839	(215,777)
DT Infrastructure & Operations	29,938,863	27,163,343	(2,775,520)	29,678,158	2,514,815
DT Innovation	721,363	712,593	(8,770)	733,657	21,064
DT JUSTIS	3,045,237	2,912,834	(132,403)	2,995,543	82,709
DT PMO	2,793,202	2,734,306	(58,896)	2,822,872	88,566
DT Public Safety	17,913,652	20,581,027	2,667,375	21,609,835	1,028,808
DT Rate Model Usage	8,262,630	8,593,604	330,974	8,918,375	324,771
DT Support Services	10,593,885	11,283,911	690,026	11,825,673	541,762
Uses by Division Total	166,313,253	169,048,772	2,735,519	174,752,300	5,703,528

CITY ATTORNEY

MISSION

The Office of the City Attorney (CAT) provides legal services to the Mayor’s Office, the Board of Supervisors, other elected City officials, and all the departments, boards, and commissions that comprise the government of the City and County of San Francisco. For more information about this department’s services, please visit sfcityattorney.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$118.4 million for the Office of the City Attorney is \$9.7 million, or 8.9 percent, higher than the FY 2023-24 budget. This is primarily due to new positions related to tax litigation and appeals and increased interdepartmental spending. The FY 2025-26 proposed budget of \$120.3 million is \$1.9 million, or 1.6 percent, higher than the FY 2024-25 proposed budget. This change is due to salary and benefit cost increases.

The City Attorney’s Office (“Office”) continues to provide high-quality legal advice to over one hundred City departments, boards, and officials and to represent the City in an increasing number of complex defensive litigation matters.

The number and complexity of new taxes passed by the voters in recent years have significantly increased the tax disputes that the Office must handle. To meet this accelerating tax workload, the proposed budget includes a funding increase in the Office’s workforce.

Improving Public Safety and Street Conditions

Attorneys have advised on programs addressing public safety, homelessness, mental health, the opioid crisis, pedestrian safety, and public space activation.

The Office’s code enforcement litigation abates public nuisances and dangerous housing conditions. Attorneys provide guidance to public safety departments to ensure legal compliance, participate in multi-agency efforts to disrupt drug markets, pursue private actors that sell harmful products like illegal license plate covers used to evade police, and seek gun violence restraining orders to remove guns from people who pose a threat to public safety.

Citywide Economic Vitality

Attorneys work collaboratively with agencies to support revitalizing the economy, helping small businesses, encouraging tourism, and exploring new uses for downtown buildings. The Office advises on every step of housing delivery, including planning, development, leasing, financing and construction of housing at all affordability levels. Attorneys advise departments on major capital improvement and transportation projects.

The Office’s Worker Protection Team brings affirmative litigation to ensure workers are treated fairly and benefit from the City’s economy. Through the Office’s consumer protection practice, attorneys bring in revenue to the City while protecting consumers from predatory business practices.

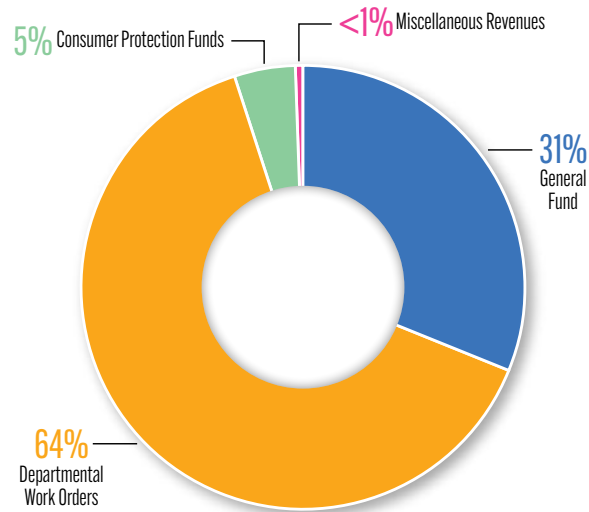
Reducing Homelessness and Transforming Mental Health Service Delivery

The Office defends the City against multiple, complex lawsuits related to homelessness, and works with departments to ensure compliance with the law and the ability to maintain safe and healthy streets. Attorneys supported changes in state conservatorship laws to update the definition of those eligible for conservatorship. The Office represents the City in all CARE Court and conservatorship petitions and works with departments to provide appropriate care to those with serious mental health illnesses or substance use disorders. The Office also assists departments with expanding and preserving the City's affordable housing portfolio.

Accountability & Equity in Services and Spending

The Office actively pursues affirmative litigation to promote equity and advance the rights of San Franciscans in five priority areas – housing and homelessness, consumer protection, worker protection, civil rights, and climate change. The Office trains and advises departments on an increasing number of state and local conflict of interest, ethics, and gift laws. To ensure accountability across City government, Office employees craft legislation to mitigate the risk of favoritism in City services, provide public advice on compliance, and conduct public integrity investigations to root out corruption, often resulting in monetary settlements benefitting the City.

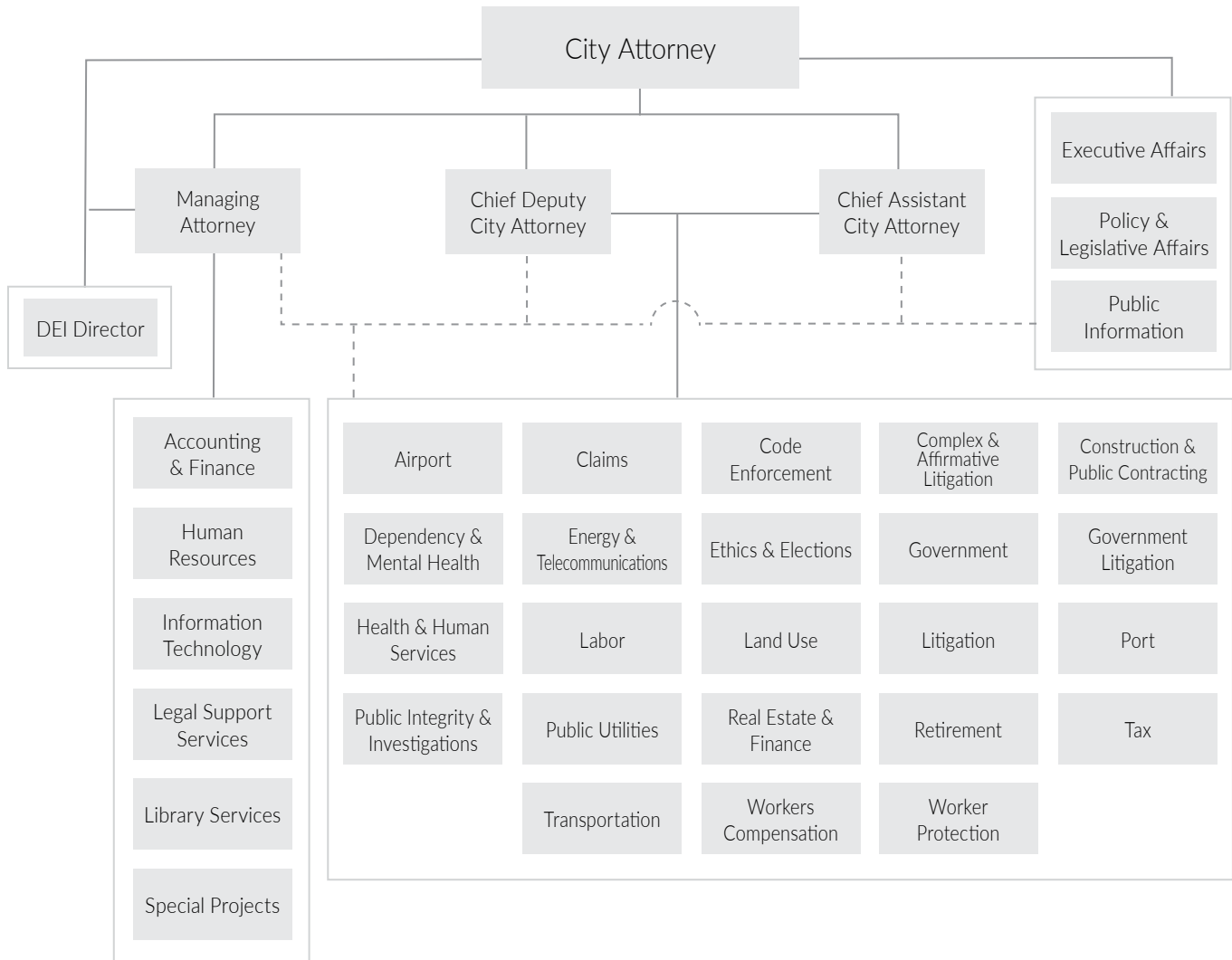
REVENUE SOURCES. *Most revenue supporting the City Attorney's Office budget are recoveries from workorders with other City departments.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Provide advice and counsel to the Mayor, Board of Supervisors, and City departments and commissions, on legal issues of importance to the administration of local government				
Total cost of responses to requests for advice and counsel, in millions.	\$34,053,990	\$70,000,000	\$70,000,000	\$70,000,000
Number of hours required to respond to requests for advice and counsel.	97,547	95,039	180,000	180,000
Limit the financial liability of the City and County of San Francisco through the efficient management of personal injury and property damage claims				
Number of claims closed	1,432	1,300	2,200	2,200
Number of claims opened	1,636	1,400	2,300	2,300
Percent of claims settled	28%	30%	38%	38%
Average number of days from claim filing to final disposition	64	67	70	70
Percent of claims denied	72%	70%	65%	65%
Advise Board of Supervisors and/or research or draft legislation which expresses the desired policies of the City and County of San Francisco				
Number of Board-generated work assignments	161	250	300	300
Represent the City and County of San Francisco in civil litigation of critical importance to the welfare of the citizens of San Francisco, and the administration of local government				
Number of tort litigation cases opened	242	425	425	425
Research and/or draft legislation, for all departments including Board of Supervisors, which expresses the desired policies of the City and County of San Francisco.				
Number of pieces of legislation researched and/or drafted for all departments, including the Board of Supervisors	266	360	350	350

ORGANIZATIONAL STRUCTURE: CITY ATTORNEY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	322.00	343.03	21.03	333.71	(9.32)
Non-Operating Positions (CAP/Other)	(5.79)	(6.58)	(0.79)	(7.00)	(0.42)
Net Operating Positions	316.21	336.45	20.24	326.71	(9.74)

Sources

Intergovernmental: Other	400,000	400,000		400,000	
Fines, Forfeiture, & Penalties	4,799,038	6,256,345	1,457,307	6,174,118	(82,227)
Expenditure Recovery	71,253,153	76,394,900	5,141,747	76,732,239	337,339
General Fund	32,287,377	35,352,753	3,065,376	36,953,830	1,601,077
Sources Total	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189

Uses - Operating Expenditures

Salaries	64,627,798	70,820,467	6,192,669	72,336,812	1,516,345
Mandatory Fringe Benefits	22,617,235	24,598,687	1,981,452	25,052,508	453,821
Non-Personnel Services	17,478,423	18,886,401	1,407,978	18,684,845	(201,556)
Materials & Supplies	155,000	139,500	(15,500)	139,500	
Services Of Other Depts	3,861,112	3,958,943	97,831	4,046,522	87,579
Uses Total	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189

Uses - By Division Description

CAT City Attorney	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189
Uses by Division Total	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189

CITY PLANNING

MISSION

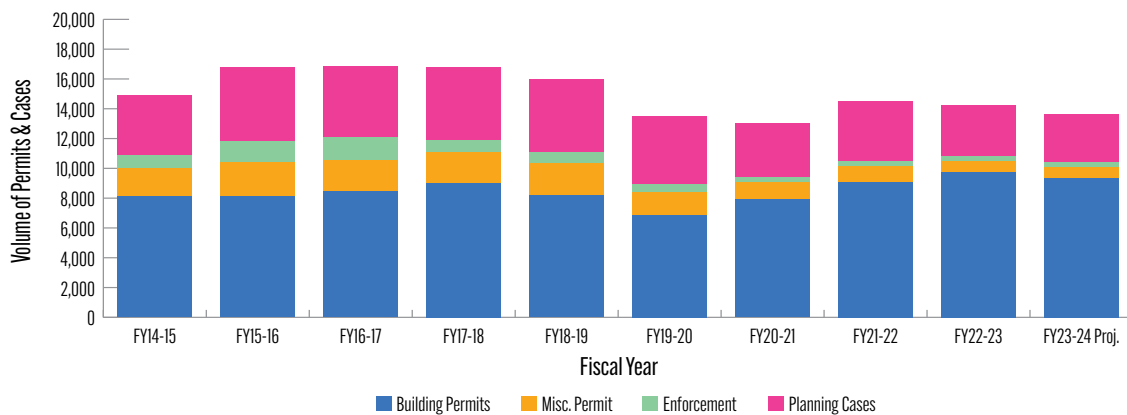
The mission of the San Francisco Planning Department, under the direction of the Planning Commission, is to shape the future of San Francisco and the region by: generating an extraordinary vision for the General Plan and in neighborhood plans; fostering exemplary design through planning controls; improving our surroundings through environmental analysis; preserving our unique heritage; encouraging a broad range of housing and a diverse job base; and enforcing the Planning Code. sf-planning.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$55.4 million for City Planning is \$3.3 million, or 5.7 percent, lower than the FY 2023-24 budget. This change is due to deleting vacant positions to account for declining case volumes and permit applications. The 2025-26 proposed budget of \$56.5 million is \$1.1 million, or 2.0 percent, higher than the FY 2024-25 proposed budget. This change is due to increased salary and benefit costs.

Application Review and Processing

City Planning continues to see a decline in permit volume and land use entitlements due to the current economic conditions and an increase in the number of new ministerial permitting pathways established through State law. FY 2024-25 will see the first full year implementing a new permitting process that was initiated in January 2024 in response to AB-1114, which



VOLUME TRENDS. This graph shows the Department's planning case and permit volume over the last 10 years.

divorces the planning approval process from the building permit review process. This new process will be entirely digital across all City agencies and should result in a more efficient and transparent permitting process. It is also the first full year where we will see workload impacts stemming from the numerous State and local laws that have reduced the need for various land use entitlements for housing projects.

Process Maintenance and Improvements

City Planning will continue to advance process improvements to address Housing Element actions calling for removal of constraints to housing production associated with environmental review. This will require us to evaluate the local California Environmental Quality Act (CEQA) review process, identify amendments to Chapter 31 of the Administrative Code, and evaluate replacing CEQA



PROJECT SUBMITTALS & APPROVALS MAP. *This map shows projects filed and approved during the current fiscal year from June 1st, 2023 to April 1st, 2024.*

wind analysis with expanded and modified Planning Code 148 objective requirements.

Housing Element Implementation

City Planning has turned its focus to implementing 2023's unanimously approved Housing Element. This work includes establishing new zoning controls in well-resourced neighborhoods in the City's west and north, eliminating constraints in the housing review and approval process, developing additional tools to support the construction of affordable

housing, and enhancing tools that protect tenants and ensure existing small businesses thrive.

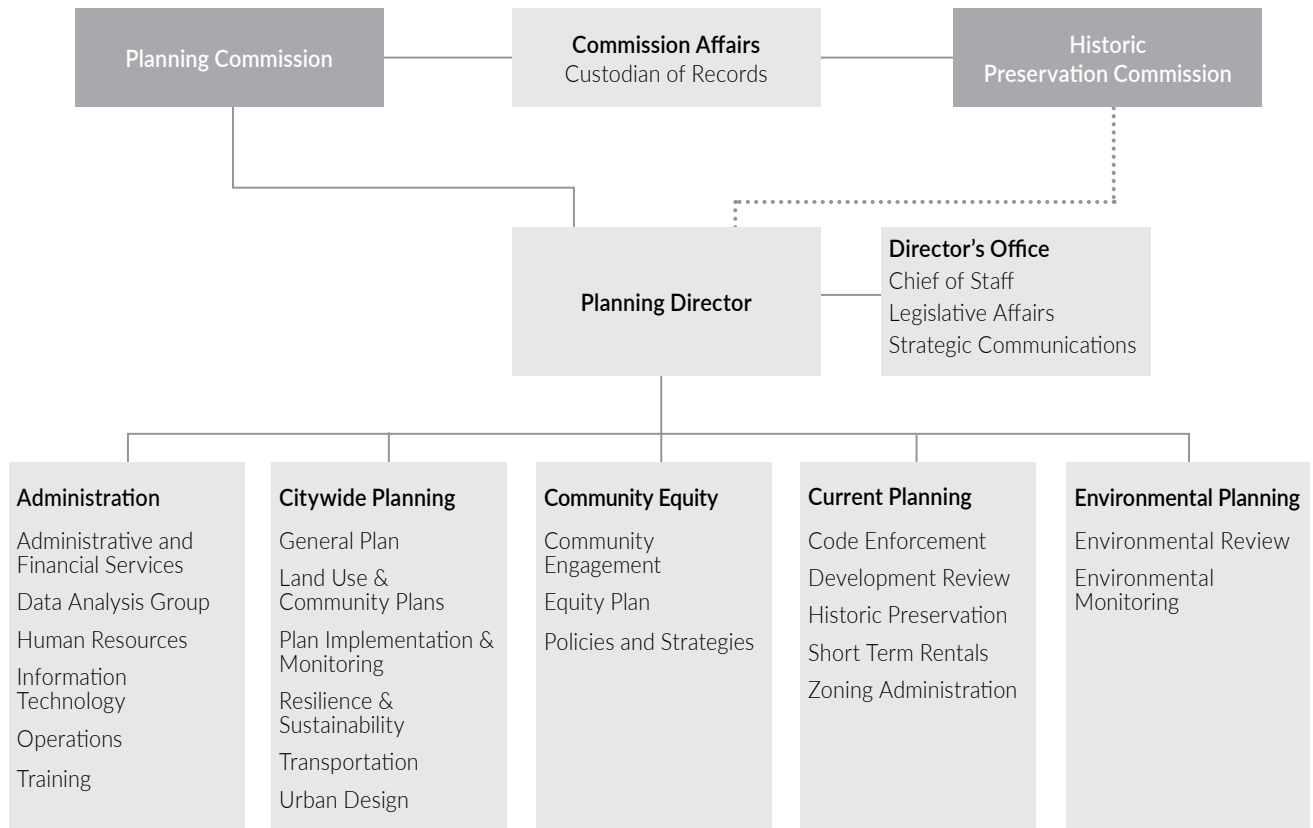
The Future of Downtown

City Planning is working alongside other City departments and community organizations to address downtown recovery in both the near- and long-term. The effort is focused on four themes to support the revitalization of Downtown: Economic Diversification and The Future of Office, Expanding Downtown Housing, Public Life and Retail, and Union Square.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23		FY2023-24		FY2024-25	FY2025-26
	GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Streamline Project Approval Processes						
Affordable Housing Projects: The average number of days from the application being accepted by the Department to first Commission Hearing	1,105	1,000	180	250	250	
Large, New Residential Construction Projects Requiring a Hearing: The average number of days from application being accepted by the Department to first Commission Hearing	1,329	1,500	540	540	540	
Pending Volume: Total planning cases & building permits awaiting initial departmental review	1,878	1,800	1,800	1,800	1,800	
Total Volume: Total volume of new planning cases & building permits requiring departmental review	10,357	12,000	12,000	12,000	12,000	
Caseload per Planner: Average active caseload per planner of planning cases & building permits	142	100	40	150	150	
Total Caseload: Total active caseload of planning cases and building permits	16,651	12,000	12,000	12,000	12,000	
Small Residential Addition Projects Not Requiring a Hearing: The average number of days from application being accepted by the Department to Action Date	224	180	180	180	180	
Change of Use with No Additional Construction Not Requiring a Hearing: The average number of days from application being accepted by the Department to Action Date	326	200	60	60	60	
Change of Use with No Additional Construction Requiring a Hearing: The average number of days from application being accepted by the Department to first Commission Hearing	350	200	90	90	90	
Public Projects: The average number of days from the application being accepted by the Department to final CEQA determination	34	30	30	30	30	
Over-the-Counter Building Permits	8,506	5,000	5,500	5,500	5,500	
Build Neighborhoods & Public Spaces that Welcome All						
Enforcement: Average number of days to escalate a valid complaint	231	150	90	90	90	

ORGANIZATIONAL STRUCTURE: CITY PLANNING



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	210.62	193.05	(17.57)	190.83	(2.22)
Non-Operating Positions (CAP/Other)	(24.42)	(23.42)	1.00	(22.42)	1.00
Net Operating Positions	186.20	169.63	(16.57)	168.41	(1.22)

Sources

Intergovernmental: Federal	1,120,000	3,970,500	2,850,500	3,725,500	(245,000)
Intergovernmental: Other	876,000	761,000	(115,000)	761,000	
Intergovernmental: State	3,890,000	2,602,000	(1,288,000)	2,477,000	(125,000)
Charges for Services	38,045,230	36,026,347	(2,018,883)	36,118,359	92,012
Other Revenues	475,000	336,167	(138,833)	360,831	24,664
Expenditure Recovery	3,043,444	4,074,760	1,031,316	3,654,861	(419,899)
General Fund	11,248,160	7,610,487	(3,637,673)	9,363,979	1,753,492
Sources Total	58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269

Uses - Operating Expenditures

Salaries	27,174,566	25,718,182	(1,456,384)	26,471,162	752,980
Mandatory Fringe Benefits	10,759,359	10,144,717	(614,642)	10,581,610	436,893
Non-Personnel Services	2,741,533	2,181,597	(559,936)	2,181,597	
Materials & Supplies	371,470	358,743	(12,727)	358,743	
Overhead and Allocations	458,758	131,442	(327,316)	131,442	
Programmatic Projects	7,705,818	9,001,291	1,295,473	8,652,387	(348,904)
Services Of Other Depts	9,486,330	7,845,289	(1,641,041)	8,084,589	239,300
Uses Total	58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269

Uses - By Division Description

CPC Administration	19,006,580	17,222,960	(1,783,620)	17,921,555	698,595
CPC Citywide Planning	8,303,864	6,989,677	(1,314,187)	7,047,442	57,765
CPC Community Equity	4,922,342	5,975,068	1,052,726	5,853,151	(121,917)
CPC Current Planning	16,623,221	17,469,628	846,407	17,713,196	243,568
CPC Environmental Planning	7,200,762	5,694,968	(1,505,794)	5,844,994	150,026
CPC Executive Office	1,838,589	1,461,111	(377,478)	1,513,287	52,176
CPC Zoning Admin & Compliance	802,476	567,849	(234,627)	567,905	56
Uses by Division Total	58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269

CIVIL SERVICE COMMISSION

MISSION

The Civil Service Commission (CSC) establishes, ensures, and maintains an equitable and credible merit system for public service employment for the citizens of San Francisco, and strives to consistently provide the best-qualified candidates for public service in a timely and efficient manner. For more information about this department’s services, please visit sf.gov/departments/civil-service-commission

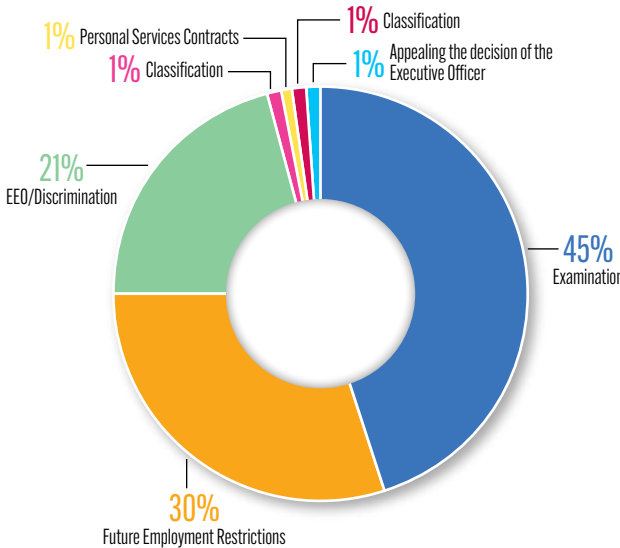
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$1.52 million for the Civil Service Commission is \$0.01 million, or 0.9 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of \$1.58 million is \$0.05 million, or 3.8 percent, higher than the FY 2024-25 proposed budget. This change is due to increased salary and benefit costs.

The Mayor’s proposed budget allocates funds for the Civil Service Commission (CSC) to maintain its staffing levels and operate at optimal capacity. This ensures effective oversight of the merit system and Civil Service Rules (CSR), and the authority to provide qualified candidates for City and County positions.

The Department continues to work closely with City departments, labor unions, and the public on the CSR, policy clarification, hiring issues, appealable matters, and charter mandates. The Department also works with the Department of Human Resources to expedite and modernize hiring practices. Commission staff also serve as racial equity thought leaders and members of the

Pathways and Pipelines Peer Learning cohorts in collaboration with the Office of Racial Equity. They focus on implementing various avenues to City employment and advancing the City’s diversity, equity, and inclusion goals.



APPEALS IN FY 2022-23. CSC accepts a wide range of appeals related to City’s merit system. CSC holds hearings and makes decisions on the appeals filed.

Citywide Economic Vitality

The Mayor's proposed budget includes funding to expedite, modernize and streamline the hiring process. The Executive Officer, Human Resources Director, and the Municipal Transportation Agency (MTA) Chief People Officer proposed amendments to several civil service rules governing City hiring. The Department's adoption of these amendments, which address examination announcements, position-based testing, eligible lists, and certification of eligibles, has significantly reduced hiring timelines from several months to several weeks.

Accountability & Equity in Services and Spending

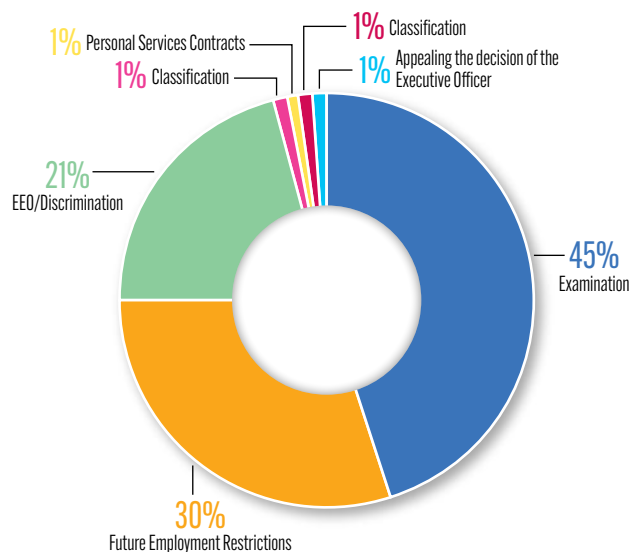
The CSC has made great strides in partnership with the Office of Contract Administration, DHR, City Attorney's Office, MTA, City Administrator's Office, and select unions to modify CSR to implement a new Personal Service Contracts (PSC) database system to modernize and streamline the personal services and contracting process to provide citywide clarity and consistency in compliance with multiple government regulations for City contracting.

Additionally, the CSC's Committee on Policies and Rules (COPAR) has been actively proposing CSR changes and new civil service advisers to provide guidance on appropriate rule application to human resource professionals and city employees. Department staff have engaged in scheduling and training new departmental personnel officers and their staff on inspection services and the merit system with a focus on having open dialog with hiring managers, employees, employee organizations and community partners to encourage merit system and CSR transparency.

Enhancing Key Department Infrastructure

The department is working to enhance its cloud storage of historical documents and to include a public portal to create the ability to file requests for appeal hearings and inspection services directly through the CSC website. The proposal includes a public portal that will include the ability to create form templates and link to the CSC website to allow e-filing of appeals and inspection service requests. Department staff is also considering making the appeals staff reports for commission meetings a fillable form with input and approval from the Department to support its development.

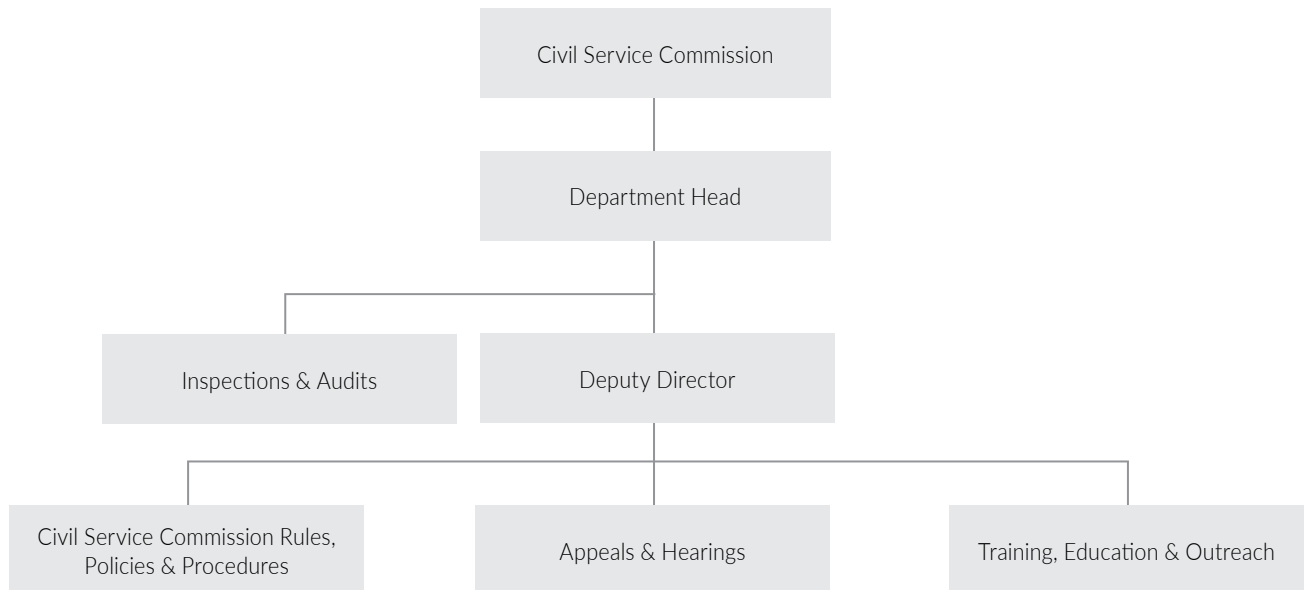
TYPES OF INSPECTION SERVICE REQUESTS FISCAL YEAR 2022-23.
CSC conducts investigations and audits of many aspects of the City's merit system and makes sure that the City's merit system is working.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Create greater transparency and efficiencies in the Commission's procedures and communications				
The percentage of completed Inspection Service Requests	86%	92%	100%	100%
# of employees for whom scheduled performance appraisals were completed (CSC)	3.0	6.0	6.0	6.0
# of employees for whom performance appraisals were scheduled (CSC)	5.0	6.0	6.0	6.0
Ensure the timely resolution of appeals				
Percentage of appeals and requests for hearings processed within seven days	99%	100%	100%	100%
Percentage of appeals forwarded and resolved by the Commission in the fiscal year	68%	75%	70%	80%
Strengthen the Commission's ability to meet its Charter mandates and oversee the operation of the merit system				
The number of merit system audits conducted and completed in the fiscal year	9.0	12	9.0	12
The percentage of completed responses to Inspection Service requests within 60 days	54%	78%	80%	90%

ORGANIZATIONAL STRUCTURE: CIVIL SERVICE COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	6.00	6.00	0.00	6.00	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	6.00	6.00	0.00	6.00	0.00

Sources

Expenditure Recovery	430,839	430,839		430,839	
General Fund	1,080,770	1,093,818	13,048	1,151,250	57,432
Sources Total	1,511,609	1,524,657	13,048	1,582,089	57,432

Uses - Operating Expenditures

Salaries	902,920	918,248	15,328	949,463	31,215
Mandatory Fringe Benefits	330,140	336,210	6,070	348,078	11,868
Non-Personnel Services	28,795	25,000	(3,795)	25,000	
Materials & Supplies	3,395	3,055	(340)	3,055	
Services Of Other Depts	246,359	242,144	(4,215)	256,493	14,349
Uses Total	1,511,609	1,524,657	13,048	1,582,089	57,432

Uses - By Division Description

CSC Civil Service Commission	1,511,609	1,524,657	13,048	1,582,089	57,432
Uses by Division Total	1,511,609	1,524,657	13,048	1,582,089	57,432

COMMUNITY INVESTMENT AND INFRASTRUCTURE

MISSION

The Office of Community Investment and Infrastructure (OCII) is the Successor Agency to the San Francisco Redevelopment Agency (SFRA), which the State dissolved in 2012. OCII is responsible for winding down redevelopment projects and completing the state-approved development in Mission Bay, Transbay, and the Hunters Point Shipyard/Candlestick Point neighborhoods which will collectively provide over 22,000 new housing units and 14 million square feet of new commercial space; the management of significant assets in the City; and the development of over 7,000 affordable housing units and over 400 acres of parks. Under the recent state law SB593, OCII's mission also includes the funding and development of 5842 affordable housing units to replace units destroyed by the former redevelopment agency. For more information about this department's services, please visit sfocii.org

BUDGET ISSUES & DETAILS

OCII is a separate legal entity from the City and County of San Francisco and does not rely on General Fund appropriation. Rather, OCII uses property tax increment authorized under state law. Accordingly, OCII's budget is considered separately from the City and County budget. OCII operates with an annual budget with expenditures approved by the California Department of Finance and required to complete enforceable obligations. The FY 2024-25 proposed budget is presented here and is consistent with DOF's approval of expenditures dated April 12, 2024.

The proposed Fiscal Year (FY) 2024-25 budget of \$685.2 million for the Office of Community Investment and Infrastructure is \$27.4 million less than the FY 2023-24 budget of \$712.5 million. The

FY 2024-25 proposed budget of \$685.2 million is approximately equivalent to the FY 2023-24 proposed budget.

OCII funds its construction programs primarily with bond proceeds generated by the issuance of tax allocation bonds. In FY 2024-25, OCII anticipates expending \$114.7 million on its debt program, including bond debt service.

OCII anticipates expending \$342.9 million for affordable housing, \$0.7 million for replacement housing, \$170.4 million for infrastructure, \$1.9 million for community and workforce development, and \$54.5 million for project management and operations, including a payment of \$33.2 million to the Transbay Joint Powers Authority for the Transbay Terminal Project.

Housing Obligations

To build a more equitable San Francisco, OCII funds affordable housing that serves low or very low-income households in Mission Bay, Transbay, and the Hunters Point Shipyard/Candlestick Point. OCII's total housing production obligation in those areas includes 21,927 units, of which 7,115 will be affordable and sixty-five percent will be funded by OCII. As of July 1, 2024, OCII will have completed 9,316 units of housing, of which 2,752 are affordable. These affordable units are known as OCII's Retained Affordable Housing Production Obligation.

In FY 2024-25, OCII will complete 330 OCII-funded affordable housing, including 148 units in Mission Bay South and 182 units in Hunters Point Shipyard Phase 1.

Replacement Housing

Senate Bill 593, which was signed into law by Governor Newsom in October 2023, authorizes OCII to use a limited form of tax increment financing to fund and develop the 5,842 units that are the Replacement Housing Obligation. OCII is working with DOF and the City to set up a review

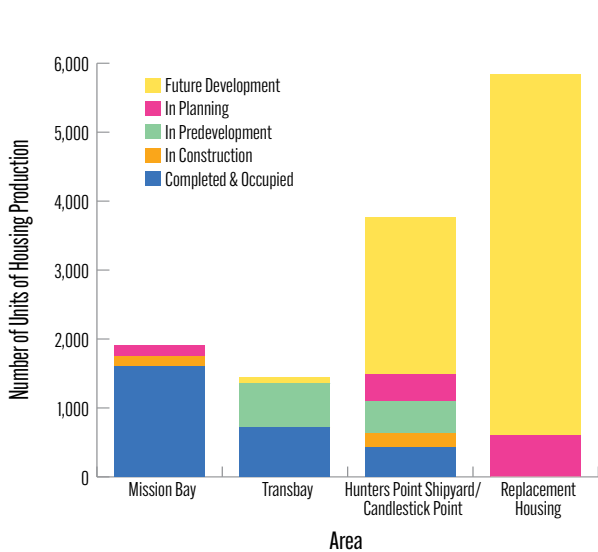
and approval process for Replacement Housing funding, which is available from tax increment funds that would otherwise be distributed to the City after OCII's other obligations are paid.

These replacement Housing expenditures would add additional units of affordable housing beyond the current enforceable obligations. In ROPS 24-25, \$0.7 million will be used to fund staffing and professional services costs for planning Replacement Housing development in future years. Staff will undertake the procurement of a financing team for the first phase of Replacement Housing bonds.

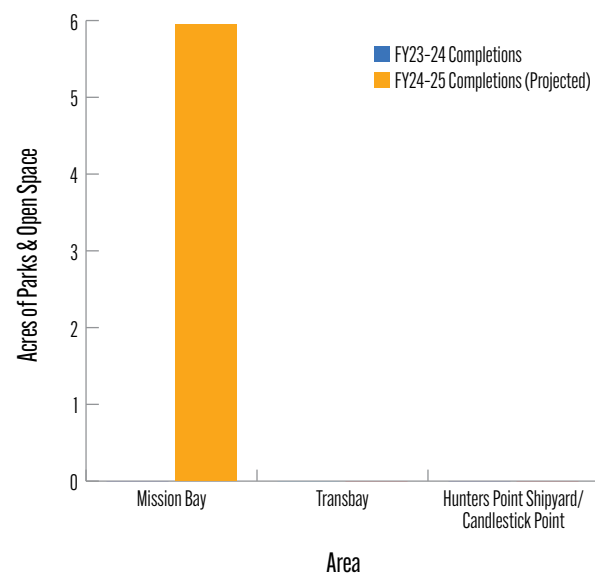
Land Use & Infrastructure

OCII contributes to livability and economic vitality through its delivery of public infrastructure, including funding for parks and streetscape improvements that are required under existing enforceable obligations. At completion, Hunters Point Shipyard/Candlestick Point will include 362 acres of parks, Mission Bay will include 49 acres of parks, and Transbay will include 4 acres of parks.

In FY 2024-25, OCII will complete 5.9 acres of park space in Mission Bay.



OCII'S HOUSING PRODUCTION OBLIGATION.



OCII'S PARKS & OPEN SPACE COMPLETIONS.

Community & Workforce Development

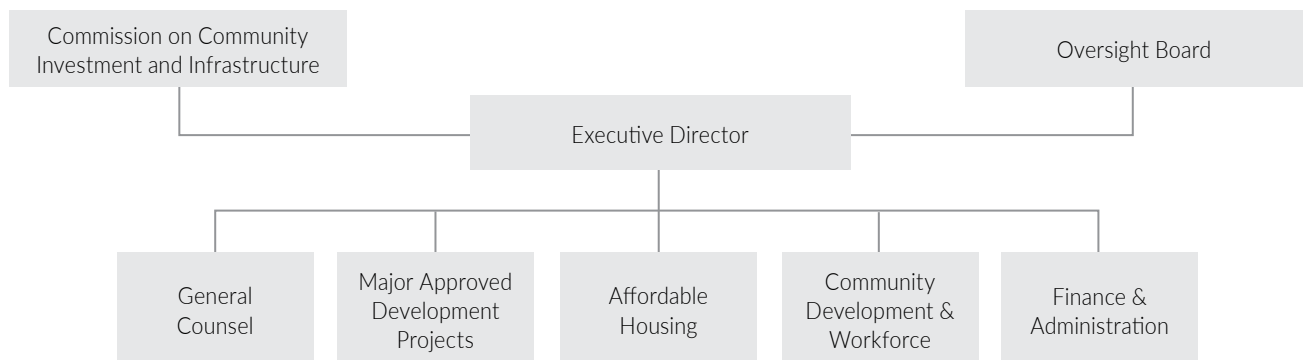
OCII contributes to diversity, equity, and inclusivity through its equal opportunity program for contracting and workforce. OCII works with private contractors, CityBuild, and community-based organizations to foster job creation for local workers and to improve opportunities for small, local, minority and women-owned businesses to participate on OCII projects. OCII policies require good faith efforts to meet 50 percent goals for small businesses and San Francisco workers.

Since 2012, OCII has awarded over \$6.0 billion in contracts with nearly \$1.9 billion or 31.7 percent credited to small business enterprises. Of this amount, \$1.0 billion or 54 percent has been awarded to San Francisco-based small businesses. Over 49,890 workers, of which 7,401 or 15 percent are San Francisco residents, have performed 18.6 million construction hours on OCII-administered projects since 2012. Local residents have performed 3.6 million hours or 19.4 percent, garnering \$157.6 million in wages.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	
Create New Public Infrastructure & Open Spaces					
Total number of new parks open to the public by OCII	0.0	1.0	3.0	2.0	1.0
Invest in Disadvantaged Communities by Accelerating Delivery of New Housing					
Total number of new housing units completed by OCII	0.0	218	218	333	335
Maximize Opportunities for Local Businesses & Workers					
Percent of Contract Dollars Awarded to Small Business Enterprises for OCII Sponsored Projects	50%	40%	18%	40%	40%

ORGANIZATIONAL STRUCTURE: COMMUNITY INVESTMENT AND INFRASTRUCTURE



TOTAL BUDGET – HISTORICAL COMPARISON

	FY2023-24		FY2024-25		YOY
	BUDGET		PROPOSED		DIFFERENCE
Sources					
Property Tax Increment - TAB Debt Service	\$ 60.4	\$	72.9	\$	12.6
Property Tax Increment - Debt Portfolio	\$ -	\$	-	\$	-
Property Tax Increment - Mission Bay	\$ 27.1	\$	38.9	\$	11.9
Property Tax Increment - HPS2/CP	\$ 1.8	\$	1.9	\$	0.1
Property Tax Increment - State Owned TBY	\$ 33.7	\$	33.2	\$	(0.5)
Property Tax Increment - Other	\$ 14.9	\$	9.3	\$	(5.6)
Property Tax Increment - Residual	\$ -	\$	0.3	\$	0.3
Property Tax Increment - ACA	\$ 3.5	\$	3.8	\$	0.4
Subtotal Property Tax Increment	\$ 141.3	\$	160.4	\$	19.1
New Bonds - Housing	\$ 24.0	\$	-	\$	(24.0)
New Bonds - Infra	\$ 103.9	\$	64.0	\$	(39.9)
Subtotal New Bonds	\$ 127.9	\$	64.0	\$	(63.9)
Developer Payments	\$ 22.4	\$	104.6	\$	82.2
Subtotal Developer Payments	\$ 22.4	\$	104.6	\$	82.2
Rent & Lease Revenue	\$ 0.4	\$	0.4	\$	-
Payments from Other Gov Entities	\$ 0.4	\$	0.0	\$	(0.4)
Special Tax	\$ -	\$	1.1	\$	1.1
Hotel Tax	\$ 4.7	\$	4.7	\$	0.0
Subtotal Other	\$ 5.5	\$	6.2	\$	0.7
Fund Balance - Housing	\$ 75.6	\$	23.2	\$	(52.4)
Fund Balance - Non-Housing	\$ 66.4	\$	20.8	\$	(45.6)
Subtotal Fund Balance	\$ 142.1	\$	44.0	\$	(98.0)
Prior Period Authority - Housing	\$ 215.6	\$	231.4	\$	15.8
Prior Period Authority - Non-Housing	\$ 57.9	\$	74.6	\$	16.7
Subtotal Prior Period Authority	\$ 273.5	\$	306.0	\$	32.5
Total Sources	\$ 712.5	\$	685.2	\$	(27.4)

**Dollar amounts will be slightly off due to rounding.*

TOTAL BUDGET – HISTORICAL COMPARISON

Uses	FY2023-24	FY2024-25	YOY
	BUDGET	PROPOSED	DIFFERENCE
Uses - Operations			
Operational Salaries and Benefits	\$ 9.9	\$ 10.3	\$ 0.3
Affordable Housing Services	\$ 1.4	\$ 1.3	\$ (0.1)
Rent	\$ 0.9	\$ 0.9	\$ -
Retiree Health and Pension Costs	\$ 3.5	\$ 3.9	\$ 0.4
Auditing & Accounting Services	\$ 0.3	\$ 0.3	\$ 0.0
Legal Services	\$ 1.5	\$ 1.4	\$ (0.0)
Planning & Infrastructure Rvw	\$ 5.0	\$ 5.0	\$ -
Real Estate Development Services	\$ 0.2	\$ 0.0	\$ (0.2)
Workforce Development Services	\$ 0.2	\$ 0.2	\$ 0.0
Other Professional Services	\$ 10.7	\$ 7.9	\$ (2.8)
Grants to Community-Based Organizations	\$ 1.5	\$ 1.3	\$ (0.2)
Payments to Other Public Agencies	\$ 0.4	\$ 0.4	\$ -
Other Current Expenses	\$ 2.4	\$ 2.3	\$ (0.0)
Subtotal Uses - Operations	\$ 37.8	\$ 35.3	\$ (2.5)
Uses - Non-Operations			
Affordable Housing Loans	\$ 116.0	\$ 111.5	\$ (4.5)
Replacement Housing	\$ -	\$ 0.7	\$ 0.7
Development Infrastructure	\$ 146.2	\$ 98.8	\$ (47.4)
Pass-through to TJPA	\$ 33.7	\$ 33.2	\$ (0.5)
Debt Service - OCII TAB Bonds	\$ 90.6	\$ 110.0	\$ 19.3
Public Art	\$ 1.0	\$ 1.0	\$ (0.1)
Other Debt	\$ 52.7	\$ 4.7	\$ (48.1)
Subtotal Uses - Non-Operations	\$ 440.3	\$ 359.8	\$ (80.4)
Prior Period Authority - Housing	\$ 215.6	\$ 231.4	\$ 15.8
Prior Period Authority - Non-Housing	\$ 18.9	\$ 58.7	\$ 39.7
Subtotal Prior Period Authority	\$ 234.5	\$ 290.1	\$ 55.6

**Dollar amounts will be slightly off due to rounding.*

CONTROLLER

MISSION

The Office of the Controller works to ensure the City's financial integrity and to promote efficient, effective, and accountable government. The Department strives to be a model for good government and to make the City a better place to live and work. For more information about this department's services, please **visit sf.gov/departments/controllers-office**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$89.0 million for the Office of the Controller (CON) is \$5.0 million, or 5.9 percent, higher than the FY 2023-24 budget. This is primarily due to increased costs in accounting services and salary and benefit cost increases. The FY 2025-26 proposed budget of \$87.0 million is \$1.9 million, or 2.2 percent, lower than the FY 2024-25 proposed budget. This change is due to increases in salaries and benefits costs offset by reduced expenditures in accounting services.

Financial Professionals Development and Training

The Department will continue to expand and scale the Controller's Office programs that support all city departments related to financial standards, financial professional development, and staff proficiency training. The successful results of the citywide pilot programs that were initiated in FY 2023-24 set the foundation for the formal establishment of the ongoing training program for senior-level accounting managers and the Budget Academy to develop trained budget analyst professionals. These programs will create pipelines of financial professionals with key skills and knowledge that is important to the succession planning in the City's financial management corps.

Controller as Refuse Rates Administrator

The Controller's Office implemented the voter-mandated transfer of function for Refuse Rates Administration (Proposition F, June 2022), along with the inaugural rate-setting process and proposed Refuse Rate Order for Rate Years 2023-24 and 2024-25. This work supported the Refuse Rate Board's August 2023 approval of a two-year rate order which was 36 percent lower than Recology's proposed rate increases, saving ratepayers \$8.7 million over the two-year period. The approved Rate Order included budgetary funding for the Refuse Rate Administrator's work, including analytical and audit costs, capital planning and cost allocation analyses, and refuse collection regulations, licenses and permits review.

Public Financing

The Controller's Office of Public Finance (OPF) continues to provide and manage low-cost debt financing of large-scale, long-term capital projects and improvements. In FY 2025-26, OPF will implement the City's new Infrastructure Financing District policy, coordinate with the Office of Economic and Workforce Development on the formation of the Power Station Enhanced

Infrastructure Financing District (EIFD), and the evaluation and potential formation of other EIFDs. OPF will manage the EIFDs and the Public Financing Authority, a new governing body for EIFDs consisting of three members of the Board of Supervisors and two members of the public. Key upcoming projects include coordinating and providing assistance with the issuance of \$1.5 billion in General Obligation Bonds, Commercial Paper and Certificates of Participation to meet project funding requirements and/or to provide refunding savings.

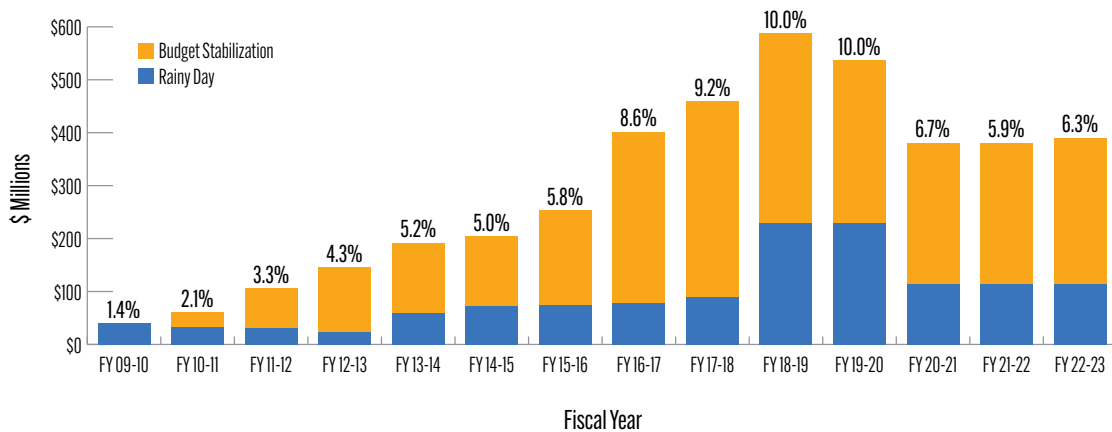
Public Integrity, Transparency & Accountability

The promotion of accountability and transparency through compliance and performance audits and whistleblower investigations remains an important aspect of the Controller's ongoing responsibilities.

The Department will continue to publish audits and assessments to improve transparency, effectiveness, efficiency, and equity of city operations; publish the implementation statuses of all recommendations from prior public integrity assessments; manage and promote the City's whistleblower hotline; ensure timely compliance with audit reporting; identify recommendations and report on the implementation of corrective actions; and work with City departments to further develop and implement plans to better meet their contracting, oversight, reporting, and other business needs.

Government Operations Initiatives & Performance

The Department continues to support efforts of the City Administrator, Department of Human Resources, and Controller's Office to plan,



GROWTH OF FINANCIAL STABILIZATION RESERVES. *The strength of the City's economy during the past decade, combined with financial management reforms, drove improvement in the City's overall financial condition, including fully funding the City's economic stabilization reserves. In FY 2018-19, the City reached its reserve target of 10 percent of General Fund reserves, with an economic stabilization reserve balance of \$588 million. The FY 2020-21 budget included a use of \$156.5 million of the economic stabilization reserves. Since that withdrawal, the City's economic stabilization reserves have remained stable. As of FY 2022-23 year-end the balance totaled \$489.7 million or 6.3 percent of General Fund revenues.*

implement, and communicate initiatives to reduce barriers to hiring and contracting for City’s complex financial activities. The Controller’s Office will implement system and user interface improvements to reduce redundancy and streamline financial, hiring, and contracting processes, as well as consolidate Employee Self-Service functions.

Racial Equity, Gender Equity, Inclusion and Diversity

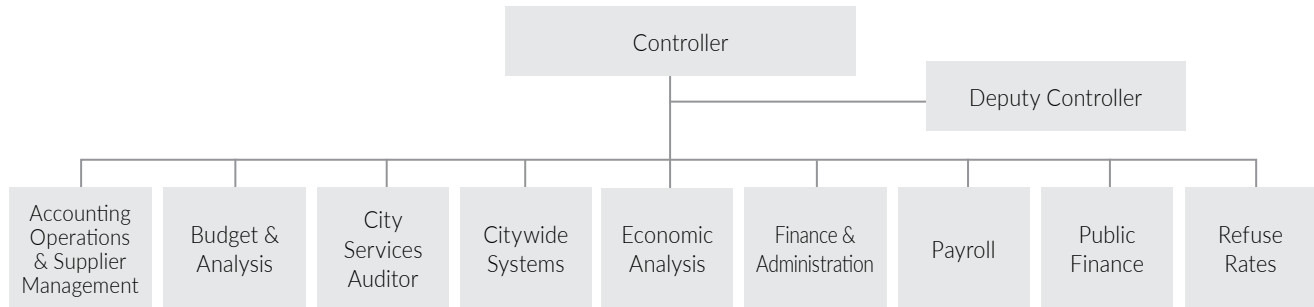
The Controller’s Office continues to invest in racial and gender equity, inclusion, and diversity

through citywide reporting work used by all departments and our departmental Racial Equity Action Plan. In FY 2024-25, the Department will administer a biennial staff survey and present its results. Based on the findings, the Department will initiate and administer new staff mentorship cohorts, standardize the selection interview process to further include diversity, equity, and inclusion questions, and revisit potential barriers to employment related to minimum qualifications for entry level classifications.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Provide High-Quality Financial Services & Systems				
Number of audit findings with questioned costs in annual Single Audit of federal grants	0.0	0.0	0.0	0.0
Number of findings of material weakness in annual City audit	0.0	0.0	0.0	0.0
City receives certificate of achievement in financial reporting from Government Finance Officers Association (1 equals yes)	1.0	1.0	1.0	1.0
Percent of scheduled time that financial systems are available for departmental use	100%	100%	100%	100%
Percent of scheduled time that human capital systems are available for departmental use	100%	100%	100%	100%
Percent of Problem Description Forms (PDF) processed within 2 pay periods of receipt	79%	88%	90%	90%
Percent of payroll transactions not requiring correction	98%	98%	99%	99%
Safeguard the City's Long-Term Financial Health				
Percentage by which actual revenues vary from mid-year estimates	9.5%	0.5%	1.5%	1.5%
Percentage by which actual General Fund revenues vary from prior year revised budget estimates	8.5%	0.8%	2.0%	2.0%
Ratings of the City's General Obligation Bonds from Moody's. Highest: 1=Aaa	1.0	1.0	1.0	1.0
Stabilization reserve balance as a percentage of General Fund revenues	6.3%	6.3%	10%	10%
Number of departments that received training on cost recovery policies and procedures	28	30	30	30
Support Informed Policy Decisions				
Number of Data Academy Training Participants	632	1,500	1,500	1,500
Completion rate of ballot analysis by hearing date	100%	100%	100%	100%
Percentage of OEA economic impact reports completed by the hearing date	100%	100%	100%	100%
Increase Access to Useful & Timely Information				
Number of days to complete the City's annual comprehensive financial report (ACFR) for the previous fiscal year	231	231	150	150
Ensure Government is Accountable to City Residents				
Count of code required audits completed	20	20	20	20
Percent of planned projects completed within scheduled deadline	N/A	80%	50%	80%
Percent of planned audits completed within scheduled deadline	87%	71%	75%	75%
Percent of audits completed within hours budgeted	80%	80%	80%	80%
Percent of client ratings for technical assistance projects that are good or excellent	88%	80%	95%	95%
Percent of projects completed within hours budgeted	N/A	80%	80%	80%
Percent of audit recommendations implemented within 2 years after report issuance.	95%	88%	85%	85%
Percent of auditee ratings that are good or excellent	88%	90%	85%	85%
Invest In & Value our Employees				
Percent of employees who complete 24 hours of professional development in a performance year	84%	94%	90%	90%
Percent of employees who agree with the statement: Overall, I'm satisfied with the Controller's Office as a place to work and grow	87%	87%	90%	90%

ORGANIZATIONAL STRUCTURE: CONTROLLER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	311.60	305.96	(5.64)	306.12	0.16
Non-Operating Positions (CAP/Other)	(61.37)	(59.79)	1.58	(60.00)	(0.21)
Net Operating Positions	250.23	246.17	(4.06)	246.12	(0.05)

Sources

Property Taxes	100,000	100,000		100,000	
Intergovernmental: Other	298,000	329,800	31,800	329,800	
Charges for Services	440,000	440,000		1,636,558	1,196,558
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	68,930,284	72,987,270	4,056,986	72,957,450	(29,820)
Beg Fund Balance - Budget Only	857,388	1,457,519	600,131		(1,457,519)
General Fund	12,356,301	12,659,532	303,231	11,005,941	(1,653,591)
Sources Total	83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)

Uses - Operating Expenditures

Salaries	41,156,987	42,063,159	906,172	43,597,383	1,534,224
Mandatory Fringe Benefits	14,993,775	15,362,912	369,137	15,964,003	601,091
Non-Personnel Services	16,186,581	14,937,212	(1,249,369)	14,936,185	(1,027)
Materials & Supplies	630,011	547,486	(82,525)	547,486	
Programmatic Projects	7,266,463	11,905,226	4,638,763	7,843,469	(4,061,757)
Services Of Other Depts	3,748,156	4,158,126	409,970	4,141,223	(16,903)
Uses Total	83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)

Uses - By Division Description

CON Accounting	16,929,346	18,582,861	1,653,515	16,513,317	(2,069,544)
CON Administration	1,632,602	1,611,511	(21,091)	1,624,781	13,270
CON Budget & Analysis	3,771,694	4,122,162	350,468	4,276,138	153,976
CON City Services Auditor	26,017,618	28,058,689	2,041,071	27,357,544	(701,145)
CON Citywide Systems	29,978,014	30,076,002	97,988	30,840,652	764,650
CON Economic Analysis	635,682	654,375	18,693	673,779	19,404
CON Payroll	3,203,561	3,412,566	209,005	3,539,924	127,358
CON Public Finance	956,068	998,436	42,368	1,007,056	8,620
CON Refuse Rates Adm	857,388	1,457,519	600,131	1,196,558	(260,961)
Uses by Division Total	83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)

DISTRICT ATTORNEY

MISSION

To prioritize public safety by restoring accountability and appropriate consequences to the criminal justice system. The Department believes in responsible reforms, giving offenders the opportunity to address the root causes of their criminal behavior, and developing innovative programs to serve as tools for rehabilitation. SFDA is committed to creating a safer, stronger San Francisco that supports crime victims, survivors, and their loved ones. The office is dedicated to reducing mass incarceration and recidivism, while eliminating racial and class inequities in the criminal justice system. sfdistrictattorney.org

BUDGET ISSUES & DETAILS

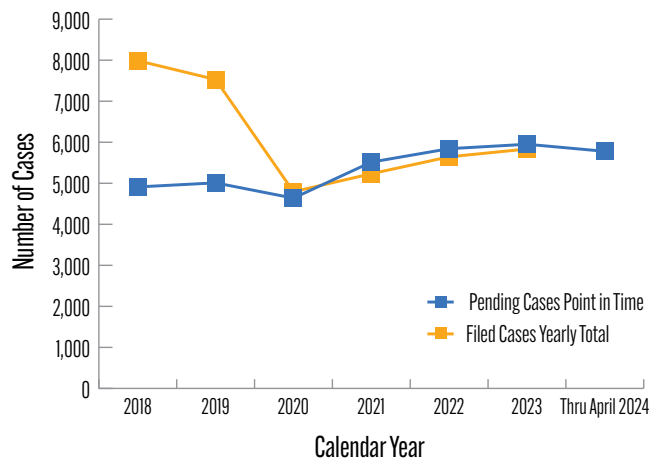
The proposed Fiscal Year (FY) 2024-25 budget of \$93.7 million for the Office of the District Attorney is \$4.2 million, or 4.7 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of \$96.5 million is \$2.7 million, or 2.9 percent, higher than the FY 2024-25 proposed budget. This change is due to further salary and benefit cost increases.

Organized Retail Theft

The SFDA's Office has dedicated ongoing resources to the chronic challenge of organized

retail theft (ORT). Last fiscal year, the Office was awarded a three-year grant totaling \$2 million to fund a full-time prosecutor and a full-time investigator dedicated to this area. The grant-funded ORT attorney manages the intake and charging of cases and vertically prosecutes the most prolific offenders. This attorney works closely with the police department to support ORT investigations, meets with retailers and other stakeholders to provide loss prevention investigation training, and coordinates efforts to deter retail theft offenses. In the first three months of the program, the Office brought

PENDING CASES VERSUS FILED CASES.



charges in 182 retail crime cases, 32 of which were handled by the grant-funded attorney. During that same period, the Office obtained convictions in 37 retail theft cases, including for charges of grand theft, robbery, commercial burglary, and organized retail theft.

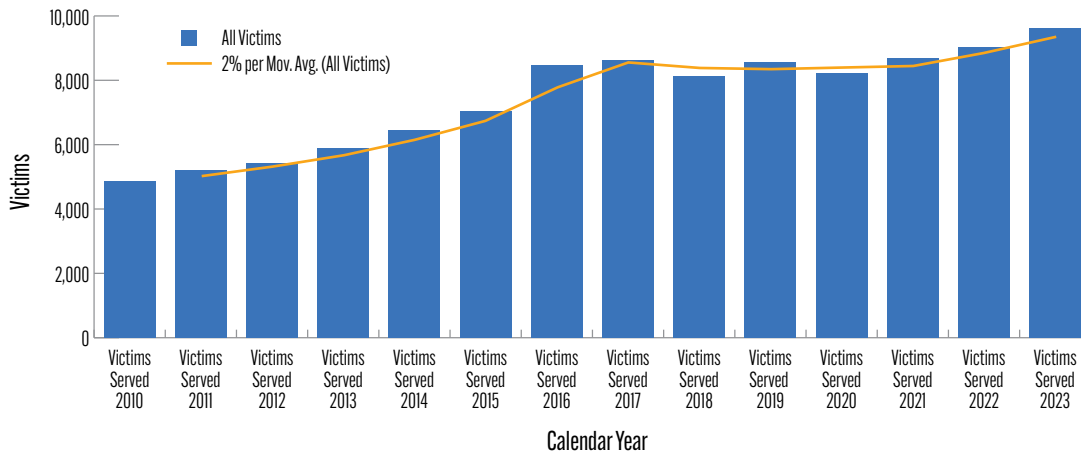
Victim Services

The Victim Services Division (VSD) promotes justice and safety. Victims of crime deserve access to resources, opportunities to heal, and solutions to individual needs alongside the pursuit of justice in the courtroom. Members of the VSD team speak Spanish, Cantonese, Mandarin, and several other languages. In 2023, the VSD provided services to 9,630 victims of violent crime, a 6.7 percent increase from 2022 when 9,023 victims were served. VSD strives to

support victims of violent crime in the aftermath of an incident, with a goal to help victims mitigate the trauma of a crime, provide navigation through the criminal justice system, and support survivors in rebuilding their lives in the wake of victimization. VSD continues to expand its reach by way of strategically partnering with community-based organizations and embedding community victim advocates, who offer support in underserved and vulnerable communities, in the offices of community partners.

Racial Justice Act

The Office of the District Attorney has always endeavored to provide equitable outcomes for all impacted victims and justice-involved individuals. The office has partnered with researchers over the years studying bias in the criminal justice



VICTIM SERVICES DIVISION.

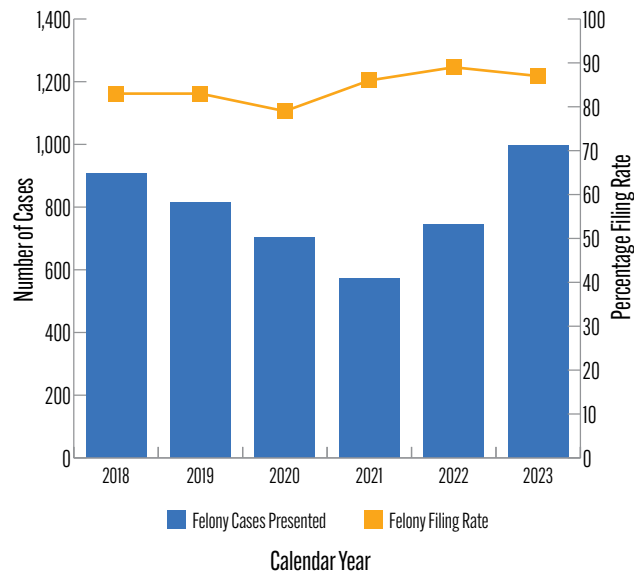
system. In 2020, the California State Legislature enacted the Racial Justice Act (RJA) to combat discrimination based on race, ethnicity, or national origin in the criminal justice system. To correctly implement the RJA, the SFDA has dedicated significant resources to compile and analyze case information and statistics, as is now required, for any case where a defendant petitions for relief under this statute.

Narcotics Abatement

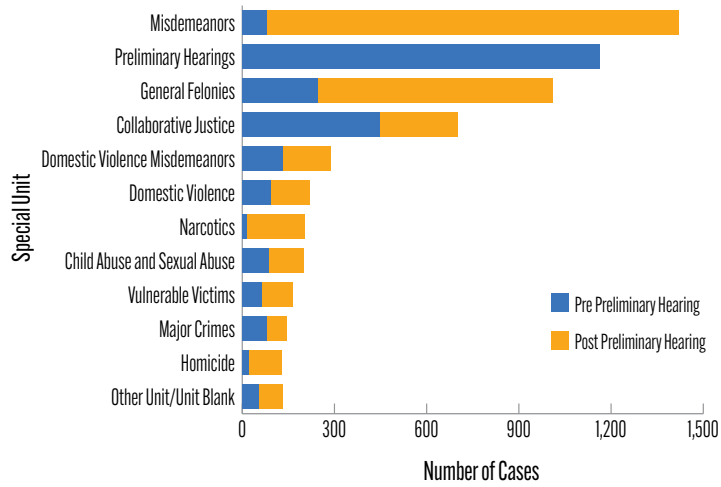
In line with the Mayor’s commitment to improving public safety and street conditions, the SFDA continues to prioritize drug prosecutions in the hardest hit areas of the City. The Office is handling unprecedented numbers of narcotics cases. Since July 2022, the Department has received almost 1,800 felony narcotics sales

cases and has filed over 1,500 cases, an 86 percent filing rate. The Department has almost 600 cases open and pending. There are three trial attorneys handling the cases that are set for trial (almost 250 cases), and the rest are being processed by other attorneys through the preliminary hearing stage. Critical to this process is the work of paralegals, who ensure that the documentation and evidence in each of these cases are timely provided to the defense. Since the Department refocused on these types of cases, and treated them with the seriousness they deserved, the cases have begun resolving for felony convictions with probation and court orders to stay away from where the crime was committed. The Department anticipates this workload continuing at this pace for the foreseeable future.

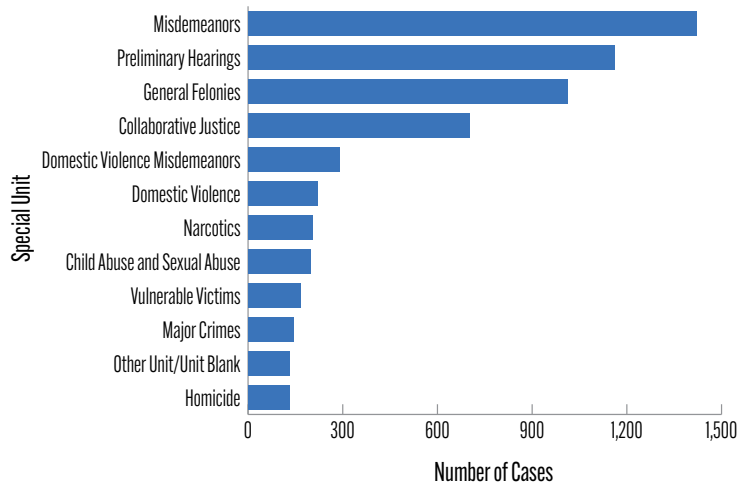
FELONY NARCOTICS CASES PRESENTED AND FILING RATE BY YEAR.



CURRENT PENDING ADULT CRIMINAL CASES BY STAGE.



CURRENT PENDING ADULT CRIMINAL CASES.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23		FY2023-24		FY2024-25	FY2025-26
	ACTUALS	PROJECTED	TARGET	TARGET	TARGET	
GOAL						
Assist Victims to Recover in the Aftermath of Crime						
Number of victims provided with crisis intervention services (Services)	3,029	1,500	5,000	1,500	1,500	
Number of victims receiving an orientation to the criminal justice system (Services)	7,115	4,000	8,000	4,000	4,000	
Effectively Prosecute Homicide Cases						
Average Pending Caseload by ADA, Homicide Unit (Cases)	17	10	10	10	10	
Median number of days (age) of Pending Homicide Cases	980	700	700	700	700	
Administer Justice in a Timely & Efficient Manner						
Average Pending Caseload by ADA, Misdemeanor Unit (Cases)	99	90	115	90	90	
Average Pending Caseload by ADA, General Felonies Units (Cases)	123	85	85	85	85	
Effectively Prosecute Child Abuse & Sexual Assault Cases						
Average Pending Caseload by ADA, Child Abuse & Sexual Assault Unit (Cases)	26	35	35	35	35	
Median number of days (age) of Pending Child Abuse & Sexual Assault Unit Cases	559	400	400	400	400	
Maintain and Increase Specialized Skills of Investigators and Prosecutors through Training Programs						
Number of enhanced trainings provided to attorneys, victim advocates, and investigators	376	500	500	500	500	
Hold Offenders Accountable						
Charging Rate for Felony Incidents	63%	50%	50%	50%	50%	
Total Rate of Action Taken for Felony Incidents	72%	70%	70%	70%	70%	
Promote the Fair Administration of Justice						
Median number of days (age) of Pending Officer Involved Shooting & In Custody Incidents	N/A	500	500	500	500	



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	323.29	323.75	0.46	323.55	(0.20)
Non-Operating Positions (CAP/Other)	(28.00)	(30.00)	(2.00)	(30.00)	
Net Operating Positions	295.29	293.75	(1.54)	293.55	(0.20)

Sources

Intergovernmental: Federal	2,913,016	2,402,990	(510,026)	2,402,990	
Intergovernmental: State	3,759,914	3,915,599	155,685	3,547,397	(368,202)
Charges for Services	706,604	706,604		706,604	
Expenditure Recovery	490,853	495,353	4,500	499,988	4,635
Beg Fund Balance - Budget Only	1,887,937	1,900,797	12,860	1,900,797	
General Fund	79,801,717	84,307,941	4,506,224	87,409,836	3,101,895
Sources Total	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328

Uses - Operating Expenditures

Salaries	51,766,339	53,689,712	1,923,373	55,861,837	2,172,125
Mandatory Fringe Benefits	16,686,305	17,359,935	673,630	17,909,068	549,133
Non-Personnel Services	4,420,300	4,009,573	(410,727)	3,467,627	(541,946)
City Grant Program	1,104,186	1,079,764	(24,422)	1,032,698	(47,066)
Capital Outlay	72,004		(72,004)		
Materials & Supplies	163,905	152,967	(10,938)	152,967	
Overhead and Allocations	(208,544)	(223,683)	(15,139)	(232,389)	(8,706)
Programmatic Projects	3,011,304	3,086,304	75,000	3,086,304	
Services Of Other Depts	12,544,242	14,574,712	2,030,470	15,189,500	614,788
Uses Total	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328

Uses - By Division Description

DAT District Attorney	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328
Uses by Division Total	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328

EARLY CHILDHOOD

MISSION

The Department of Early Childhood (DEC) strives to weave together family, community, and system supports so that all children who grow up in San Francisco have a strong foundation of nurturing, health, and learning. For more information about this department's services, please visit sfdec.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$336.5 million for the Department of Early Childhood (DEC) is \$9 million, or 2.6 percent, lower than the FY 2023-24 budget. This is largely due to reductions in various revenue sources, including Prop 10 State revenue, developer fees, and a one-time use of fund balance in the prior year. The Fiscal Year (FY) 2025-26 proposed budget of \$337 million is \$0.5 million, or 0.1 percent, higher than the FY 2024-25 proposed budget. The department leveraging both prior year balances of Proposition C revenue and new projected revenues to maintain programming.

Continuing Transition to a New Department

In FY 2024-25, The Department of Early Childhood (DEC) will start its third year of operation. Through this budget cycle, DEC will continue building administrative and program capacity to support young children and their families.

Expanding Early Care and Education Programs

The Mayor's proposed budget expands funding for early childhood care and education, ensuring sustained distribution of child care vouchers to

low- and moderate-income families, landmark compensation support for early educators, workforce programs that recruit and retain early educators, and build-out of new and improvements to existing childcare facilities. This proposed budget introduces a new two-year initiative, investing \$60 million per year to expand the income eligibility for childcare subsidies by increasing the threshold from 110 percent of the Area Median Income (AMI), currently \$158,500 for a family of four, to 150 percent of AMI, which is \$216,150 for a family of four. Under this proposal, newly eligible families can enroll their children in existing city-funded Early Learning San Francisco programs and receive up to a 50 percent subsidized rate for early childcare and education. Additionally, those who choose programs outside the city-funded network can receive subsidies up to 25 percent of the city-funded rates. This expansion aims to make quality early childhood education more accessible to a broader range of families, supporting both children's development and parents' workforce participation.

These efforts are largely funded by the June 2018 Proposition C that created the Babies and Families Fund. Proposition C initiatives revitalize our local

economy with job creation in early learning programs, while providing childcare subsidies to low and moderate-income families earning less than 200 percent of area median income AMI, allowing up to 12,000 children birth-to-five years of age to access to early learning programs.

DEC’s budget includes over \$2 million to establish accountability measures that evaluate impact. DEC funds targeted professional development opportunities to improve cultural and linguistic responsiveness of the early care and education workforce.

Early Educators Pay Raise

In April 2022, the Mayor announced a new initiative of \$71 million annually for pay raises, increased benefits, improved working conditions, and support of educational attainment for San Francisco’s early education workforce. The Mayor’s proposed budget includes maintenance of this program, ensuring educators continue to be fairly paid for their crucial work, and helping attract educators to the field. Over the next budget cycle, DEC will expand the program of stipends and wage increases to direct supports for educators to attain

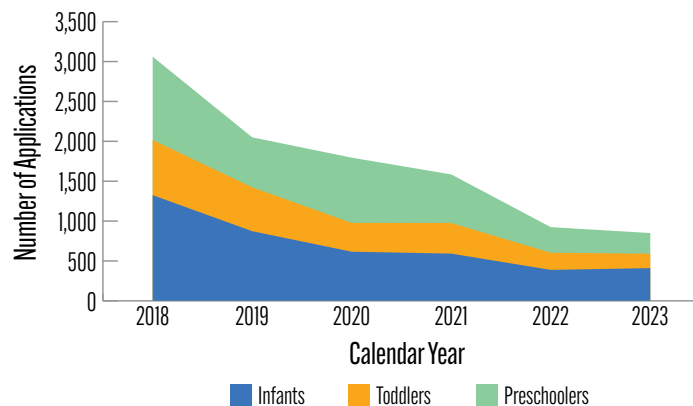
permits/degrees and enhance professional development. This budget earmarks another \$60 million to protect this program through economic fluctuations.

Child and Family Well-being

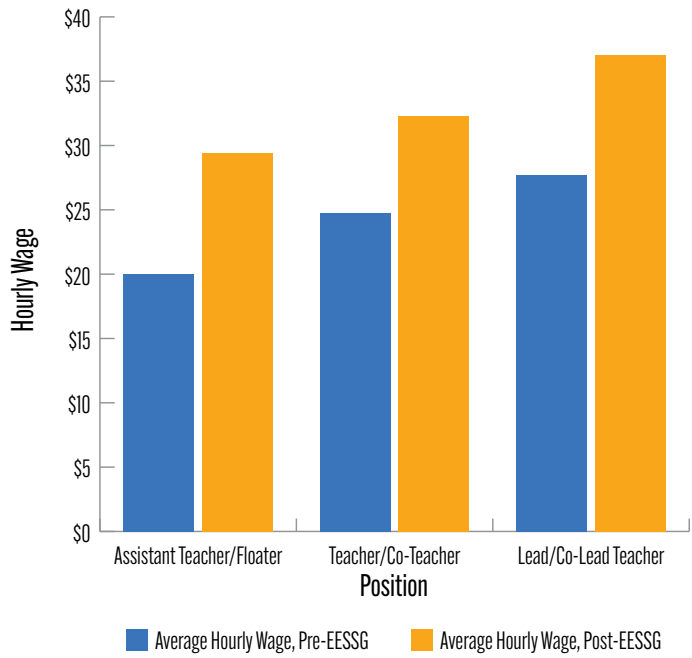
DEC’s budget includes continued and robust investments to the City’s network of 26 Family Resource Centers (FRCs), which provide vital economic, educational, and social supports to families with young children. FRCs are a critical component in both families’ and the City’s economic recovery.

Early educators and parents have stressed the importance of more comprehensive inclusion and early intervention supports. In response, the DEC budget includes investments to expand an early intervention system of care that establishes a centralized access point for service linkage, encourages and fosters developmental play as an early intervention option, and creates long-term care coordination teams for children at highest risk. DEC will have opportunities to promote and streamline developmental screening tools.

NUMBER OF ACTIVE APPLICATIONS ON EARLY LEARNING SAN FRANCISCO “WAIT LIST” (2018-2023). *With the expansion of subsidy eligibility and availability under Baby Prop C, the number of families on the Early Learning San Francisco “wait list” has been slashed by over 70 percent.*



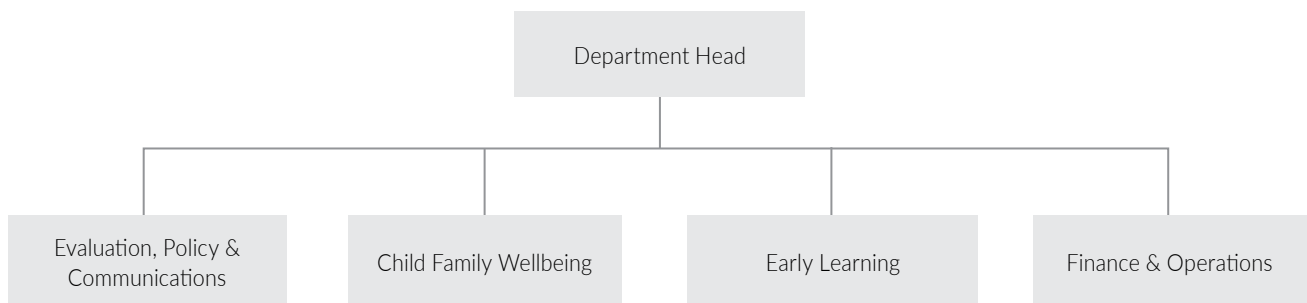
IMPACT OF EARLY EDUCATOR SALARY SUPPORT GRANTS (EESG) ON TEACHER WAGES, BEFORE AND AFTER. DEC's investments in teacher compensation have boosted teacher wages in the highest-need child care centers by as much as 47 percent, or from \$15,000 to \$20,000 a year on average.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	
<i>Ensure optimal child development and improved outcomes for all children</i>					
Number of children 0-5 served in Family Resource Centers	1,756	2,500	2,500	2,000	2,500
Percent of children ages 0 to 5 enrolled in City-funded ECE programs meeting quality standards	22%	N/A	19%	19%	N/A
Number of educators receiving compensation enhancements (i.e. stipends and wage supports)	2,638	N/A	N/A	N/A	N/A
Number of children screened for special needs	4,621	4,500	4,500	4,500	5,500
Percent of subsidy-eligible children ages 0 to 5 receiving fully or partially funded services in an ECE setting	57%	N/A	60%	60%	N/A
Number of parents served in Family Resource Centers (FRC)	7,526	8,000	8,000	7,000	8,000

ORGANIZATIONAL STRUCTURE: EARLY CHILDHOOD



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	63.19	69.89	6.70	70.07	0.18
Non-Operating Positions (CAP/Other)					
Net Operating Positions	63.19	69.89	6.70	70.07	0.18

Sources

Business Taxes	189,000,000	187,300,000	(1,700,000)	184,400,000	(2,900,000)
Intergovernmental: Federal	3,314,672	5,401,075	2,086,403	5,401,075	
Intergovernmental: State	15,069,083	13,916,438	(1,152,645)	14,027,617	111,179
Charges for Services	2,000,000	500,000	(1,500,000)	500,000	
Other Revenues	6,767,822	2,500,000	(4,267,822)	2,500,000	
Interest & Investment Income	11,926,736	17,284,301	5,357,565	17,558,155	273,854
Expenditure Recovery	52,284,023	57,272,485	4,988,462	58,099,440	826,955
Beg Fund Balance - Budget Only	13,985,502	5,720,997	(8,264,505)	6,910,591	1,189,594
General Fund	51,135,888	46,621,203	(4,514,685)	47,603,196	981,993
Sources Total	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575

Uses - Operating Expenditures

Salaries	8,831,881	10,045,422	1,213,541	10,402,497	357,075
Mandatory Fringe Benefits	3,495,040	3,870,242	375,202	4,021,335	151,093
Non-Personnel Services	4,617,268	3,125,434	(1,491,834)	3,805,434	680,000
City Grant Program	278,799,601	284,513,213	5,713,612	284,078,081	(435,132)
Aid Assistance	272,328		(272,328)		
Materials & Supplies	345,610	439,660	94,050	439,660	
Services Of Other Depts	9,011,254	6,422,528	(2,588,726)	6,593,067	170,539
Transfers Out	28,350,000	28,100,000	(250,000)	27,660,000	(440,000)
Unappropriated Rev-Designated	11,760,744		(11,760,744)		
Uses Total	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575

Uses - By Division Description

DEC Children & Families Commsn	25,414,037	18,656,033	(6,758,004)	18,987,553	331,520
DEC Early Care & Education	320,069,689	317,860,466	(2,209,223)	318,012,521	152,055
Uses by Division Total	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575

ECONOMIC & WORKFORCE DEVELOPMENT

MISSION

The Office of Economic and Workforce Development (OEWD) advances equitable and shared prosperity for San Franciscans by growing sustainable jobs, supporting businesses of all sizes, creating great places to live and work, and helping everyone achieve economic self-sufficiency. For more information about this department's services, please visit sf.gov/departments/office-economic-and-workforce-development

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$137.0 million for the Office of Economic and Workforce Development is \$21 million, or 13.3 percent, lower than the FY 2023-24 budget. This change is due to the expiration of one-time community grant funds allocated FY 2023-24 and further reductions in FY 2024-25 to community-based grant funding levels. The FY 2025-26 proposed budget of \$115.1 million is \$21.9 million, or 16 percent, lower than the FY 2024-25 proposed budget. The change is due to the expiration of one-time economic investment recovery funds budgeted in one year only.

Citywide Economic Vitality

OEWD is the primary City agency charged with the City's economic revitalization efforts. While daytime return-to-office rates show some improvement, San Francisco's tourism and nighttime activity are accelerating at faster paces. With international air travel approaching pre-pandemic rates, there is a clear opportunity to capitalize on visitors and tourists. The City will work toward this goal by building on more than a year of progress delivering the Mayor's

Roadmap to San Francisco's Future, through a series of key investments that include an additional \$15 million one-time investment programs aimed at fostering a thriving economy by supporting both downtown and neighborhood commerce and \$5.5 million towards community safety ambassadors to continue to improve the safety of all who utilize the public realm.

Restoring Vibrancy

The continuation of the Vacant to Vibrant program and other grants will transform empty storefronts into active spaces, both in San Francisco's neighborhoods and downtown. The budget also provides tenants with assistance with permitting, marketing, leasing and activation events, to help their businesses thrive.

The proposed budget seeks to increase foot traffic with activations, entertainment and free parking on nights and weekends to encourage downtown visits. Union Square Park will host expanded programming, while Powell Street will feature pop-ups and art exhibits. The budget also provides for 24/7 patrol and continues the Welcome

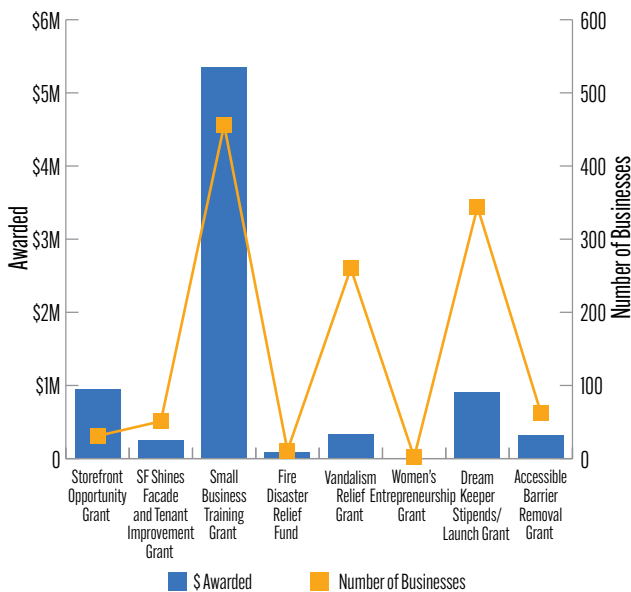
Ambassadors, who offer a warm and friendly presence, engage with the public, and helps with wayfinding and restaurant recommendations.

In partnership with the Treasure & Tax Collector’s Office, the Mayor’s proposed budget continues the First-Year Free program. This initiative promotes economic recovery for small businesses by waiving first-year permits, initial licenses, and initial business registration fees. Since its launch in 2021, more than 6,000 businesses have enrolled, of which nearly 4,000 are new, with the remainder being existing businesses adding a new location.

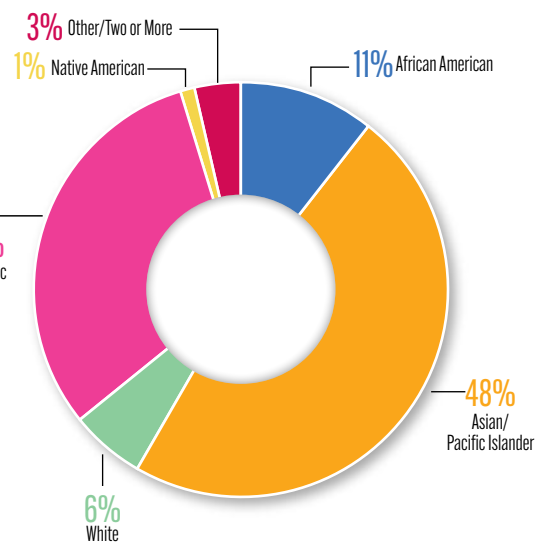
In addition to the key investments named, OEWD’s overall budget will continue to provide baseline services to the City At-Large. Small business and entrepreneurs will continue to have access to small business technical assistance through our staff at the Small Business Assistance Center and through our partner organizations. OEWD will maintain workforce development activities in sectors that are in demand, face staffing shortages, and have

the capacity to provide significant career pathway opportunities and work with local employers to tailor the Department services to meet their workforce needs.

Furthermore, OEWD will advance the Mayor’s 30x30 Initiative, which sets a bold new target of bringing at least 30,000 new residents and students by 2030 to support for her vision of Downtown as a diverse, mixed-use, 24/7 destination and neighborhood. This initiative will aim to: convert at least 5 million square feet of underutilized office space to approximately 5,000 units to welcome some 10,000 new residents to downtown’s historic office core; add at least 5,000 units of housing in new residential developments to welcome another 10,000 residents across downtown neighborhoods; and attract universities and colleges to launch or grow downtown bringing 10,000 students, teachers, and staff. The City will work toward this goal, and the others outlined, by building on more than a year of progress delivering the Mayor’s Roadmap to San Francisco’s Future.



SMALL BUSINESS GRANTS AWARDED FY 23-24.
Small Business Grants Awarded in FY 2023-24 through December 31, 2023.



HOSPITALITY SECTOR PROGRAM. Number of clients enrolled in Hospitality Sector Programs in FY 2023-24 through March 31, 2024.

Workforce Development

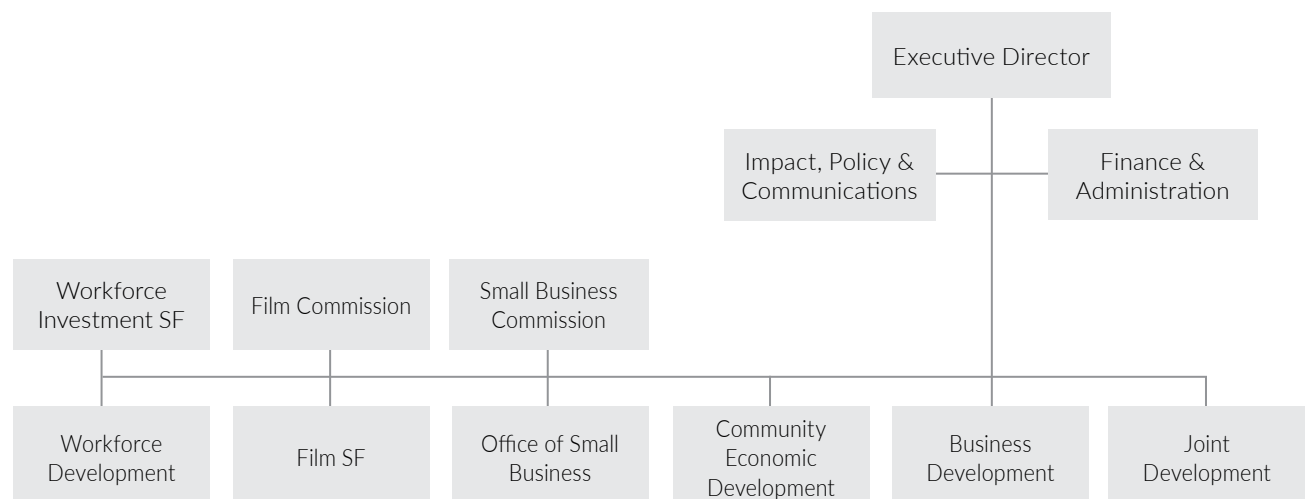
OEWD will prioritize its citywide, neighborhood based, and specialized job centers as San Francisco continues to provide hiring services to attract, grow, and retain a diverse workforce. The Workforce Development Division connects job seekers in San Francisco, who are unemployed, under-employed or have barriers to employment, with job opportunities in growing industries. OEWD will continue to invest in Sector Training programs, particularly

the CityBuild construction program, TechSF, Hospitality and the HealthCare Academy, as well as opportunities responsive to the local economy. The Department will maintain workforce development activities in sectors that are in demand, face staffing shortages, and have the capacity to provide significant career pathway opportunities and work with local employers to tailor the Department services to meet their workforce needs.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Create economic prosperity for all residents, including the unemployed, underemployed and hard to employ, by preparing, training, and connecting San Franciscans to sustainable jobs with strong career pathways				
Placement rate of individuals 18 and older who complete a program in jobs that are employed either full-time or part-time	63%	65%	65%	65%
Facilitate a resilient and robust economy that helps businesses start, stay and grow - creating shared prosperity and a diverse and vibrant city				
Dollar amount spent on local businesses and hires in San Francisco by productions utilizing the film incentive rebate program	N/A	\$600,000	\$600,000	\$600,000
Number of international trade delegations hosted or co-hosted	81	75	75	85
Number of total productions facilitated by Film SF	272	600	600	650
Number of total shoot days	N/A	870	870	1,025
Support diverse and vibrant neighborhoods by strengthening and investing in small businesses, non-profits, community organizations, commercial corridors and public spaces				
Dollar amount of grants dispersed to small businesses and entrepreneurs	N/A	\$9,186,000	\$9,186,000	\$9,186,000
Number of customer attraction events	N/A	561	561	561
Number of grants dispersed to small businesses and entrepreneurs	N/A	1,422	1,422	1,422
Number of small businesses and entrepreneurs receiving one-on-one technical assistance	N/A	5,575	5,575	5,575

ORGANIZATIONAL STRUCTURE: ECONOMIC & WORKFORCE DEVELOPMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	155.96	158.50	2.54	158.00	(0.50)
Non-Operating Positions (CAP/Other)	(39.38)	(41.97)	(2.59)	(40.97)	1.00
Net Operating Positions	116.58	116.53	(0.05)	117.03	0.50

Sources

Business Taxes	350,000	350,000		350,000	
Other Local Taxes	2,500,000	1,000,000	(1,500,000)	1,000,000	
Intergovernmental: Federal	5,055,917	6,683,073	1,627,156	5,869,495	(813,578)
Intergovernmental: Other	255,200	251,600	(3,600)	251,600	
Intergovernmental: State	2,333,871	820,000	(1,513,871)	820,000	
Charges for Services	535,000	620,000	85,000	670,000	50,000
Rents & Concessions	300,000	300,000		300,000	
Other Revenues	14,149,032	13,951,851	(197,181)	14,028,903	77,052
Expenditure Recovery	22,177,440	18,888,440	(3,289,000)	23,727,440	4,839,000
IntraFund Transfers In	58,785	58,785		58,785	
Transfers In	600,000		(600,000)		
General Fund	109,766,743	94,079,114	(15,687,629)	68,003,717	(26,075,397)
Sources Total	158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)

Uses - Operating Expenditures

Salaries	16,914,693	17,633,966	719,273	18,347,808	713,842
Mandatory Fringe Benefits	5,930,446	6,197,494	267,048	6,453,465	255,971
Non-Personnel Services	8,634,652	1,948,862	(6,685,790)	1,906,111	(42,751)
City Grant Program	100,996,189	91,322,904	(9,673,285)	68,375,757	(22,947,147)
Materials & Supplies	57,485	57,299	(186)	57,499	200
Programmatic Projects	13,414,693	7,725,290	(5,689,403)	7,696,193	(29,097)
Services Of Other Depts	12,133,830	12,117,048	(16,782)	12,243,107	126,059
Uses Total	158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)

Uses - By Division Description

ECN Economic and Workforce Dev		38,444	38,444	63,766	25,322
ECN Economic Development	85,102,337	74,242,398	(10,859,939)	54,928,051	(19,314,347)
ECN Film Commission	1,575,000	900,000	(675,000)	950,000	50,000
ECN Office of Small Business	3,842,016	3,778,252	(63,764)	4,296,082	517,830
ECN Real Estate Development	15,261,206	15,382,398	121,192	15,433,614	51,216
ECN Workforce Development	52,301,429	42,661,371	(9,640,058)	39,408,427	(3,252,944)
Uses by Division Total	158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)

ELECTIONS

MISSION

The mission of the Department of Elections (REG) is to provide equitable access to election-related services and voting and to conduct elections that are free, fair, and functional.

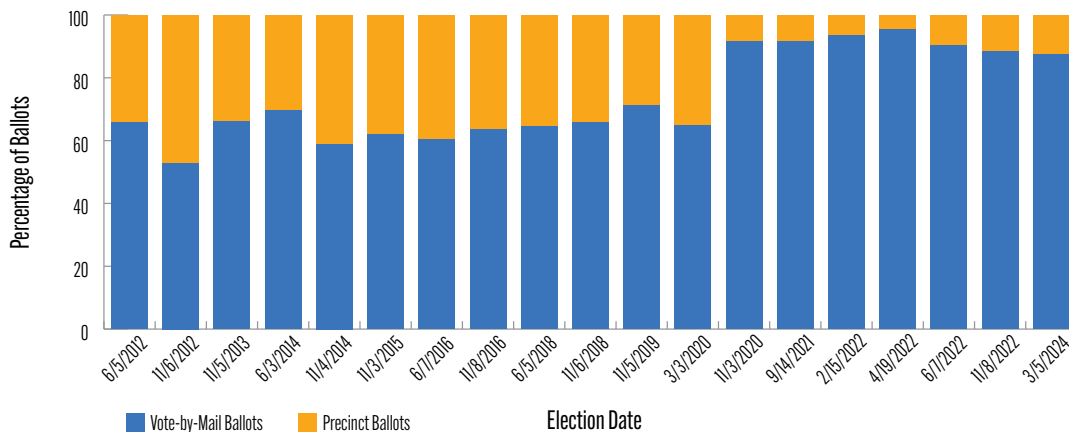
The Department administers elections and complies with all applicable federal, state, and local laws, including the Voting Rights Act, the Help America Vote Act, the Americans with Disabilities Act, and the City’s Language Access Ordinance. For more information about this department’s services, please visit sfelections.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$25.9 million for the Department is \$3.0 million, or 12.9 percent, higher than the FY 2023-24 budget. This is primarily due to temporary staff and other one-time costs related to holding the November 2024 Consolidated General Election. The FY 2025-26 proposed budget of \$23.0 million is \$2.9 million, or 11.3 percent, lower than the FY 2024-25 proposed budget. This is primarily due to decreases in temporary staffing and other election

related costs since the department will hold only one primary election in June 2026.

The budget increase is due to the need to hold two elections during this period, with the November 2024 Consolidated General Election expected to be among the largest and most complex in San Francisco’s history. The three main factors informing this expectation are a historically high voter turnout for the presidential election, an



PERCENTAGE OF VOTE BY MAIL BALLOTS SINCE 2012.
Vote-by-Mail ballots have significantly increased since 2020.

unprecedented long ballot, and an increased number of pages in the Voter Information Pamphlet.

Convenient and Equitable Voting Services

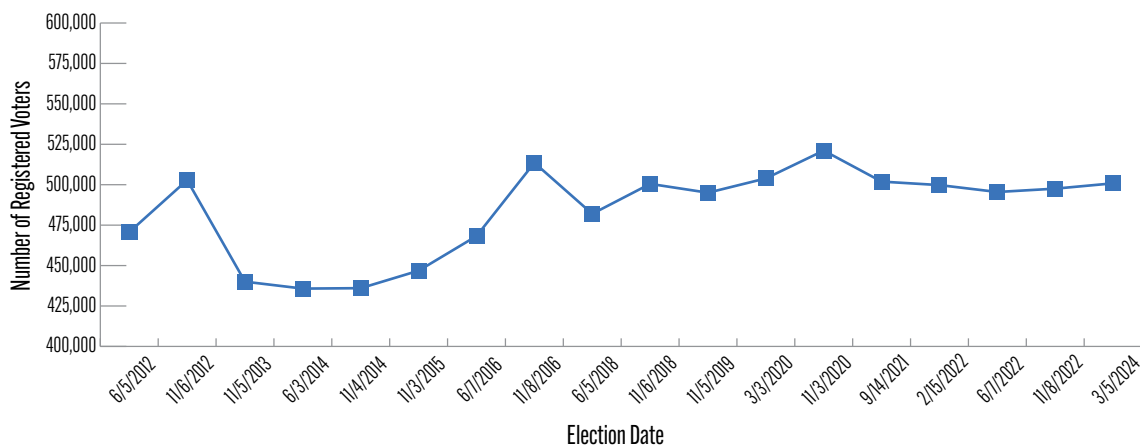
In FY 2024–25 and FY 2025–26, REG will conduct the November 5, 2024 Consolidated General Election and the June 2, 2026 Statewide Direct Primary Election. For each, REG will work to provide convenient voter services for all eligible voters in San Francisco as well as services for San Francisco’s most vulnerable residents, including those with limited proficiency in English, people with disabilities, people involved with the justice system, and people experiencing homelessness.

Convenient and equitable voting services for the November 5, 2024 Consolidated General Election and the June 2, 2026 Statewide Direct Primary Election will include: a universal vote-by-mail ballot program, in-person voting at City Hall and polling places, emergency ballot delivery to homebound and hospitalized voters, and registration services and ballot delivery to incarcerated voters. Accordingly, the proposed budget includes the funding necessary to maintain

both the public-facing aspects of these services as well as the internal operations necessary to support inclusive access for voters and potential registrants.

Comprehensive Voter Education and Outreach

Similarly, with two elections scheduled during these periods, the proposed budget must include sufficient funding in order to provide effective, equitable, and accessible voter outreach to the residents of San Francisco. Planned outreach has been designed mainly to build awareness of election services and encourage high voter participation. To accomplish this, REG must maintain direct outreach to the general public through the distribution of materials online and at community events, the mailing of election notices, the placement of news and radio advertisements, and the broadcasting of public service announcements in multiple languages and formats. REG will continue working with local nonprofits that engage with vulnerable populations, coordinating with these organizations to help ensure all residents have full access to safe, barrier-free registration and voting options.



NUMBER OF REGISTERED VOTERS BY ELECTION. *Voter registration in San Francisco elections since 2012.*

Public Engagement with Elections Processes

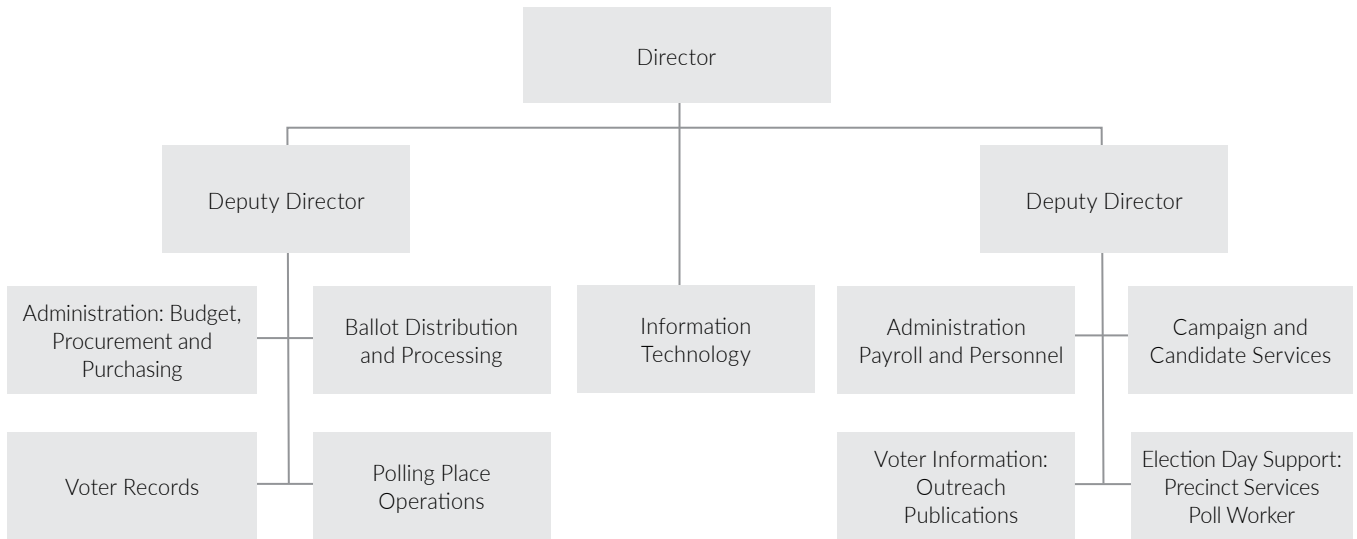
In order to support its goal of maximizing public transparency and public involvement in elections operations, REG will continue to raise awareness of and engagement in registration and voting processes. Such engagement includes public observation, poll worker service, and public participation in language access and accessible voting advisory committees. Similarly, with the goal

of instilling life-long civic interest in San Francisco's future voters, REG plans to maintain its High School Student Poll Worker and Ambassador programs, which have been specifically designed to attract students from local public and private high schools and city agencies. In short, the proposed budget includes funding for strategies aimed at increasing engagement with critical voting populations.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Ensure access for all residents and raise awareness through community partners				
Percentage of returned undeliverable permanent vote-by-mail ballots	0.6%	0.6%	2.0%	2.0%
Number of organizations contacted	1,168	2,119	840	840
Number of bilingual poll workers recruited	3,074	637	1,200	700
Number of educational presentation program attendees	3,016	4,363	1,880	1,880
Percentage of polling places staffed with bilingual Filipino-speaking pollworkers	9.4%	11%	10%	10%
Number of educational presentations	113	119	100	100
Percentage of polling place sidewalks surveyed for accessibility	100%	100%	100%	100%
Number of returned undeliverable permanent vote-by-mail ballots	2,936	3,251	7,875	4,000
Number of second ballot requests from permanent vote-by-mail voters	20,034	26,926	20,000	20,000
Voter turnout	310,071	233,465	464,400	464,400
Number of outreach events (REG)	335	312	300	300
# of employees for whom performance appraisals were scheduled (REG)	34	34	34	33
# of employees for whom scheduled performance appraisals were completed (REG)	34	34	34	33
Average rating for the level of customer service provided (scale of 1-5)	4.5	5.0	5.0	4.8
Turnout as a percentage of registration	62%	47%	86%	86%
Number of polling places with physically accessible entryways and voting areas	498	501	501	501
Number of polling places that accommodate additional HAVA equipment	501	501	501	501
Percentage of polling places staffed with bilingual Spanish-speaking pollworkers	60%	56%	60%	60%
Percentage of polling places staffed with bilingual Chinese-speaking pollworkers	67%	60%	67%	67%
Expand programs serving new registrants				
Number of educational materials distributed	180,230	103,422	40,000	40,000
Number of registered voters	502,571	505,000	540,000	510,000
Implement an accessible vote-by-mail system				
Vote-by-mail turnout	74,476	205,536	394,740	394,740
Vote-by-mail turnout as a percentage of total turnout	55%	41%	85%	85%
Administer conditional voter registration				
Number of voters who voted conditionally	9,506	6,295	3,000	3,000

ORGANIZATIONAL STRUCTURE: ELECTIONS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	55.11	58.30	3.19	55.58	(2.72)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	55.11	58.30	3.19	55.58	(2.72)

Sources

Charges for Services	84,229	898,909	814,680	57,248	(841,661)
Expenditure Recovery	210,000	210,000		70,000	(140,000)
General Fund	22,648,720	24,785,190	2,136,470	22,828,150	(1,957,040)
Sources Total	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)

Uses - Operating Expenditures

Salaries	7,351,336	8,292,817	941,481	7,653,882	(638,935)
Mandatory Fringe Benefits	1,816,882	1,945,567	128,685	1,940,664	(4,903)
Non-Personnel Services	11,198,828	13,293,326	2,094,498	11,025,317	(2,268,009)
City Grant Program	100,000	200,000	100,000	100,000	(100,000)
Capital Outlay	21,726		(21,726)		
Materials & Supplies	423,931	315,425	(108,506)	365,425	50,000
Services Of Other Depts	2,030,246	1,846,964	(183,282)	1,870,110	23,146
Uses Total	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)

Uses - By Division Description

REG Elections-Commission	77,080	77,249	169	78,445	1,196
REG Elections Services	22,865,869	25,816,850	2,950,981	22,876,953	(2,939,897)
Uses by Division Total	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)

EMERGENCY MANAGEMENT

MISSION

The Department of Emergency Management (DEM) leads the City in planning, preparedness, communication, response, and recovery for daily emergencies, large-scale citywide events, and major disasters. DEM is the vital link in emergency communication between the public and first responders, providing key coordination and leadership to city departments, stakeholders, residents, and visitors. For more information about this department's services, please visit sf.gov/departments/department-emergency-management

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$140.8 million for the Department of Emergency Management is \$2.1 million, or 1.5 percent, higher than the FY 2023-24 budget. This is primarily due to increases in salaries and benefits and enhanced street response coordination. The FY 2025-26 proposed budget of \$149.7 million is \$8.9 million, or 6.3 percent, higher than the FY 2024-25 proposed budget. This change is due to investments in capital projects, technology projects, increased funding for dispatcher academies, and increases in grant revenue.

The FY 2024-25 and FY 2025-26 Mayor's proposed budget focuses on enhancing core service delivery and ensuring that all emergencies in San Francisco are responded to efficiently and safely.

Increasing Dispatcher Hiring to Improve 9-1-1 Response Times

Ensuring that the 9-1-1 Call Center is fully staffed is essential to ensuring the safety of the public. Due to hiring challenges, DEM has not been able to replace the annual attrition of veteran dispatchers

with new recruits. In a major investment, this budget increases staffing levels with the goal of hiring up to 45 new dispatchers in FY 2024-25. This will improve emergency call response times and allow the City to be better staffed in responding to emergency incidents.

Refresh Critical Public Safety Systems

Beginning in FY 2018-19, DEM launched a multi-year initiative to replace the City's legacy Computer Aided Dispatch (CAD) System, which is a critical tool used for the tracking, managing and dispatching of personnel for all of the 9-1-1 Calls for Service in San Francisco. After completing a three-year scoping phase, the project team is currently implementing the replacement of the outdated system through collaboration and participation with all public safety agencies. Over the next two fiscal years, \$23 million has been allocated to further the implementation of a modern, forward-ready CAD technology platform that will improve the City's capabilities for receiving, categorizing, and dispatching public safety field personnel.

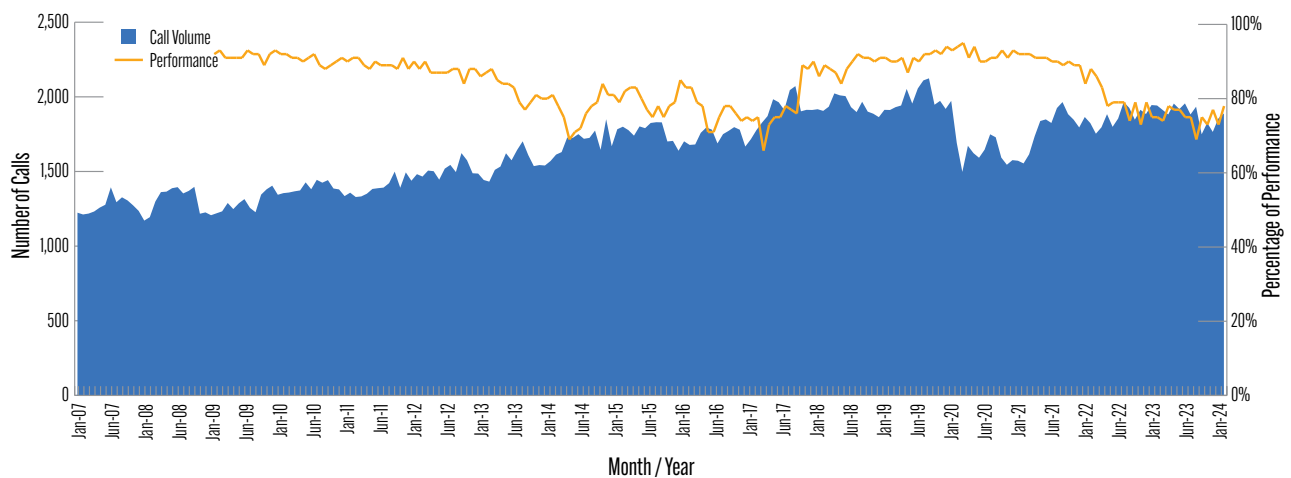
Improving Resiliency of the City’s 9-1-1 Operations and Citywide Data Center

The Mayor’s proposed budget includes capital investments in FY 2024-25 and FY 2025-26 to replace critical infrastructure systems in need of immediate remediation to ensure continuity of 24/7 operations for DEM’s Headquarters at 1011 Turk, which houses the City’s 911 Center as well as the Citywide Data Center.

Alternatives to Policing

HEART, a police alternative, fills a gap in San Francisco’s coordinated street response system, ensuring rapid responses to calls from the public to SF’s non-emergency number and 311 regarding

the needs of people experiencing homelessness. The Mayor’s proposed budget allocates \$3.0 million in FY 2024-25 and FY 2025-26 to continue funding four teams of practitioners and supervisors in the field seven days a week and addresses approximately 14,400 calls per year. While they meet a wide array of reported needs, they prioritize calls related to blocked sidewalks, trespassing and small encampments. HEART is skilled at engaging and de-escalating people with complex needs and skillfully collaborate with other street partners to link people experiencing homelessness to shelter or services. They are a valued and cost effective part of SF’s Coordinated Street Response Program.

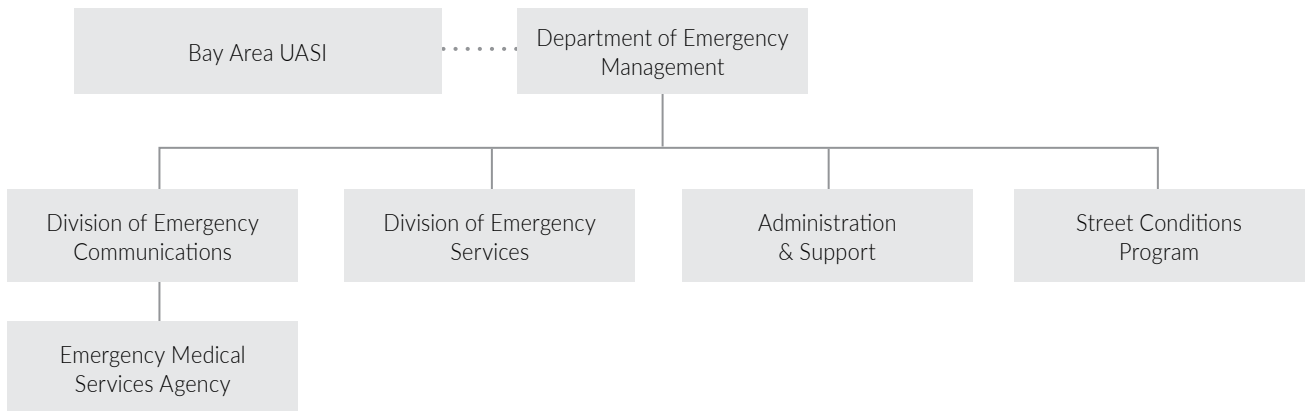


CALL VOLUME VERSUS PERFORMANCE. *Service Standard v. Average Daily Emergency Call Volume.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	
Educate & Engage Communities					
Percent of increase in number of AlertSF registrants	6.7%	1.0%	5.0%	0.0%	N/A
Invest in the 911 Center					
Average daily emergency call volume	1,902	1,900	1,900	1,900	1,900
Response to code 3 medical calls (in minutes) in 90th percentile	3.0	1.0	2.0	2.0	2.0
Average time (in minutes) from received to dispatch of Code 3 medical calls	2.6	2.2	2.0	2.0	2.0
Percentage of non-emergency calls answered within 1 minute	64%	65%	80%	80%	80%
Percentage of emergency calls answered within 10 seconds ("Ring Time")	77%	77%	90%	90%	90%
Percentage of emergency calls answered within 15 seconds ("Answer Time")	80%	79%	95%	95%	95%
Create a Thriving Workforce					
Number of new dispatchers successfully completing the training program	8.0	12	24	24	24
Ensure a Prepared & Resilient City					
Number of new emergency plans developed or existing emergency plans revised in the last 3 years	13	17	6.0	6.0	6.0

ORGANIZATIONAL STRUCTURE: EMERGENCY MANAGEMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	318.92	310.46	(8.46)	321.48	11.02
Non-Operating Positions (CAP/Other)	(5.79)	(6.00)	(0.21)	(6.00)	
Net Operating Positions	313.13	304.46	(8.67)	315.48	11.02

Sources

Intergovernmental: Federal	40,943,447	41,957,326	1,013,879	43,526,167	1,568,841
Charges for Services	1,314,678	1,305,883	(8,795)	1,343,291	37,408
Expenditure Recovery	1,150,271	4,183,938	3,033,667	4,183,938	
General Fund	95,365,786	93,382,356	(1,983,430)	100,629,815	7,247,459
Sources Total	138,774,182	140,829,503	2,055,321	149,683,211	8,853,708

Uses - Operating Expenditures

Salaries	52,495,328	55,909,569	3,414,241	59,133,842	3,224,273
Mandatory Fringe Benefits	16,904,528	17,223,144	318,616	18,411,734	1,188,590
Non-Personnel Services	33,969,190	36,335,893	2,366,703	37,357,496	1,021,603
City Grant Program	40,000	40,000		40,000	
Capital Outlay	1,023,295	2,122,680	1,099,385	2,122,680	
Debt Service	3,922,592	3,963,872	41,280	3,963,872	
Materials & Supplies	2,234,185	3,025,173	790,988	3,145,742	120,569
Programmatic Projects	19,300,908	12,684,197	(6,616,711)	15,643,276	2,959,079
Services Of Other Depts	8,884,156	9,524,975	640,819	9,864,569	339,594
Uses Total	138,774,182	140,829,503	2,055,321	149,683,211	8,853,708

Uses - By Division Description

DEM Administration	36,918,586	41,526,505	4,607,919	45,013,346	3,486,841
DEM Emergency Communications	46,706,178	51,915,279	5,209,101	55,743,706	3,828,427
DEM Emergency Services	15,836,989	7,105,075	(8,731,914)	7,133,399	28,324
DEM Homeland Security Grants	39,312,429	40,282,644	970,215	41,792,760	1,510,116
Uses by Division Total	138,774,182	140,829,503	2,055,321	149,683,211	8,853,708

ENVIRONMENT

MISSION

The Department of Environment's (ENV) mission is to advance climate protection and enhance the quality of life for all San Franciscans. ENV implements change-making environmental policies and delivers programs and services directly to residents and businesses that promote zero waste, protect human health, increase energy efficiency, prevent pollution, enhance biodiversity and reduce personal vehicle trips. ENV also works in partnership with city agencies and the public to implement San Francisco's ambitious Climate Action Plan. For more information about this department's services, please visit sfenvironment.org

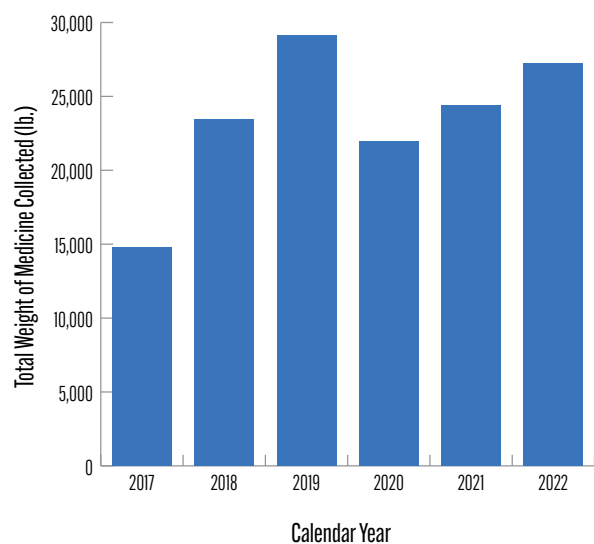
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$45.7 million for the Environment Department is \$13.4 million, or 41.4 percent, higher than the FY 2023-24 budget. This is primarily due to new state and federal grants. The FY 2025-26 proposed budget of \$36.2 million is \$9.5 million, or 20.7 percent lower, than the FY 2024-25 proposed budget. This change is due to expiring one-time grants in the prior year.

Keeping Drugs Off Our Streets and Out of Waterways

The Department of Environment's Safe Drug Disposal Stewardship Program, based on an ordinance championed by Mayor London N. Breed and enacted in 2015, has collected over 140,000 pounds of unwanted medications since 2017. The Safe Medicine Disposal program provides drop-off kiosks, mail-back envelopes, and collection events for residents to safely dispose of unused or expired medicine. These convenient options safeguard children, adults, pets, and wildlife from accidental ingestion or poisoning. The program uses

an Extended Producer Responsibility approach to protect public health and promote environmental sustainability by reducing pharmaceutical contamination in water bodies. This collaborative



SAFE MEDICINE DISPOSAL PROGRAM MEDICINE COLLECTION RESULTS. *The weight of unwanted medicine (in pounds) collected from 2017 to 2022.*

effort between residents, government, and industry keeps drugs off our streets and sets a precedent for positive effective public health interventions.

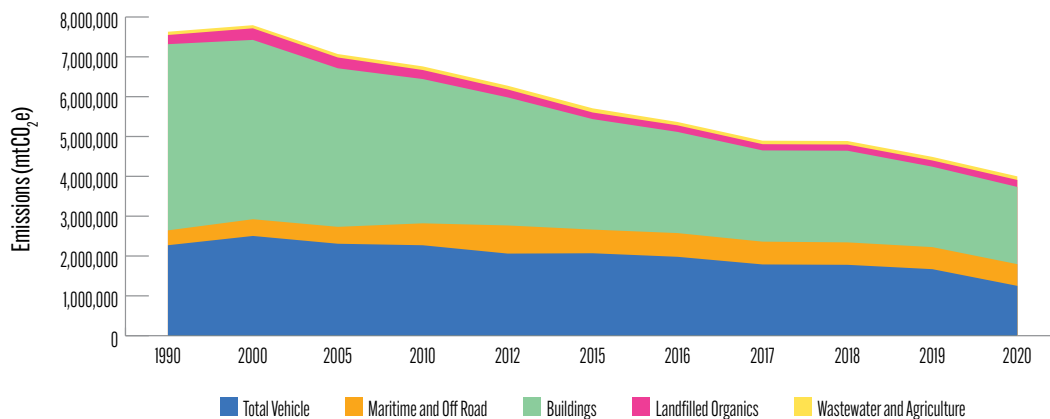
Funding our Future: Securing State and Federal Grants for Climate Projects

The federal government’s focus on building a greenhouse gas-free and climate just future through the release of billions in grant funding presents an unprecedented opportunity to accelerate the implementation of San Francisco’s Climate Action Plan. The Department of Environment (ENV) is taking advantage of this funding opportunity by aggressively pursuing grants at the state and federal level to increase business, community, and residential participation in emission reduction and zero waste initiatives. These additional resources will promote a higher quality of life for San Franciscans by bolstering decarbonization programs that promote equity and affordability, strengthening the City’s food recovery ecosystem for vulnerable communities and supporting community-led climate justice efforts. Since 2023, ENV has secured

\$45.8 million in outside funding from 13 successful traditional grant applications.

Energizing Lives and Saving Businesses Money

The BayREN Business program, spearheaded by the Department of Environment, is helping the City’s small businesses recover from the pandemic through money-saving sustainability measures. This publicly-funded program offers small businesses free energy efficiency assessments and financial incentives. Technical assistance is provided to support equipment upgrades, lowering maintenance costs. In 2023 alone, the program reached out to over 30 businesses, granting \$218,000 in rebates for lighting and refrigeration upgrades. These incentives enabled businesses to make energy-efficient changes at little to no cost – resulting in equipment upgrades and an immediate reduction in their energy bills. Moving into 2024, BayREN Business continues to serve as a catalyst for small business economic recovery and greenhouse gas emission reduction in San Francisco by recruiting new businesses to take advantage of the generous incentives.

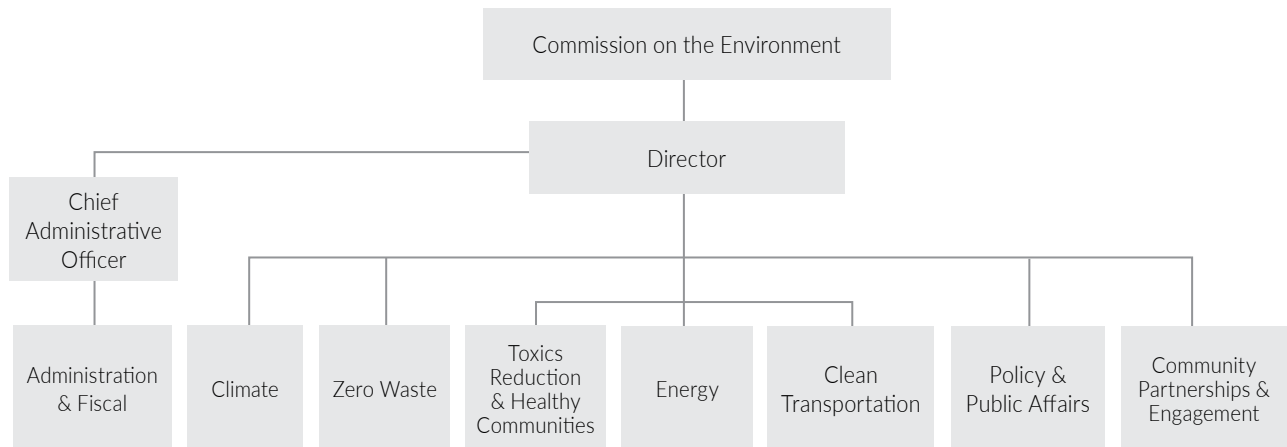


GREENHOUSE GAS EMISSIONS. *This chart displays sector based greenhouse gas emissions for San Francisco.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23		FY2023-24		FY2024-25	FY2025-26
	GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
ENVIRONMENT						
Fiscal Year	2022-2023	2023-2024		2024-2025	2025-2026	
Goal	Actuals	Projected	Target	Target	Target	
Strengthening community resilience						
Incentive dollars provided to multi-family housing and commercial sector customers for energy efficiency upgrades	\$2,211,000	\$3,538,310	\$2,000,000	\$4,000,000	\$4,000,000	
Number of certified Green Businesses (certified through the Green Business program) to improve environmental quality and affordability	386	415	375	420	425	
Percentage of all Department of the Environment grant funds allocated to low-income communities or public housing	57%	57%	50%	50%	50%	
Leading on climate action						
Total public zero emission vehicle charging and fueling stations	1,052	1,288	1,200	1,500	1,900	
Percent of vehicles registered in San Francisco that are zero emission vehicles	5.3%	8.0%	7.0%	10%	12%	
Floor area (in square feet) of existing commercial buildings which have reported on energy efficiency by submitting the required Annual Energy Benchmark Summary	140,890,790	148,000,000	145,000,000	165,000,000	165,000,000	
Percentage of City employees driving to work alone	34%	N/A	33%	33%	32%	
Greenhouse gas emissions percentage below 1990 levels	48%	48%	45%	45%	50%	
Eliminating waste						
Pounds of non-electronic household hazardous waste properly managed and recycled or disposed of through Recology SF	925,305	900,000	1,283,469	920,000	950,000	
Average workday tons of refuse to primary landfill	1,561	1,600	1,550	1,550	1,500	
Number of San Francisco homes serviced for household hazardous waste pickup (equivalent loads)	3,728	3,700	4,201	4,243	4,000	
Percentage of residential and small business refuse recovered through recycling and composting	51%	45%	53%	50%	55%	
Promoting healthy communities & ecosystems						
Percentage of SFE employees that have received racial equity and implicit bias training to ensure sustainability initiatives are equitable and accessible	96%	100%	100%	100%	100%	
Floor area (in square feet) of municipal building stock certified through an environmental rating system, such as LEED to lead and leverage interagency efforts to green San Francisco's built environment	11,147,913	12,050,000	12,050,000	12,050,000	12,250,000	
Floor area (in square feet) of private building stock certified through an environmental rating system, such as LEED or Green Point Rated to ensure environmental-friendly designed buildings	230,300,000	237,000,000	235,000,000	240,000,000	245,000,000	
Amplifying community action						
Number of K-12 students reached annually through the school education environmental sustainability program	11,868	13,000	13,000	13,000	20,000	
Number of interns and public service trainees recruited annually	34	32	34	34	34	

ORGANIZATIONAL STRUCTURE: ENVIRONMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	92.66	103.02	10.36	101.54	(1.48)
Non-Operating Positions (CAP/Other)	(10.00)	(10.71)	(0.71)	(13.48)	(2.77)
Net Operating Positions	82.66	92.31	9.65	88.06	(4.25)

Sources

Intergovernmental: Federal	1,000,000	2,596,610	1,596,610	400,000	(2,196,610)
Intergovernmental: State	5,509,991	14,777,281	9,267,290	9,037,471	(5,739,810)
Charges for Services	19,094,727	16,938,810	(2,155,917)	16,940,857	2,047
Rents & Concessions		106,832	106,832	423,667	316,835
Other Revenues	2,022,509	2,995,651	973,142	2,970,408	(25,243)
Expenditure Recovery	2,857,778	5,310,126	2,452,348	5,338,837	28,711
IntraFund Transfers In	4,168,084	5,048,014	879,930	3,142,636	(1,905,378)
Transfers In	1,439,932		(1,439,932)		
Beg Fund Balance - Budget Only	393,000	1,474,932	1,081,932	16,000	(1,458,932)
Transfer Adjustment-Source	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
General Fund		1,508,547	1,508,547	1,103,885	(404,662)
Sources Total	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)

Uses - Operating Expenditures

Salaries	9,887,748	11,628,631	1,740,883	11,466,948	(161,683)
Mandatory Fringe Benefits	3,988,601	4,504,881	516,280	4,559,957	55,076
Non-Personnel Services	8,116,100	15,964,811	7,848,711	10,005,690	(5,959,121)
City Grant Program	683,142	2,182,854	1,499,712	830,814	(1,352,040)
Intrafund Transfers Out	4,168,084	5,048,014	879,930	3,142,636	(1,905,378)
Materials & Supplies	244,896	249,508	4,612	273,752	24,244
Overhead and Allocations	1,026,629	2,926,165	1,899,536	2,445,174	(480,991)
Programmatic Projects	859,935	3,012,261	2,152,326	581,231	(2,431,030)
Services Of Other Depts	7,510,886	5,239,678	(2,271,208)	6,067,559	827,881
Transfer Adjustment - Uses	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
Uses Total	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)

Uses - By Division Description

ENV Environment	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)
Uses by Division Total	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)

ETHICS COMMISSION

MISSION

The mission of the Ethics Commission (ETH) is to promote the highest standards of ethical conduct in City government and to ensure transparency into campaign finance and lobbying activities. The Commission helps the City as a whole earn and maintain the public's trust and ensure equity, transparency, and fairness in government decision making. The Department administers campaign finance, lobbying, and ethics programs; provides trainings and advice on how to comply with the law; conducts policy analysis to improve ethics laws; serves as filing officer for public disclosures; and performs audits and investigations. For more information about the Commission's services, [SFethics.org](https://www.sfethics.org)

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$14.4 million for the Ethics Commission is \$6.8 million, or 90.9 percent, higher than the FY 2023-24 budget. This is primarily due to an increased contribution to the Election Campaign Fund. The FY 2025-26 proposed budget of \$7.8 million is \$6.6 million, or 45.7 percent, lower than the FY 2024-25 proposed budget. This is due to a decreased contribution to the Election Campaign Fund.

Proposition D

In the March 2024 election, voters approved Proposition D, which strengthens City ethics laws and requires nearly 6,000 City officers and employees to attend annual ethics training. The Ethics Commission (ETH) will administer the training program, which educates officials about key ethics rules. The department is also expanding its capacity to provide ethics advice so that City officers and employees have access to clear and effective guidance about ethics laws. These programs will

ensure that City operations are carried out in an equitable, accountable, and transparent manner that is free of any conflicts of interest.

Enforcement

The Enforcement Division investigates and pursues penalties for violations of the laws administered by the Ethics Commission. This essential function provides accountability throughout the City and deters future violations. Because of increased staffing, the Enforcement Division has successfully decreased the time it takes to resolve cases, increased the number of cases completed each year, and performed increasingly more complex and thorough investigations.

Campaign Audits

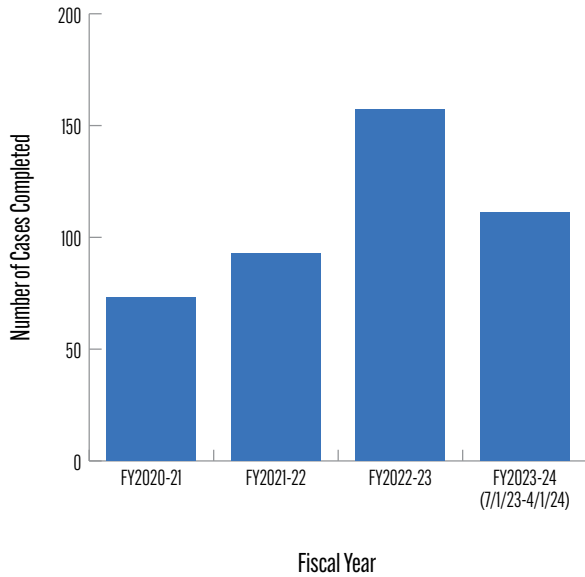
The Audits Division performs audits to determine whether political campaigns and lobbyists have filed timely and complete financial reports and whether they have violated City laws. Audits are

essential to ensure accountability and transparency when money is spent to influence City elections or governmental decision-making. In recent years, the Audits Division has experienced a backlog of campaign audits. The proposed FY 2024-25 budget will provide for a restructuring of the Audits Division to ensure that audits are completed in a timely and thorough manner.

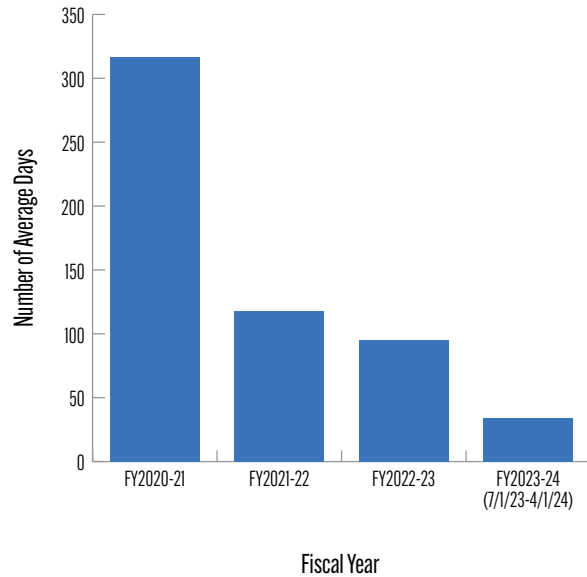
Program Administration

The Ethics Commission administers programs designed to ensure accountability and transparency in City government, including campaign finance,

conflicts of interest, Form 700, lobbying, permit expediting, and major developer programs. Administrative staff support each program by creating compliance materials, answering questions, providing technical support, and reviewing filings. The department is also responsible for ensuring general operational integrity by adhering to procurement and financial protocols, tracking performance measures, producing reports, and holding public meetings. The proposed FY 2025-26 budget provides for increased administrative staffing support to better provide for effective program administration and agency operations.



ENFORCEMENT CASES COMPLETED. *This table shows the total number of cases completed by the Ethics Commission's Enforcement Division since FY 2020-21.*



AVERAGE TIME TO COMPLETE PRELIMINARY REVIEWS. *This table shows the average completion time, in days, of all preliminary reviews conducted by the Ethics Commission since FY 2020-21.*

PERFORMANCE MEASURES

GOAL	FY2022-23		FY2023-24	FY2024-25	FY2025-26
	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Increase Accountability in Government					
Number of campaign committees and publicly financed candidate committees audited	0.0	8.0	19	3.0	15
Average age (in months) of open matters in preliminary review at end of the fiscal year	1.3	3.0	4.0	3.0	3.0
Number of investigations opened during the fiscal year	48	153	50	70	70
Enhance Transparency Through Public Disclosure					
Percentage of expected campaign finance statements (Form 460) filed on time	78%	85%	85%	85%	85%
Percentage of annual Statements of Economic Interests e-filed with the Ethics Commission on time	95%	94%	94%	94%	94%
Percentage of identified lobbyists filing reports on a timely basis	98%	99%	99%	99%	99%

ORGANIZATIONAL STRUCTURE: ETHICS COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	30.56	27.61	(2.95)	28.94	1.33
Non-Operating Positions (CAP/Other)					
Net Operating Positions	30.56	27.61	(2.95)	28.94	1.33

Sources

Charges for Services	2,450	2,450		2,450	
Fines, Forfeiture, & Penalties	62,750	62,750		62,750	
Licenses, Permits, & Franchises	92,000	92,000		92,000	
General Fund	7,380,672	14,229,618	6,848,946	7,659,351	(6,570,267)
Sources Total	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)

Uses - Operating Expenditures

Salaries	4,490,066	4,365,360	(124,706)	4,739,821	374,461
Mandatory Fringe Benefits	1,598,439	1,522,833	(75,606)	1,655,966	133,133
Non-Personnel Services	270,160	277,384	7,224	220,441	(56,943)
City Grant Program	446,860		(446,860)		
Materials & Supplies	66,120	26,617	(39,503)	30,037	3,420
Programmatic Projects		7,525,700	7,525,700	473,260	(7,052,440)
Services Of Other Depts	666,227	668,924	2,697	697,026	28,102
Uses Total	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)

Uses - By Division Description

ETH Ethics Commission	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
Uses by Division Total	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)

FINE ARTS MUSEUMS

MISSION

The Fine Arts Museums of San Francisco (FAM) was formed in 1972 with the merger of the de Young and Legion of Honor museums. The Fine Arts Museums' mission is to connect visitors with local and global art in order to promote their knowledge of and curiosity about the past, deepen their engagement with the art and ideas of today, and stimulate their creative agency in their own futures. FAM is further envisioned as a forum that stimulates community and visitor conversations and explorations by applying inclusive and equitable perspectives to collections and the histories they embody, and to support staff to realize their potential in an inclusive and equitable workplace. For more information about this department's services, please visit famsf.org

BUDGET ISSUES & DETAILS

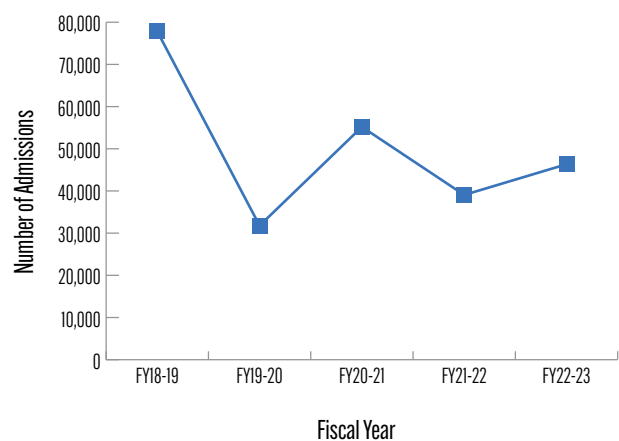
The proposed Fiscal Year (FY) 2024-25 budget of \$23.9 million for the Fine Arts Museum is \$0.6 million, or 2.6 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of \$24.5 million is \$0.6 million, or 2.6 percent, lower than the FY 2024-25 proposed budget. This change is primarily due to reductions in capital funding.

Exhibitions that Ruminates History and Entice Audiences

The Museums offer a wide range of programs that expand knowledge and provide audiences with an inclusive and equitable lens on historic and contemporary issues. This programming supports economic recovery by welcoming an expanded audiences to the Museums. The Museums will offer several special exhibitions in FY 2024-25, covering a wide range of art and artists that focus on gender, music, and politics.

Equitable Access to the Museums through Free Saturdays

The Museums ensure that the City's collections are accessible to all City residents. The Free Saturdays program was established in April



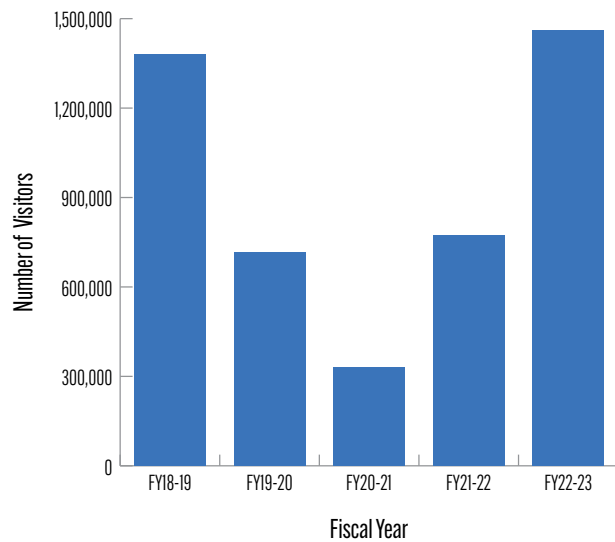
FREE STUDENT MUSEUM VISITS. *Museum visits and programming are provided free of charge at the Fine Arts Museums for thousands of local students each year.*

2019 to provide free general admission to every San Franciscan. In October 2019, the Museums expanded the program to all residents. As part of the Free Saturday program, the Museums provide a variety of complimentary public and family programming every Saturday. Since its inception, the program has provided over 590,000 free visits.

In addition to Free Saturdays, FAM provides free general admission through Museums For All and

for all visitors with disabilities. FAM continues to offer free general admission to all every first Tuesday of the month. School group admission and programs are also free of charge, including for special exhibitions. Several Access Mondays each year provide free general and special exhibition admission and facilitated programs for individuals with disabilities. This programming increases diversity and financial accessibility at the museums.

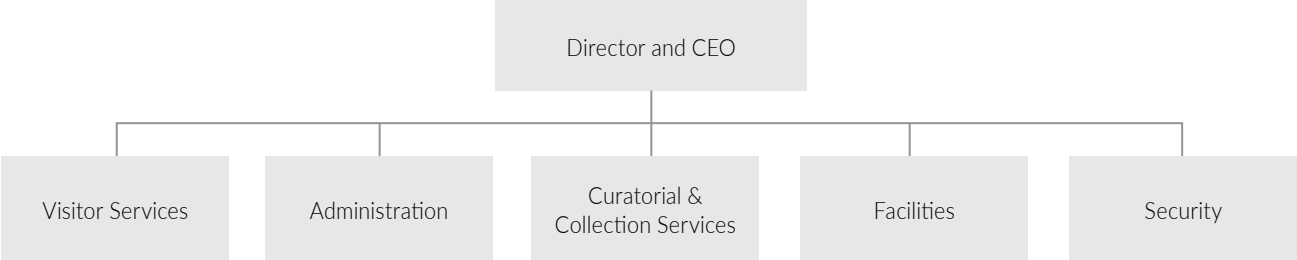
ANNUAL VISITORS. *The Fine Arts Museums of San Francisco, comprising of the de Young Museum and the Legion of Honor, is among the most visited arts institutions in the United States.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Create a dynamic, efficient, and financially secure organization				
City cost per visitor (All museums)	\$14	\$15	\$15	\$15
# of employees for whom performance appraisals were scheduled (FAM)	97	103	103	103
# of employees for whom scheduled performance appraisals were completed (FAM)	72	103	103	103
Lead as two of the major museums on the West Coast				
Number of de Young visitors	1,066,221	1,000,000	1,000,000	1,000,000
Number of paid memberships	98,356	100,000	100,000	100,000
Number of Legion of Honor visitors	393,362	300,000	300,000	300,000
Present extraordinary exhibitions and build on Collection's strengths				
Number of exhibitions	18	18	18	18
Number of acquisitions through gifts, bequests and purchases	808	816	750	750
Create a welcoming and stimulating environment for all audiences				
Number of participants in public programs	79,467	200,000	200,000	200,000
Support education and engagement programs				
Number of San Francisco school children and youth participating in education programs	27,800	24,000	24,000	24,000
Number of all school children and youth participating in education programs	46,334	50,000	50,000	50,000

ORGANIZATIONAL STRUCTURE: FINE ARTS MUSEUM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	107.91	108.17	0.26	108.17	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	107.91	108.17	0.26	108.17	0.00

Sources

Charges for Services	1,161,188	1,196,375	35,187	1,232,266	35,891
Expenditure Recovery	179,000	179,000		179,000	
Beg Fund Balance - Budget Only		75,194	75,194		(75,194)
General Fund	21,907,173	22,405,251	498,078	23,074,420	669,169
Sources Total	23,247,361	23,855,820	608,459	24,485,686	629,866

Uses - Operating Expenditures

Salaries	10,811,764	11,228,127	416,363	11,635,078	406,951
Mandatory Fringe Benefits	4,468,127	4,654,805	186,678	4,848,065	193,260
Non-Personnel Services	625,489	733,134	107,645	652,954	(80,180)
Capital Outlay	1,795,956	1,836,802	40,846	1,237,991	(598,811)
Materials & Supplies	43,250	60,990	17,740	60,990	
Overhead and Allocations	69,291	37,774	(31,517)	37,774	
Services Of Other Depts	5,433,484	5,304,188	(129,296)	6,012,834	708,646
Uses Total	23,247,361	23,855,820	608,459	24,485,686	629,866

Uses - By Division Description

FAM Fine Arts Museum	23,247,361	23,855,820	608,459	24,485,686	629,866
Uses by Division Total	23,247,361	23,855,820	608,459	24,485,686	629,866

FIRE DEPARTMENT

MISSION

The mission of the San Francisco Fire Department is to protect the lives and property of the people of San Francisco and its visitors from fires, natural disasters, accidents, hazardous materials incidents, and other causes requiring a rapid and skilled emergency response; serve the needs of its most vulnerable residents through community paramedicine, and save lives and reduce suffering by providing emergency medical services; prevent harm through prevention services and education programs; and to provide a work environment that is free from harassment and discrimination, and values health, wellness, cultural diversity, and equity. For more information about this department's services, please visit sf-fire.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$531.2 million for the Fire Department is \$19.9 million, or 3.9 percent, higher than the FY 2023-24 budget. This is primarily due to increased overtime, salary and benefit cost increases, and materials and supplies increases. The FY 2025-26 proposed budget of \$547.1 million is \$15.8 million, or 3.0 percent, higher than the FY 2024-25 proposed budget. This change is due to ongoing salary and benefit cost increases.

Investment in Hiring

The Mayor's proposed budget supports important hiring initiatives for Fire Suppression, Emergency Medical Services (EMS), and Community Paramedicine divisions, as the Fire Department continues to address staffing challenges brought on by the COVID pandemic. The proposed FY 2024-25 and FY 2025-26 budget includes funding to support two H-2 Firefighter academies in each year,

and additional academies to support established staffing levels in the EMS and Community Paramedicine Divisions. These investments are crucial for the Department to meet its goal of reducing mandatory overtime and maintaining healthy staffing levels for emergency operations.

Expanding Scope of Emergency Services

Current year estimated call volume levels are projected to be the highest in the history of the San Francisco Fire Department, as the Department has far surpassed pre-pandemic levels. The roles and responsibilities of the Fire Department have increased in recent years, seeing the Department take on additional initiatives related to behavioral and mental health, homelessness, and support for small businesses. The Mayor's proposed budget continues the work of the Department with its City partners in these areas.

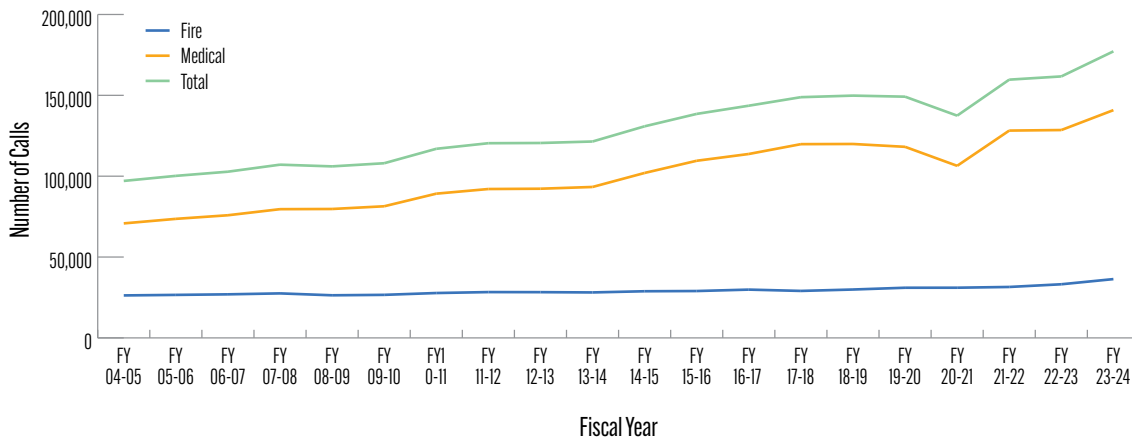
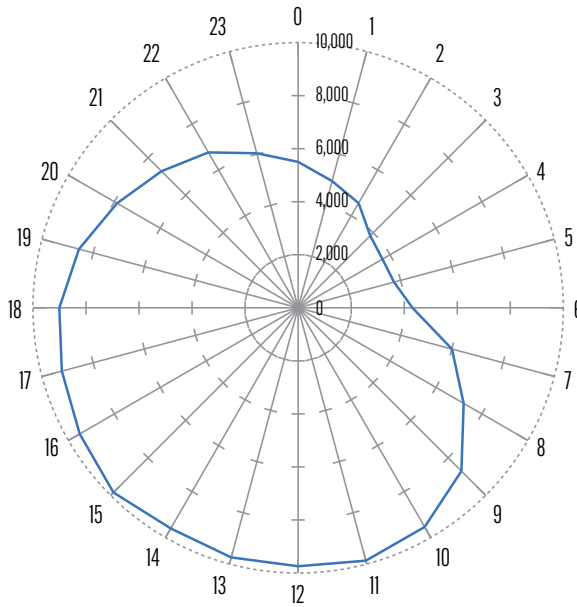
Supporting Department Infrastructure

One of the Department’s top priorities is supporting its infrastructure, including fleet, equipment, and facilities. In the Mayor’s proposed budget, there is \$3 million in FY 2024-25 and \$2.5 million in FY 2025-26 allocated to support fleet and equipment initiatives. In addition, the Department’s budget includes investments to

mitigate inflation and supply chain impacts to prices for crucial goods and services that directly support front-line emergency services.

The Mayor’s proposed budget also funds \$5.6 million in capital projects at the Fire Department over two years, including facilities maintenance, heavy equipment replacement, and electrical upgrades at Fire facilities.

CALLS FOR SERVICE BY HOUR 2022.
A breakdown of the busiest periods for call volume for the Fire Department.



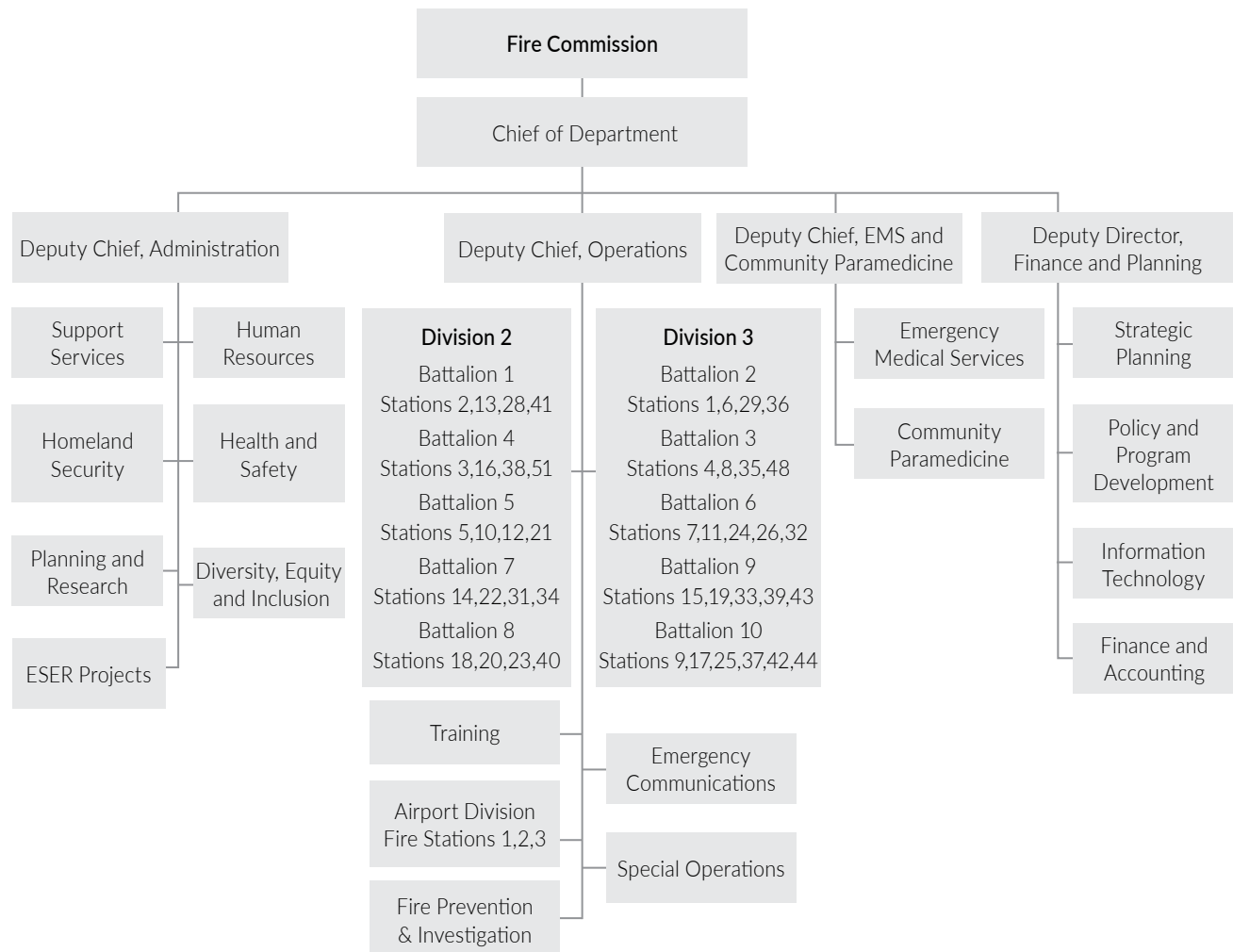
CALLS FOR EMERGENCY SERVICES.

Total call volume for the Fire Department has recovered to exceed pre-pandemic levels.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Prioritize Employee & Community Engagement				
Number of citizens trained in emergency techniques and procedures	751	1,200	1,200	1,200
Number of public education presentations	70	70	25	100
Emphasize the Physical and Mental Health and Wellness of Department employees				
Number of probationary firefighter training hours	N/A	50,000	100,000	100,000
Number of new recruits trained	N/A	150	150	150
Provide the Highest Level of Service				
Number of Code 3 (Emergency) Incidents	102,210	106,000	100,000	100,000
Total number of arson incidents	161	180	220	220
Total arson arrests	22	40	60	60
Total number of responses to emergency incidents	384,123	390,000	360,000	390,000
Number of fires extinguished	6,030	6,000	4,000	6,000
Percentage of First Responders (Basic Life Support) that arrive on-scene within 4 minutes 30 seconds to life-threatening medical emergencies	67%	67%	90%	90%
Number of Code 2 (Non Emergency) Incidents	71,025	70,500	70,000	70,000
Percentage of ambulances that arrive on-scene within 20 minutes to non-life-threatening medical emergencies	86%	87%	90%	90%
Percentage of ambulances that arrive on-scene within 10 minutes to life-threatening medical emergencies	88%	87%	90%	90%
Percentage of First Responders (Advanced Life Support) that arrive on-scene within 7 minutes to life-threatening medical emergencies	90%	90%	90%	90%

ORGANIZATIONAL STRUCTURE: FIRE DEPARTMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	1,904.70	1,934.21	29.51	1,934.41	0.20
Non-Operating Positions (CAP/Other)	(98.80)	(103.00)	(4.20)	(103.00)	
Net Operating Positions	1,805.90	1,831.21	25.31	1,831.41	0.20

Sources

Intergovernmental: Federal	1,354,313	1,387,784	33,471	1,422,427	34,643
Intergovernmental: State	51,710,000	51,280,000	(430,000)	52,670,000	1,390,000
Charges for Services	60,454,669	62,871,080	2,416,411	62,935,085	64,005
Rents & Concessions	320,000	320,000		320,000	
Expenditure Recovery	13,183,066	13,863,243	680,177	14,325,375	462,132
IntraFund Transfers In	1,801,498		(1,801,498)		
Transfers In	1,354,313	1,387,784	33,471	1,422,427	34,643
Transfer Adjustment-Source	31,606,885	34,725,580	3,118,695	36,410,354	1,684,774
General Fund	349,499,737	365,389,717	15,889,980	377,547,237	12,157,520
Sources Total	511,284,481	531,225,188	19,940,707	547,052,905	15,827,717

Uses - Operating Expenditures

Salaries	361,097,906	376,902,009	15,804,103	389,151,337	12,249,328
Mandatory Fringe Benefits	91,308,107	95,959,083	4,650,976	99,479,331	3,520,248
Non-Personnel Services	3,101,959	3,364,719	262,760	3,034,376	(330,343)
Capital Outlay	6,594,338	5,484,914	(1,109,424)	5,114,160	(370,754)
Intrafund Transfers Out	1,801,498		(1,801,498)		
Materials & Supplies	9,128,447	8,884,026	(244,421)	7,634,026	(1,250,000)
Overhead and Allocations	193,460	177,024	(16,436)	177,024	
Programmatic Projects	2,475,000	2,475,000		2,475,000	
Services Of Other Depts	37,385,264	37,978,413	593,149	39,987,651	2,009,238
Transfers Out	1,354,313	1,387,784	33,471	1,422,427	34,643
Transfer Adjustment - Uses	(3,155,811)	(1,387,784)	1,768,027	(1,422,427)	(34,643)
Uses Total	511,284,481	531,225,188	19,940,707	547,052,905	15,827,717

Uses - By Division Description

FIR Administration	31,257,150	31,581,141	323,991	32,505,937	924,796
FIR Airport	34,762,696	36,113,364	1,350,668	37,832,781	1,719,417
FIR Capital Project & Grants	2,109,442	2,484,914	375,472	2,614,160	129,246
FIR Fireboat	4,016,923	4,253,864	236,941	4,363,178	109,314
FIR Investigation	3,287,701	3,380,327	92,626	3,517,407	137,080
FIR Nert	346,946	394,354	47,408	404,007	9,653
FIR Operations	373,417,138	389,558,844	16,141,706	400,951,596	11,392,752
FIR Prevention	23,999,249	24,707,438	708,189	25,716,468	1,009,030
FIR Support Services	33,326,041	33,881,619	555,578	34,074,137	192,518
FIR Training	4,761,195	4,869,323	108,128	5,073,234	203,911
Uses by Division Total	511,284,481	531,225,188	19,940,707	547,052,905	15,827,717

GENERAL CITY RESPONSIBILITY

MISSION

General City Responsibility is a departmental designation for expenditures and revenues that are not directly attributable to one City department, or that are citywide in nature. Examples of citywide expenditures are voter mandated General Fund support for transit, libraries, and other baselines, the General Fund portion of retiree health premiums, nonprofit cost of doing business increases, required reserve deposits, and debt service. These costs are budgeted in General City Responsibility rather than allocating costs to departments. Examples of citywide revenues deposited into General City Responsibility are undesignated property taxes, business taxes, and hotel taxes. These revenues are transferred to departments in the form of General Fund subsidy allocations.

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Non-Operating Positions (CAP/Other)					
Net Operating Positions					
Sources					
Business Taxes	852,989,800	885,837,187	32,847,387	956,886,689	71,049,502
Property Taxes	2,900,433,086	2,844,897,788	(55,535,298)	2,721,724,087	(123,173,701)
Other Local Taxes	1,117,350,000	1,126,170,000	8,820,000	1,215,070,000	88,900,000
Intergovernmental: Federal	170,000,000	80,000,000	(90,000,000)	155,700,000	75,700,000
Intergovernmental: State	5,804,684	5,150,000	(654,684)	5,150,000	
Charges for Services	26,176,603	27,651,672	1,475,069	27,651,672	
Fines, Forfeiture, & Penalties	20,240,266	18,179,702	(2,060,564)	19,389,000	1,209,298
Licenses, Permits, & Franchises	15,590,000	16,240,000	650,000	16,050,000	(190,000)
Other Revenues	5,860,907	10,605,841	4,744,934	15,491,306	4,885,465
Interest & Investment Income	114,727,000	140,443,232	25,716,232	140,442,421	(811)
Expenditure Recovery	1,958,869	1,934,088	(24,781)	1,934,088	
IntraFund Transfers In	883,833,908	693,004,372	(190,829,536)	643,324,801	(49,679,571)
Transfers In	88,086,750	91,929,000	3,842,250	90,359,000	(1,570,000)
Beg Fund Balance - Budget Only	129,464,987	225,854,162	96,389,175	219,564,822	(6,289,340)
Prior Year Designated Reserve	94,678,343	67,665,991	(27,012,352)	54,848,688	(12,817,303)
Transfer Adjustment-Source	(15,700,000)	(2,271,000)	13,429,000	(2,381,000)	(110,000)
General Fund	(4,581,221,124)	(4,645,357,067)	(64,135,943)	(4,842,362,747)	(197,005,680)
Sources Total	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)

TOTAL BUDGET – HISTORICAL COMPARISON, *CONTINUED*

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Uses - Operating Expenditures					
Mandatory Fringe Benefits	88,692,776	90,155,160	1,462,384	96,123,371	5,968,211
Non-Personnel Services	20,215,790	19,574,790	(641,000)	19,574,790	
City Grant Program	7,200,000	11,620,085	4,420,085	16,182,648	4,562,563
Debt Service	418,147,554	405,354,331	(12,793,223)	282,394,393	(122,959,938)
Intrafund Transfers Out	884,432,147	693,544,157	(190,887,990)	643,864,586	(49,679,571)
Programmatic Projects	15,056,919	10,092,095	(4,964,824)	5,092,095	(5,000,000)
Services Of Other Depts	49,113,223	46,993,337	(2,119,886)	50,260,286	3,266,949
Transfers Out	274,475,670	261,802,013	(12,673,657)	267,591,958	5,789,945
Unappropriated Rev-Designated	70,840,000	14,570,000	(56,270,000)	22,600,000	8,030,000
Unappropriated Rev Retained	17,800,000	36,500,000	18,700,000	37,539,700	1,039,700
Transfer Adjustment - Uses	(15,700,000)	(2,271,000)	13,429,000	(2,381,000)	(110,000)
Uses Total	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
Uses - By Division Description					
GEN General City Responsibility	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
Uses by Division Total	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)

HEALTH SERVICE SYSTEM

MISSION

The San Francisco Health Service System (SFHSS) is dedicated to preserving and improving sustainable, quality health benefits and to enhancing the well-being of employees, retirees and their families. For more information about this department's services, please visit [SFHSS.ORG](https://www.sfhss.org)

BUDGET ISSUES & DETAILS

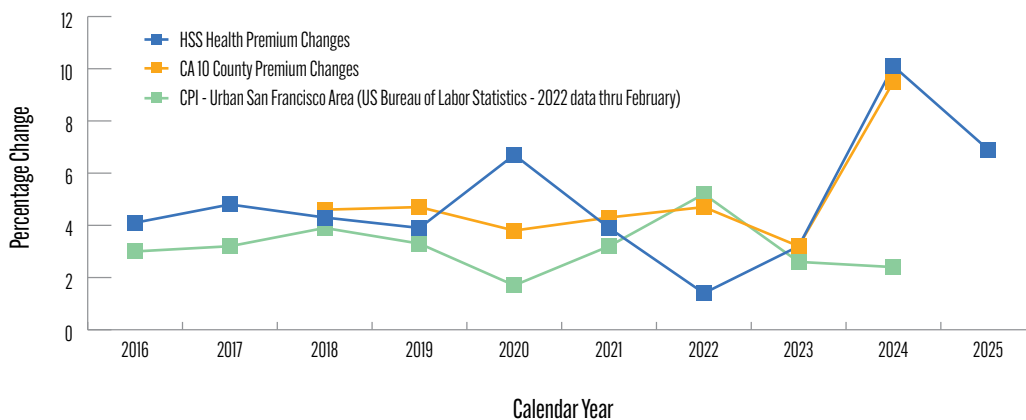
The proposed Fiscal Year (FY) 2024-25 proposed budget of \$11.3 million for the Health Service System is \$2.6 million, or 18.8 percent, lower than the FY 2023-24 budget due to shifting costs to the HSS Trust Fund. The FY 2025-26 proposed budget of \$11.5 million is \$0.3 million, or 2.4 percent, higher than the FY 2024-25 proposed budget. This is primarily due to salary and benefit cost increases.

The FY 2025-26 proposed budget of \$13.4 million is \$770,000, or 0.6 percent, higher than the FY 2024-25 proposed budget. This is primarily due to increases of \$363,000 in salaries and benefits, attributable to wage increase agreements, coupled

with decreases of \$157,000 non-personnel, \$23,000 in materials and supplies, and \$106,000 in work orders.

SFHSS completed its 2023-25 strategic plan in November 2022. The strategic goals in this plan are:

- Foster equity through intentional organizational culture, accessibility, inclusion and belonging.
- Advance primary care practice and member engagement to ensure the right care, at the right time and place.
- Provide affordable and sustainable healthcare and high-quality well-being services through value-driven decisions and program design.



SFHSS MEDICAL RATES TREND VS BENCHMARKS, CALENDAR YEAR-OVER-YEAR.

Comparison of SFHSS change in medical rates to California 10 county average and CPI. The rising cost of healthcare has outpaced inflation in most years. Due to the lagging impact of higher inflation HSS and California average rates peaked in 2024 and have moderated in 2025.

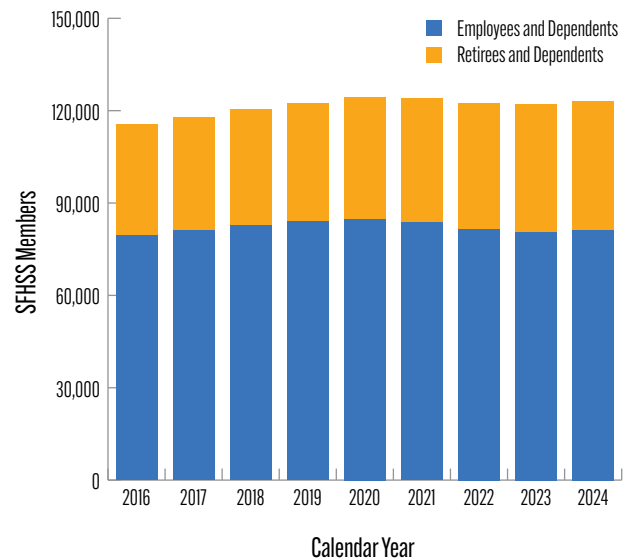
- Support the mental health and well-being of our membership by reducing stigma and addressing barriers to care in partnership with key stakeholders.

The Mayor’s proposed budget supports SFHSS’s strategic goals to ensure the Department delivers quality services. SFHSS membership covers 123,000 active employees, dependents, and retirees. The Department’s community engagement efforts center around the Member Services Division, which provides front-line support through consultation and enrollment. Additionally, the Well-Being Division advises City departments on Well-Being Annual Plans. The Department’s Wellness Center offers exercise challenges, flu clinics and benefits fairs, and the Employee Assistance Program provides individual counseling sessions, organizational development consultation, and critical incident response.

Healthcare Sustainability Fund

The Healthcare Sustainability Fund (HSF) was established under San Francisco City Charter Section A8.423. The HSF budget covers annual activities and multi-year implementation of

strategic initiatives to improve the member service experience, mitigate rising health care costs, and invest in the well-being of all members. SFHSS has utilized sources in HSF to fund projects, including an updated member communications plan, member self-service eBenefits, and telephony replacement including integration with customer relationship management tool.

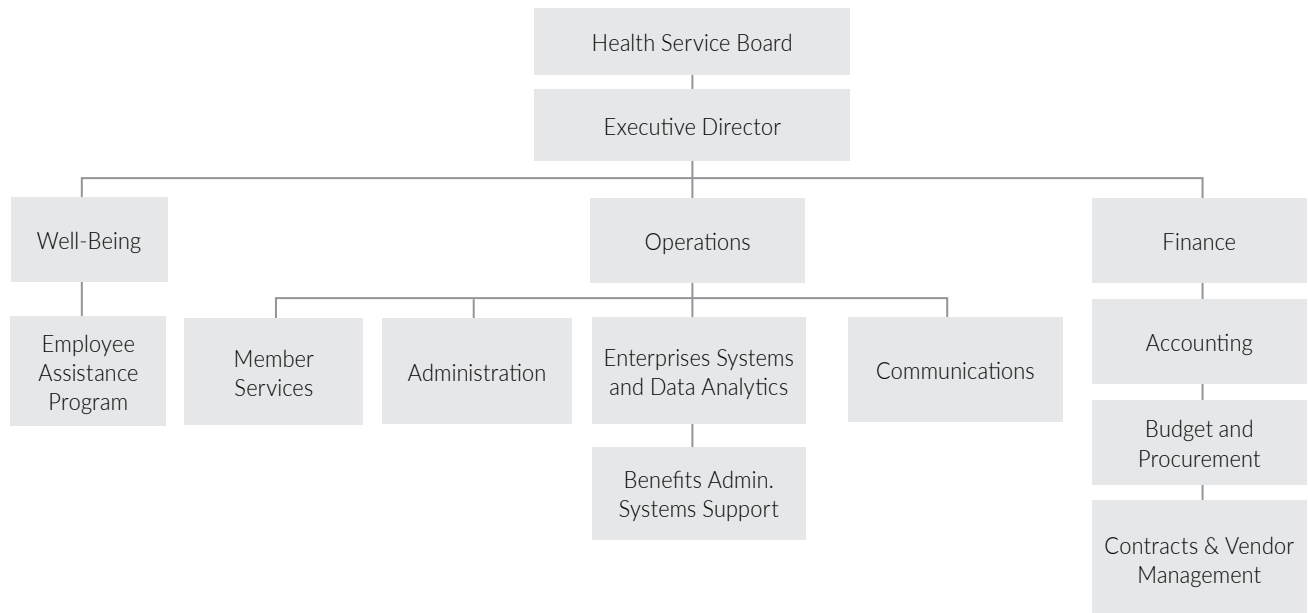


SFHSS ENROLLMENT TREND. SFHSS enrollment grew for the first time in 2024 after the pandemic as vacant positions are filled.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Educate and empower HSS members				
Number of Unique Visitors to http://sfhss.org/	197,043	220,000	160,000	227,000
Number of vaccinations at worksite/health fair-based flu clinics	2,309	3,000	2,424	3,000
Ensure operational excellence				
Average lobby wait time (in minutes)	N/A	0.0	0.0	0.0
Average time to answer telephone calls (in seconds)	668	600	54	180
Call abandonment rate	20%	10%	2.4%	10%
Percentage of appeals responded to within 60 days and appeals not reaching the Health Service Board	39%	30%	30%	30%
Percentage of vendor contracts that are current and final for the executed plan year	87%	100%	100%	100%
Percentage of vendor contracts that include HSS specific performance guarantees	69%	79%	73%	79%
Promote an informed, transparent, effective governance				
Number of findings of audit reports with reportable material weakness in annual external and internal audit	0.0	0.0	0.0	0.0
Percentage of accounts current in premium payments (delinquent less than 60 days)	99%	99%	100%	99%
Provide affordable, quality healthcare to City workers				
Percentage of departments with Wellness Champions	72%	75%	86%	75%

ORGANIZATIONAL STRUCTURE: HEALTH SERVICE SYSTEM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	57.02	56.39	(0.63)	56.35	(0.04)
Non-Operating Positions (CAP/Other)	(9.35)	(16.35)	(7.00)	(16.35)	
Net Operating Positions	47.67	40.04	(7.63)	40.00	(0.04)

Sources

Charges for Services	9,131		(9,131)		
Other Revenues	460,000	640,958	180,958	580,000	(60,958)
Expenditure Recovery	13,392,951	10,613,691	(2,779,260)	10,941,335	327,644
General Fund					
Sources Total	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686

Uses - Operating Expenditures

Salaries	6,308,915	5,412,694	(896,221)	5,627,529	214,835
Mandatory Fringe Benefits	2,613,811	2,286,437	(327,374)	2,388,866	102,429
Non-Personnel Services	2,522,965	1,512,493	(1,010,472)	1,600,072	87,579
Materials & Supplies	44,459	50,673	6,214	23,573	(27,100)
Services Of Other Depts	2,371,932	1,992,352	(379,580)	1,881,295	(111,057)
Uses Total	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686

Uses - By Division Description

HSS Health Service System	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Uses by Division Total	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686

HOMELESSNESS AND SUPPORTIVE HOUSING

MISSION

The Department of Homelessness and Supportive Housing strives to make homelessness in San Francisco rare, brief, and a one-time occurrence, through the provision of coordinated, compassionate, and high-quality services. For more information about this department's services, please visit hsh.sfgov.org.

BUDGET ISSUES & DETAILS

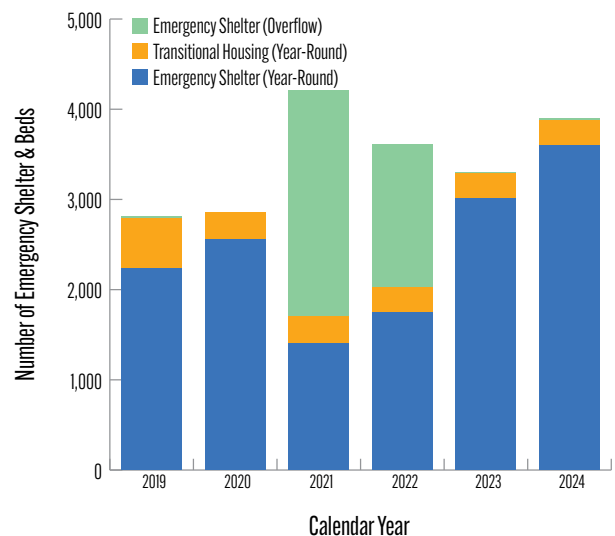
The proposed Fiscal Year (FY) 2043-25 budget of \$846.7 million for the Department of Homelessness and Supportive Housing is \$133.5 million, or 18.7 percent, higher than the FY 2023-24 budget. This is primarily due to the leveraging of Our City, Our Home funds and interest earnings for the funding of Family and Transitional Aged Youth housing expansions. The FY 2025-26 proposed budget of \$677 million is \$169.7 million, or 20 percent, lower than the FY 2023-24 proposed budget. This is primarily due to expiring one-time state funding budgeted in FY 2024-25, as well as multi-year spending plans currently budgeted in FY 2024-25 that will continue to be spent in FY 2025-26.

Reducing Family Homelessness

In recent months, the City has experienced an increase in the number of families with children seeking emergency shelter. The City's homelessness response system provides more than 300 family shelter and transitional housing beds and supports more than 2,300 units of family housing for formerly homeless households.

The proposed budget includes a \$50.4 million investment in expansion of emergency family

shelter, rapid-rehousing subsidies and time-limited rental assistance. To fund this initiative, the proposed budget allocates \$2.9 million in General Fund support, \$17.6 million in interest earnings from the OCOH Fund, combined with \$20 million in OCOH funds earmarked for family housing and \$9.9 million earmarked for transitional age youth



NUMBER OF EMERGENCY SHELTER AND TRANSITIONAL HOUSING BEDS. *Number of emergency shelter and transitional housing beds from 2019 to 2024. The City had 3,894 shelter and transitional housing beds in 2024.*

(TAY) housing appropriated in the prior year’s budget. The plan includes \$11.6 million for 115 emergency hotel vouchers to provide temporary shelter serving over 600 families during the next 18 months. The proposal also allocates \$38.8 million for an additional 215 rapid rehousing and shallow rental subsidies for families, including 50 rapid rehousing subsidies for young adult-headed families. HSH expects that these additional investments, combined with HSH’s current funding level, will enable the rehousing of more than 450 families in the next two years.

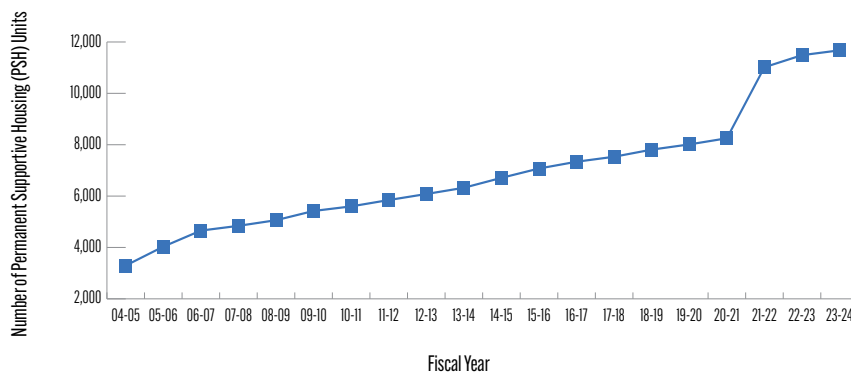
Expanding Housing Options for Transitional Age Youth

The proposed budget includes a \$37.8 million investment in new rapid rehousing subsidies, permanent flexible housing and housing ladder subsidies, and acquisition of a new housing site for transitional age youth (TAY). The proposed budget fully funds the initiative using OCOH funds earmarked for TAY housing. The proposal allocates \$29.8 million for 235 rapid rehousing subsidies, including 60 subsidies for youth exiting transitional housing and 15 subsidies for youth affected by violence. The proposal also includes

\$1.5 million in ongoing funding for 50 permanent flexible housing subsidies or housing ladder subsidies, totaling \$3 million in the proposed FY 2024-25 and FY 2026-26 budget. Lastly, the proposed budget allocates \$5 million to acquire a new housing site for justice-involved youth to support the Just Home Project, an initiative led by the MacArthur Foundation and Urban Institute focused on breaking the cycle of housing instability and incarceration.

Expanding the City’s Emergency Shelter Capacity

The proposed budget leverages state grant funds and reallocated General Fund savings within the Department to maintain more than 4,000 beds citywide and add new shelter sites. This investment includes reallocating local funds and leveraging multiple grant funds to continue more than 500 shelter beds that would otherwise have closed. The proposed budget funds 80 new slots at Jerrold Commons, a program in the Bayview that serves approximately 95 people by providing RV spaces and cabins. The proposed budget also allocates one-time funds to construct a temporary safe parking program once a site is identified.

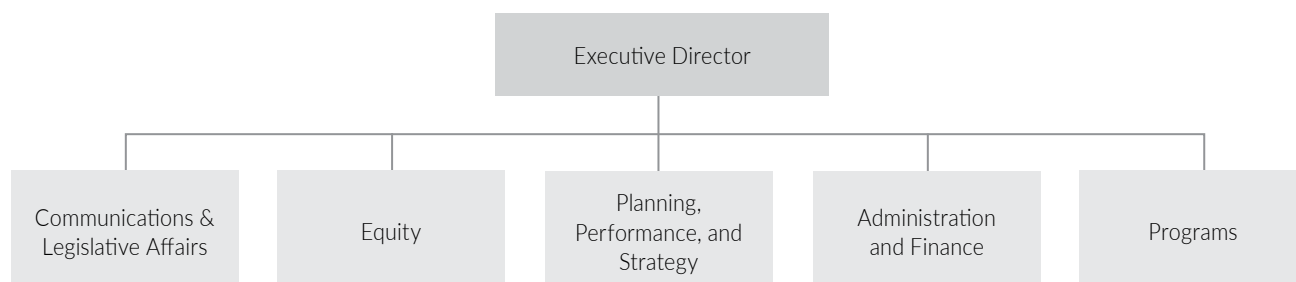


NUMBER OF PERMANENT SUPPORTIVE HOUSING UNITS. *The City has invested in the largest expansion of permanent supportive housing (PSH) in 20 years. At the end of FY 2023-24, the City had 11,675 units of PSH.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Homelessness Prevention				
Number of households that secured and/or maintained housing due to homelessness prevention grant	1,419	1,300	600	1,200
Temporary Shelter				
Percent of case managed families in individual room shelters that are placed in permanent or transitional housing, enter a treatment program, or reunite with family	65%	65%	65%	65%
Percentage of all available year-round adult homeless shelter beds used	95%	95%	95%	95%
Problem Solving				
Number of households whose homelessness was resolved through Problem Solving interventions	1,000	984	700	1,000
Rapid Rehousing				
Number of adults leaving homelessness due to rapid rehousing rental subsidy	351	380	164	162
Number of families leaving homelessness due to a rapid rehousing rental subsidy	213	186	96	103
Number of households leaving homelessness due to a rapid rehousing rental subsidy	564	566	260	123
Permanent Supportive Housing				
Number of adults leaving homelessness due to placement in permanent supportive housing	2,007	1,816	1,323	1,451
Number of families leaving homelessness due to placement in permanent supportive housing	82	262	201	306
Percent of households (includes adults and families) in permanent supportive housing that remained or exited to other permanent housing	97%	97%	95%	95%

ORGANIZATIONAL STRUCTURE: HOMELESSNESS AND SUPPORTIVE HOUSING



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	271.71	282.30	10.59	283.22	0.92
Non-Operating Positions (CAP/Other)	(24.58)	(22.00)	2.58	(22.00)	
Net Operating Positions	247.13	260.30	13.17	261.22	0.92

Sources

Business Taxes	218,445,150	203,110,000	(15,335,150)	207,570,000	4,460,000
Intergovernmental: Federal	62,799,252	62,815,200	15,948	62,800,608	(14,592)
Intergovernmental: State	73,499,050	56,357,456	(17,141,594)		(56,357,456)
Charges for Services	6,683,325	13,971,642	7,288,317	13,971,642	
Rents & Concessions	129,840	129,840		129,840	
Interest & Investment Income	12,596,000	22,021,033	9,425,033	16,767,967	(5,253,066)
Expenditure Recovery	11,110,401	11,751,996	641,595	11,815,299	63,303
IntraFund Transfers In	22,366,301	23,118,299	751,998	23,118,299	
Beg Fund Balance - Budget Only	3,550,000	137,230,630	133,680,630	34,563,634	(102,666,996)
General Fund	302,113,262	316,243,672	14,130,410	306,311,386	(9,932,286)
Sources Total	713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)

Uses - Operating Expenditures

Salaries	33,095,318	35,882,994	2,787,676	37,339,967	1,456,973
Mandatory Fringe Benefits	11,997,459	13,060,845	1,063,386	13,614,338	553,493
Non-Personnel Services	29,705,466	27,799,805	(1,905,661)	25,865,369	(1,934,436)
City Grant Program	485,967,886	607,229,908	121,262,022	471,786,351	(135,443,557)
Capital Outlay	1,500,000		(1,500,000)		
Aid Assistance	2,754,382	2,754,382		2,754,382	
Materials & Supplies	183,165	183,165		183,165	
Overhead and Allocations	240,697		(240,697)		
Programmatic Projects	97,739,353	106,634,460	8,895,107	64,929,608	(41,704,852)
Services Of Other Depts	50,108,855	53,204,209	3,095,354	60,575,495	7,371,286
Uses Total	713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)

Uses - By Division Description

HOM ADMINISTRATION	23,634,513	24,755,771	1,121,258	25,572,964	817,193
HOM PROGRAMS	689,658,068	821,993,997	132,335,929	651,475,711	(170,518,286)
Uses by Division Total	713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)

HUMAN RESOURCES

MISSION

The Department of Human Resources (DHR) uses fair and equitable practices to hire, develop, support, and retain a highly-qualified workforce. For more information about this department's services, please visit sfdhr.org

BUDGET ISSUES & DETAILS

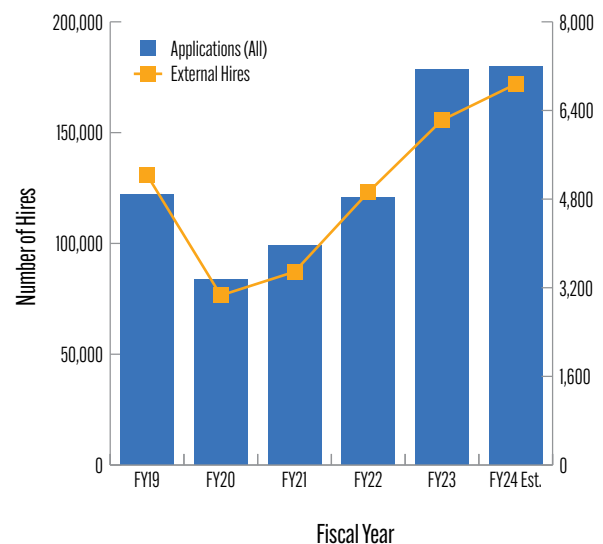
The proposed Fiscal Year (FY) 2024-25 budget of \$157.6 million for the Department of Human Resources is \$6.9 million, or 4.6 percent, higher than the FY 2023-24 budget. This is primarily due to costs related to negotiating labor agreements, hosting the SF Fellows program, and salaries and benefits. The FY 2025-26 proposed budget of \$160.5 million is \$2.8 million, or 1.8 percent, higher than the FY 2024-25 proposed budget. This is primarily due to costs related to negotiating labor agreements and cost increases in salaries and benefits.

Human Resources Modernization

The Human Resources Modernization Project seeks to simplify hiring practices and provide tools that enable City staff to do their best work. The Mayor's proposed budget will fund the development of Digital Records, Onboarding, and the Intranet Portal. Together, the three projects provide employees with equivalent access. The Digital Records project is the base of any employee's career with the City. The Onboarding project will improve where an employee's journey begins with the City, and the Intranet project will provide equitable access to services.

EEO Case Management

The Equal Employment Opportunity Division supports City departments in investigating and resolving discrimination issues, harassment prevention, staff training, reasonable accommodation for individuals with disabilities, establishing citywide leave management policies,



APPLICATIONS & EXTERNAL HIRES. *The continued upward trend of applications to City jobs following the pandemic generally follows a similar path to the trend of external hires for positions.*

and protocols. The Mayor’s proposed budget includes a transfer of function from the Public Utilities Commission to the DHR, which continues the successful implementation of the Gould Report. To align with SF Municipal Transportation Agency (SFMTA) charter authority, the Mayor’s proposed budget also includes transitioning SFMTA case work from DHR to SFMTA.

Employment Services

The Employment Services division provides a wide range of services to all City Departments, including consulting, rule changes, exam administration, recruitment, administering bilingual testing, review of merit system processes, fingerprinting, and conviction history review. DHR, in collaboration with the Mayor’s Office, implemented a citywide recovery model to ensure the expenses associated with these services are reflected across all departments.

To reduce the onboarding time associated with pre-employment exams, the Department of Human Resources will leverage citywide resources to administer exams at a more rapid pace. In addition,

this funding will allow for current employees to access required job specific medical examination services.

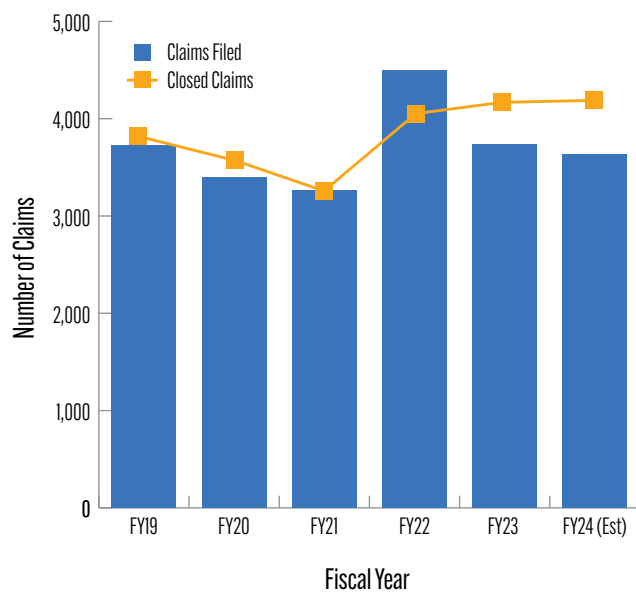
Labor Negotiations

The Employee Relations Division has negotiated collective bargaining agreements on behalf of 88 percent of the City’s workforce covered by 34 unions contracts in FY 2023-24. The proposed budget for FY 2024-25 reflects reductions in one-time expenses associated with these negotiations. The FY 2025-26 budget reflects one-time expense increases associated with public safety labor negotiations.

SF Fellows

The Mayor’s proposed budget will continue funding for DHR’s annual San Francisco Fellows Program, with 11 City departments set to host 35 Fellows in FY 2024-25. This program serves as a talent pipeline and has delivered diverse groups of recent college graduates into the City’s workforce for the past 13 years. Over half of the San Francisco Fellows become part of the City’s permanent workforce after they graduate from the program.

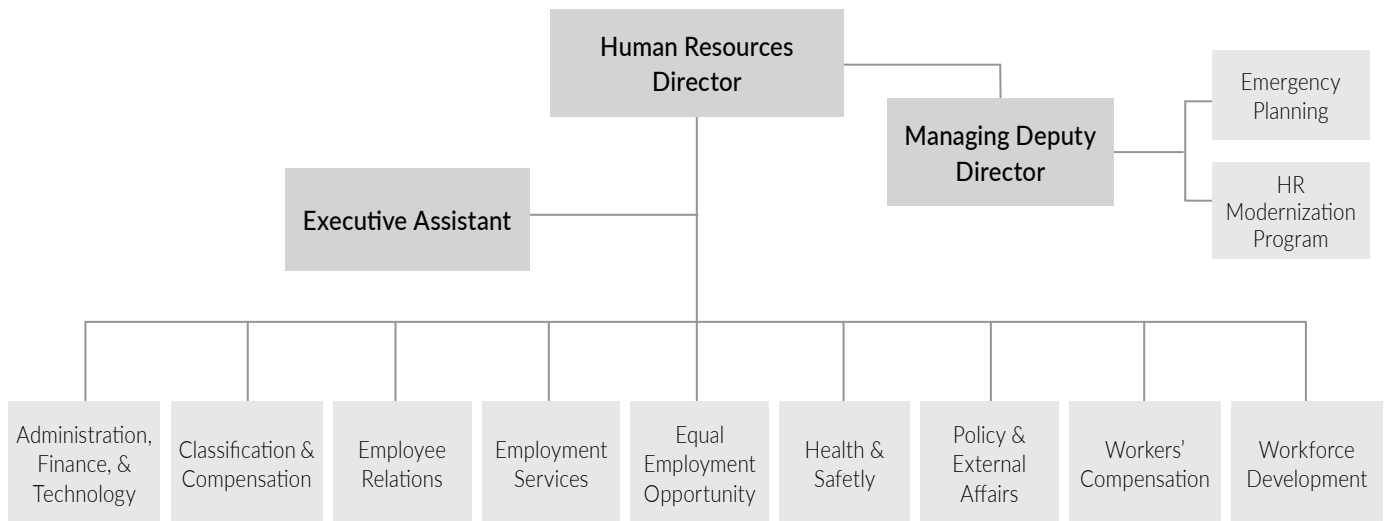
WORKERS’ COMPENSATION CLAIM FILINGS. *Annual claims for the current FY 2023-24 are estimated to trend downward, while the rate of closure is estimated to increase nominally from the new post-pandemic increase.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Design and implement user-friendly practices				
Average time between department submission and SHR's initial response, in days	0.5	0.5	0.5	0.0
Average rating by departments of their claims administration services (1-5 scale)	4.4	4.7	4.7	4.8
Retain top talent while shaping the future workforce				
Average time between examination announcement closing and list adoption, in months	3.0	2.0	3.0	1.5
Number of employees who participate in career development services offered by WD	247	500	300	500
Average rating by participants in DHRs Leadership Development training program (1-5 Scale)	4.7	4.2	4.2	4.2
Improve employee well-being, satisfaction and engagement				
Workers' Compensation claims closing ratio	105%	98%	100%	100%
Percent of DHR workshop participants who feel confident applying what they learned to their job	96%	80%	80%	90%
Partner with others to solve problems				
Percent of identified policy initiatives implemented through MOUs and other mechanisms	100%	100%	100%	100%
Usefulness of DHR training workshops related to workplace conflict management skills, as rated by participants (1-5 Scale)	4.6	4.2	4.2	4.2
Percent of grievances proceeding to arbitration in which the City prevails	54%	60%	85%	60%
Champion diversity, fairness and equity				
Number of discrimination complaints investigated/closed within 6 months of receipt.	105	108	110	110
Number of Equal Employment Opportunities complaints closed	312	400	400	400
Usefulness of diversity, equity, and inclusion awareness and skill building workshops, as rated by participants	4.7	4.2	4.2	4.2

ORGANIZATIONAL STRUCTURE: HUMAN RESOURCES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	294.74	288.79	(5.95)	284.21	(4.58)
Non-Operating Positions (CAP/Other)	(89.27)	(87.00)	2.27	(82.00)	5.00
Net Operating Positions	205.47	201.79	(3.68)	202.21	0.42

Sources

Other Revenues	146,103	151,980	5,877	157,788	5,808
Expenditure Recovery	130,603,863	142,302,603	11,698,740	144,828,203	2,525,600
General Fund	20,009,891	15,167,216	(4,842,675)	15,476,071	308,855
Sources Total	150,759,857	157,621,799	6,861,942	160,462,062	2,840,263

Uses - Operating Expenditures

Salaries	30,606,987	31,278,508	671,521	32,508,459	1,229,951
Mandatory Fringe Benefits	10,903,470	11,338,113	434,643	11,804,527	466,414
Non-Personnel Services	94,033,154	101,112,194	7,079,040	105,076,504	3,964,310
Materials & Supplies	440,516	407,220	(33,296)	407,220	
Overhead and Allocations				173,509	173,509
Programmatic Projects	5,291,126	5,700,000	408,874	1,640,000	(4,060,000)
Services Of Other Depts	9,484,604	7,785,764	(1,698,840)	8,851,843	1,066,079
Uses Total	150,759,857	157,621,799	6,861,942	160,462,062	2,840,263

Uses - By Division Description

HRD Administration	7,060,690	7,104,123	43,433	6,881,326	(222,797)
HRD Employee Relations	7,763,225	4,847,885	(2,915,340)	5,270,223	422,338
HRD Employment Services		15,342,910	15,342,910	16,530,931	1,188,021
HRD Equal Emplmnt Opportunity	8,781,558	9,111,916	330,358	9,379,107	267,191
HRD Recruit-Assess-Client Svc	12,792,895		(12,792,895)		
HRD Workers Compensation	103,536,000	109,630,003	6,094,003	113,994,003	4,364,000
HRD Workforce Development	10,825,489	11,584,962	759,473	8,406,472	(3,178,490)
Uses by Division Total	150,759,857	157,621,799	6,861,942	160,462,062	2,840,263

HUMAN RIGHTS COMMISSION

MISSION

The Human Rights Commission (HRC) provides leadership and advocacy in securing, protecting, and promoting human rights for all people. The HRC advocates for human and civil rights, and works in service of the City’s anti-discrimination laws to further racial solidarity, equity, and healing. For more information about this department’s services, please visit sf.gov/departments/human-rights-commission

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$45.2 million for the Human Rights Commission is \$23.7 million, or 109.9 percent, higher than the FY 2023-24 budget. This is primarily due to the realignment of the Dream Keeper Initiative (DKI), with the majority of its funds now managed by the HRC, rather than by other departments. The FY 2025-26 proposed budget of \$34.2 million is \$11 million, or 24.3 percent, lower than the FY 2024-25 proposed budget. This is primarily due to the culmination of several DKI initiatives planned for FY 2024-25.

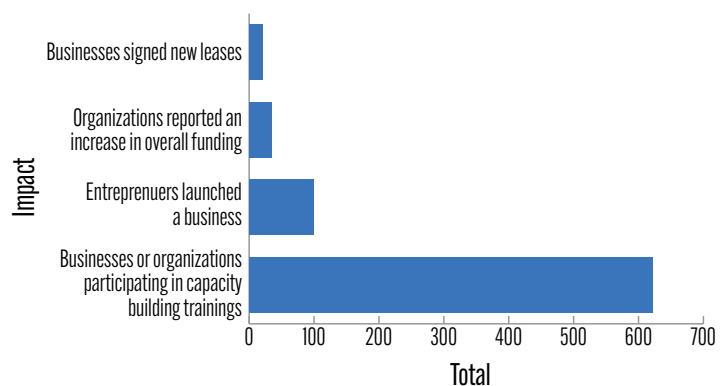
Dream Keeper Initiative (DKI)

Coordinated by the Human Resources Commission (HRC), the Dream Keeper Initiative (DKI) continues

to exemplify the city’s dedication to racial equity and economic justice, particularly in uplifting our Black communities and integrating their contributions into the city’s progress.

Central to DKI’s mission is economic empowerment, having successfully established 99 Black-owned businesses that now form an integral part of San Francisco’s economic landscape. This initiative not only bolsters citywide economic growth, but also fosters community resilience and engagement. In addressing homelessness and enhancing mental health services, DKI has secured stable housing and provided comprehensive support to hundreds, showcasing our city’s holistic

DKI IMPACT. *DKI ensures that Black-led and Black-serving organizations can scale their impact.*



approach to service delivery and public health improvements. This initiative also serves as a benchmark for our commitment to transparency and equity, with strategies that are both community-informed and ensure effective resource utilization, directly benefiting those in need.

To propel the Dream Keeper Initiative forward, HRC’s budget allocation will be increased by reallocating funds from other departments. This shift is designed to amplify oversight and refine the implementation of DKI’s critical programs. The realignment will ensure that DKI not only continues to achieve transformative results but also aligns with our city’s fiscal priorities in ways that emphasize accountability and equity. Through these efforts, San Francisco reaffirms its commitment to fostering a city that embodies the values of inclusion, prosperity, and equity, guaranteeing that every resident has the opportunity to contribute to and benefit from our shared progress. HRC will also become the new home of the Office of Transgender Initiatives (OTI).

Mental Health Investment

Aligned with San Francisco’s enduring commitment to transforming mental health services, the HRC will introduce a new facet to its suite of programs aimed at improving mental and behavioral health outcomes. Through a partnership with the Department of Public Health and backed by new

state grant funding totaling \$5.0 million annually for FY 2024-25 and FY 2025-26, HRC is set to launch a pioneering talk therapy initiative targeted towards the city’s Black and African American residents. This program underscores our city’s dedication to inclusivity and equitable health services, ensuring all community members have access to crucial mental health resources.

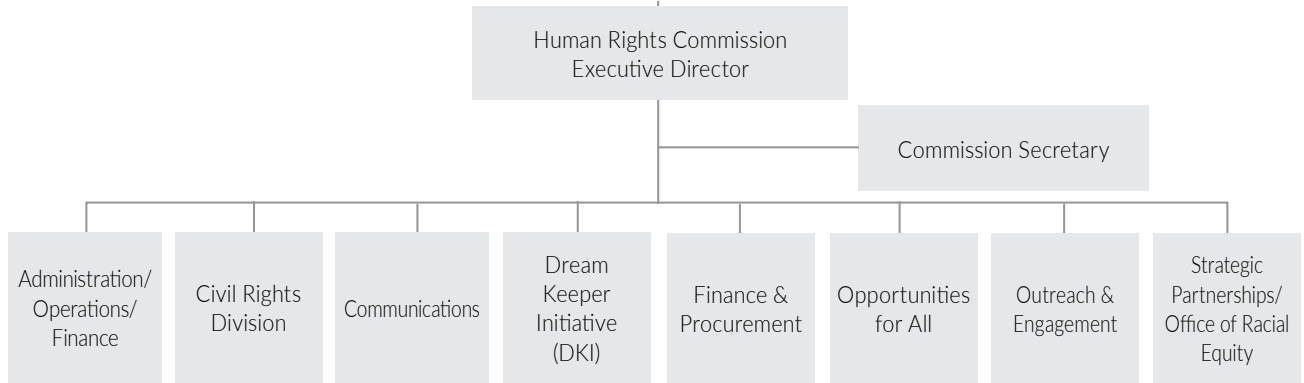
Opportunities for All

Continuing our city’s investment in the future of our youth, the Mayor’s proposed budget maintains robust support for the Opportunities for All (OFA) program. Anchored in the principles of economic justice and community empowerment, OFA provides a pathway for personal and professional growth through paid internships, mentorship, and career development services for young individuals aged 13 to 24. With participation extending to over 3,000 youths each summer, OFA not only fosters academic and career advancement but also strengthens community ties through diverse placement opportunities in local businesses, non-profits, and City departments. Prominent internship hosts such as SFO, Bank of America, and Blackrock, alongside vital community organizations like the Latino Task Force and the Boys and Girls Club, illustrate the program’s extensive reach and impact. This initiative remains a cornerstone of our strategy to nurture a resilient, inclusive, and economically vibrant San Francisco.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Workforce Alignment				
Number of job placement through the Opportunities For All program	2,822	N/A	2,500	2,800
Youth Empowerment Programs				
Number of Education, Training & Awareness Events lead by HRC	28	N/A	22	22
Number of Reoccurring Committee and Collaborative Meetings staffed by HRC	35	N/A	24	35

ORGANIZATIONAL STRUCTURE: HUMAN RIGHTS COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	44.10	47.39	3.29	47.36	(0.03)
Non-Operating Positions (CAP/Other)	(13.00)	(13.00)		(13.00)	
Net Operating Positions	31.10	34.39	3.29	34.36	(0.03)

Sources

Intergovernmental: State		9,900,000	9,900,000		(9,900,000)
Expenditure Recovery	5,099,600	100,080	(4,999,520)	100,584	504
General Fund	16,423,806	35,186,038	18,762,232	34,093,990	(1,092,048)
Sources Total	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)

Uses - Operating Expenditures

Salaries	4,085,332	4,834,849	749,517	5,048,942	214,093
Mandatory Fringe Benefits	1,529,181	1,789,686	260,505	1,864,184	74,498
Non-Personnel Services	150,616	301,850	151,234	291,815	(10,035)
City Grant Program	1,547,416	1,645,580	98,164	1,645,580	
Materials & Supplies	29,437	33,066	3,629	33,066	
Programmatic Projects	13,132,205	35,238,255	22,106,050	24,192,352	(11,045,903)
Services Of Other Depts	1,049,219	1,342,832	293,613	1,118,635	(224,197)
Uses Total	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)

Uses - By Division Description

HRC Human Rights Commission	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
Uses by Division Total	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)

HUMAN SERVICES AGENCY

MISSION

The Human Services Agency (HSA) is committed to delivering essential services that support and protect people, families, and communities. The Department partners with community-based organizations and advocates for public policies to improve well-being and economic opportunity for all San Franciscans. For more information about this department's services, please visit sfhsa.org

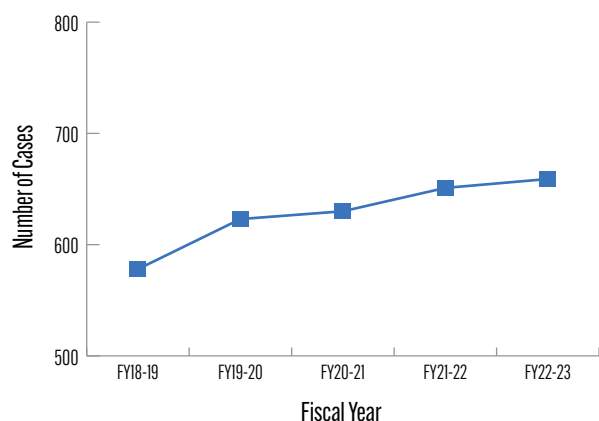
BUDGET ISSUES & DETAILS

The FY 2024-25 proposed budget of \$1.2 billion for HSA is \$49.3 million, or 4.1 percent, higher than the FY 2023-24 proposed budget. This is largely due to increased costs in the IHSS program and other County Aid Assistance programs, as well as increases in salaries and benefits. The FY 2025-26 proposed budget of \$1.3 billion is \$43.8 million, or 3.5 percent, higher than the FY 2024-25 proposed budget. This is also largely attributable due to increases in IHSS and Aid programs provided by the County.

Proposition F – Drug Screening for CAAP Recipients

On March, 2024, San Francisco voters passed Proposition F, which requires single adults who receive benefits from the County Adult Assistance Programs (CAAP) to undergo screening for substance use disorder (SUD) when there is reasonable suspicion of use, and to engage in a treatment program when screening confirms dependency on illegal drugs, such as Fentanyl and other opioids. The initiative does not require drug testing as a condition for cash assistance eligibility; it will simply require screening and

engaging in a treatment program if the screening reveals a substance use disorder. To help prevent homelessness and create an additional opportunity to engage clients, the initiative will provide temporary rental payments to landlords on behalf of individuals who are using their CAAP benefits to pay for rent but choose not to participate in treatment.



PUBLIC CONSERVATOR CASELOAD BY FISCAL YEAR. This graph represents the average annual caseload size in the Disability and Aging Services Public Conservator Program by fiscal year.

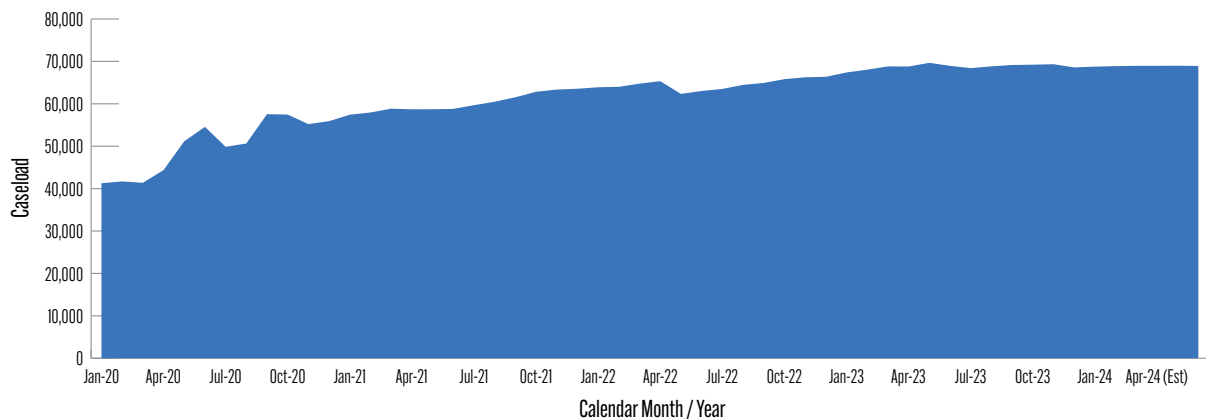
This initiative provides another tool in the City’s efforts to address the drug use that is creating public safety hazards and fueling the overdose crisis. Based on a match with Department of Public Health (DPH) records, an estimated 29 percent of CAAP clients have an SUD diagnosis. This initiative aims to support clients who have SUD’s by motivating them to get the help they need, address their substance use, and achieve stability and well-being in their lives.

With the passage of Proposition F, HSA is taking steps to implement this new program by January 1, 2025. Implementation of this initiative will be complex, and require extensive planning, program development and coordination both within HSA and with DPH. The Mayor’s proposed budget includes funding for various services and support to facilitate the successful engagement of clients in treatment, including funding for additional SUD screening, case management, and program oversight.

Senate Bill 43 and the Office of the Public Conservator

In October 2023, Governor Newsom signed Senate Bill 43 (SB 43), which expands the definition of grave disability – the legal basis for establishing mental health conservatorships – to include those living with severe SUD and those unable to provide for their own personal safety and/or medical care. This change will enable local governments to begin utilizing Lanterman-Petris-Short (LPS) conservatorship to stabilize and provide compulsory wraparound care and treatment to individuals most at risk of fatal overdoses and self-harm. More than 50 percent of San Francisco’s unhoused residents self-reported having substance use challenges; in recent years, untreated SUD and mental illness have had profound impacts on health and safety in the City.

Serving the expanded population specified in SB 43 necessitates a multi-departmental, collaborative approach. Notably, workloads have already increased at Disability and Aging Services (DAS) due in large



CALFRESH CASELOAD BY MONTH. *This graph represents the number of San Francisco households receiving CalFresh benefits each month.*

part to its role coordinating a new Citywide process to investigate eligibility and facilitate LPS conservatorship as appropriate for persons identified by first responders and other key City partners. Although not all intakes will ultimately result in conservatorship, they nevertheless require screening, tracking, and extensive care coordination to locate, assess, and connect clients to mental and/or behavioral health services.

DAS has fielded nearly 200 intakes specifically through the implementation of SB43 and the Mayor's accompanying Executive Directive. DAS is carrying out these efforts on top of the existing work of its Office of the Public Conservator, which continues to accept formal referrals for conservatorship from psychologists and psychiatrists through pre-SB43 referral pathways, as well as overseeing all conservatorships, both existing and newly granted. The Mayor's proposed budget redirects existing HSA resources over the next two years to ensure the agency is positioned to handle the additional, potential growth in what was already

a steadily-increasing caseload in the Office of the Public Conservator.

Food Insecurity

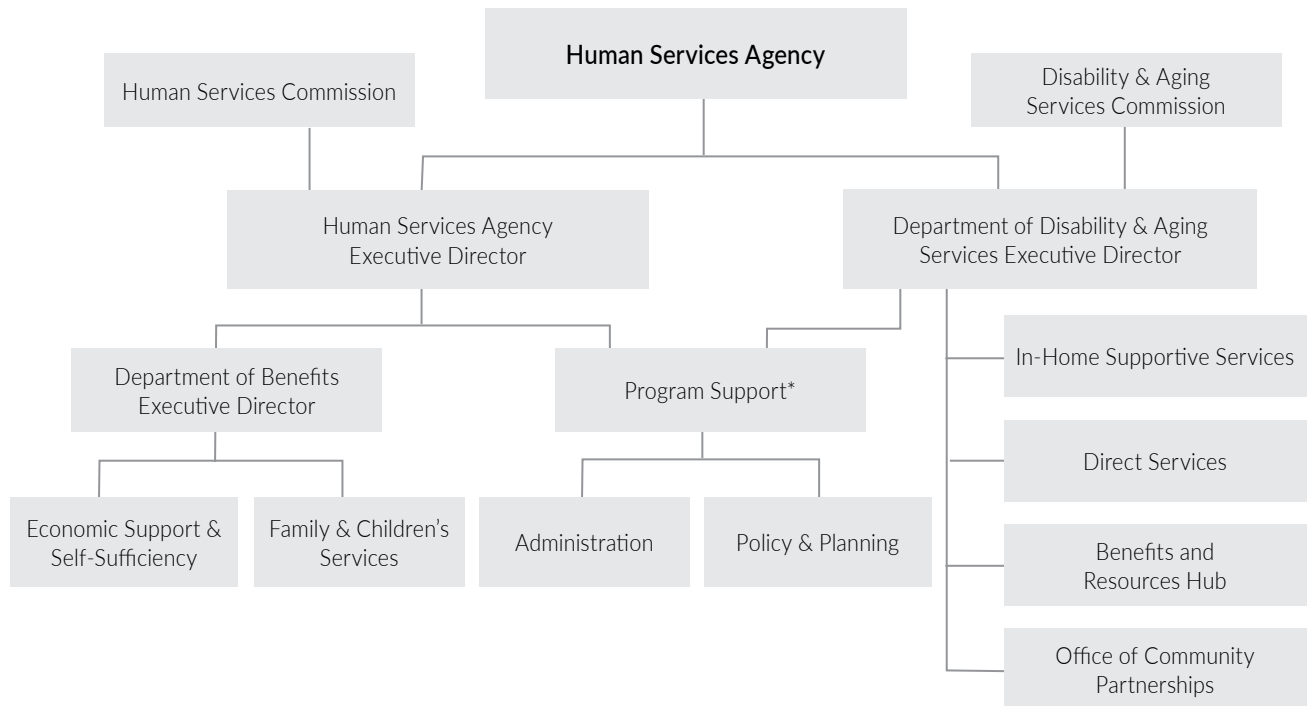
Demand for food assistance in the CalFresh Program has grown since March 2020 and has not dropped since the City's transition from the pandemic. Food insecurity was further exacerbated by the recent end of CalFresh Emergency Allotments which, during the pandemic, granted households the maximum monthly benefit amount for their household size. Today, HSA's CalFresh caseload remains nearly 70 percent higher than before the beginning of the pandemic.

Further assisting in addressing food insecurity is HSA's Citywide Food Access Team (CFAT), which supports community-based organizations that provide food resources centered on dignity, cultural relevance, quality and choice. CFAT invests in neighborhood-run grocery distribution, grocery vouchers, and meals to combat hunger and bridge the gap left by state and federal food programs.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Help residents reach economic stability (DHS)				
CVSO: Total one-time benefits awarded to veterans supported by CVSO	\$3,515,401	\$3,500,000	\$3,500,000	\$3,500,000
CAAP: Percent of CAAP participants who left aid due to earned income from employment	10%	11%	18%	12%
Average increase in earnings for graduates of subsidized employment program after 1 year	115%	108%	90%	90%
Medi-Cal: Current active Medi-Cal caseload	148,181	135,000	162,000	162,000
CalWorks: Percent of CalWORKs families who left aid due to earned income from employment	14%	15%	22%	18%
CAAP: Number of CAAP SSI Case Mgmt clients exiting county cash aid due to receipt of federal SSI benefits	166	172	206	252
CAAP: Current active CAAP caseload	5,112	N/A	5,360	5,360
Number of public benefit applications approved during the reporting period (CAAP, CW, MC, CF and IHSS)	62,459	55,000	65,000	65,000
12-month job retention rate for subsidized employment clients	62%	65%	60%	60%
CalFresh: Percent of eligible clients that are enrolled in CalFresh	N/A	N/A	75%	75%
CAAP: CAAP SSI award rate (excluding pending cases)	85%	85%	80%	80%
CalFresh: Current active CalFresh caseload	86,899	N/A	N/A	N/A
Provide consumer-centered programming to best address needs (DAS)				
CVSO: Total ongoing monthly benefits awarded to veterans supported by CVSO	\$521,378	\$300,000	\$300,000	\$300,000
CVSO: Number of unduplicated veterans that received assistance	2,793	3,400	3,400	3,400
PC: Percent of Public Conservator cases closed due to client stabilization (no longer gravely disabled)	49%	60%	60%	60%
Maintain strong network of community-based services (DAS)				
OCP: Number of meals served at centers for older people	1,237,102	1,200,000	1,200,000	1,200,000
IHSS: Percentage of IHSS applications processed within mandated timeframe	85%	86%	100%	100%
IHSS: Percentage of IHSS case reassessments completed within the mandated timeframe	80%	84%	100%	100%
OCP: Total number of enrollments in OCP services	113,375	110,000	105,000	105,000
IR: Number of program intakes completed for services for older adults and adults with disabilities	15,473	15,500	15,500	15,500
OCP: Number of home-delivered meals provided to older people	2,102,666	2,150,000	2,150,000	2,150,000
IHSS: Current active In Home Support Services caseload	26,590	27,000	26,000	29,000
CLF: Number of unduplicated clients served by the Community Living Fund program in the past six months	328	350	375	375
IR: Number of information and referral contacts regarding services for older adults and adults with disabilities (including follow-ups)	4,624	5,000	5,000	5,000
OCP: Number of unduplicated clients enrolled in OCP programs	43,786	43,000	41,000	41,000
CLF: Percent of care plan problems resolved/addressed on average, after one year of enrollment in Community Living Fund	59%	N/A	70%	70%
IR: Percentage of calls to the DAS Information and Referral Line abandoned	7.0%	8.0%	8.0%	8.0%
CLF: Percent of clients with one or fewer admissions to an acute care hospital within a six month period	90%	N/A	85%	85%
Protect children from abuse and neglect (DHS)				
FCS: Entry rate: Number of first-time entries to foster care per thousand children in the population	2.2	1.7	1.8	1.8
FCS: In-care rate: Number of children in foster care on a given day per thousand children in the population	3.1	3.7	3.9	3.9
FCS: Recurrence of maltreatment: Of all children with a substantiated allegation during the 12-month period, the percent that had another substantiated allegation within 12 months	660%	6.9%	9.1%	9.7%
FCS: Total number of children in foster care	651	651	675	675
Protect populations from abuse, neglect, and financial exploitation (DAS)				
PC: Percent of referrals that had a previous conservatorship within the prior year	5.0%	9.0%	10%	10%
PG: Number of new referrals to the Public Guardian	64	100	100	100
APS: Percentage of initial face to face visits that were completed or attempted within the mandated timeframe	96%	100%	100%	100%
PC: Number of new referrals to the Office of the Public Conservator	129	120	200	200
PG: Number of unique individuals with an active case with the Public Guardian (including all accepted referrals)	328	325	350	325
PA: Number of new referrals to the Public Administrator	436	450	475	475
PG: Percent of guardianship petitions filed within 60 days of receipt of completed referral	64%	80%	80%	80%
PC: Number of unique individuals with an active case with the Public Conservator (including referrals)	780	780	750	750
APS: Reports of abuse of seniors and adults with disabilities	8,327	8,800	8,250	9,150
PA: Number of unique investigations active with the Public Administrator	978	970	800	950
RP: Number of unique cases active with the Representative Payee	919	900	800	900
Improve outcomes for children in the child welfare system (DHS)				
FCS: Percent of long-term foster care children discharged to permanency (out of all children who had been in care for at least 24 months)	24%	22%	30%	37%
FCS: Percent of children discharged from foster care to permanency within 12 months (out of all children who entered care during a 12-month period)	31%	30%	41%	35%
Help residents access employment (DHS)				
CalWorks: Current active CalWORKs caseload	3,424	3,650	4,000	4,000
WDD: Job placement rate for aided individuals receiving Workforce Development Division Services	35%	36%	65%	45%
Improve service delivery, operations, and client experience (DHS)				
Personnel: Percent of required bilingual positions filled	84%	84%	95%	84%

ORGANIZATIONAL STRUCTURE: HUMAN SERVICES AGENCY



*The Administration and Policy & Planning Divisions support both DBFS and DAS programs.

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	2,272.76	2,313.58	40.82	2,320.07	6.49
Non-Operating Positions (CAP/Other)	(11.00)	(11.78)	(0.78)	(14.00)	(2.22)
Net Operating Positions	2,261.76	2,301.80	40.04	2,306.07	4.27

Sources

Intergovernmental: Federal	339,641,715	355,192,431	15,550,716	361,369,251	6,176,820
Intergovernmental: State	496,032,999	499,984,711	3,951,712	507,867,063	7,882,352
Charges for Services	1,911,225	2,311,225	400,000	2,311,225	
Rents & Concessions	100,000	145,000	45,000	145,000	
Other Revenues	2,324,523	330,000	(1,994,523)	80,000	(250,000)
Interest & Investment Income	288,000	279,820	(8,180)	279,363	(457)
Expenditure Recovery	21,009,428	22,248,606	1,239,178	20,563,606	(1,685,000)
IntraFund Transfers In		393,971	393,971	393,971	
Transfers In	15,628,156	17,421,307	1,793,151	17,401,307	(20,000)
Transfer Adjustment-Source		(393,971)	(393,971)	(393,971)	
General Fund	314,112,582	342,416,533	28,303,951	374,103,459	31,686,926
Sources Total	1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641

Uses - Operating Expenditures

Salaries	257,513,770	273,384,635	15,870,865	284,610,186	11,225,551
Mandatory Fringe Benefits	116,161,808	121,799,324	5,637,516	127,253,146	5,453,822
Non-Personnel Services	45,477,413	52,151,638	6,674,225	45,358,569	(6,793,069)
City Grant Program	178,132,284	166,775,755	(11,356,529)	163,450,598	(3,325,157)
Capital Outlay	1,451,243	73,917	(1,377,326)		(73,917)
Aid Assistance	16,613,495	11,246,053	(5,367,442)	11,246,053	
Aid Payments	454,471,475	486,045,579	31,574,104	516,982,855	30,937,276
Debt Service		2,600,463	2,600,463	6,542,488	3,942,025
Intrafund Transfers Out	22,366,301	23,512,270	1,145,969	23,512,270	
Materials & Supplies	3,914,664	3,675,322	(239,342)	3,679,447	4,125
Other Support/Care of Persons	1,010,000	1,140,687	130,687	1,140,687	
Programmatic Projects	183,500	680,000	496,500	680,000	
Services Of Other Depts	93,752,675	97,637,961	3,885,286	100,057,946	2,419,985
Transfer Adjustment - Uses		(393,971)	(393,971)	(393,971)	
Uses Total	1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641

Uses - By Division Description

HSA Admin Support (HSA)	173,070,863	174,923,117	1,852,254	176,728,624	1,805,507
HSA Benefits & Family Support	528,512,345	555,633,973	27,121,628	567,138,997	11,505,024
HSA Disability & Aging Svc	489,465,420	509,772,543	20,307,123	540,252,653	30,480,110
Uses by Division Total	1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641

JUVENILE PROBATION

MISSION

It is the mission of the San Francisco Department of Juvenile Probation to serve the needs of youth and families who are brought to the Department's attention with care and compassion; to identify and respond to the individual risks and needs presented by each youth; to engage fiscally sound and culturally humble strategies that promote the best interests of the youth; to provide victims with opportunities for restoration; to identify and utilize the least restrictive interventions and placements that do not compromise public safety; to hold youth accountable for their actions while providing them with opportunities and assisting them to develop new skills and competencies; and contribute to the overall quality of life for the citizens of San Francisco within the sound framework of public safety as outlined in the Welfare & Institutions Code. For more information about this department's services, please visit sf.gov/departments/juvenile-probation-department

BUDGET ISSUES & DETAILS

The Fiscal Year (FY) 2024-25 proposed budget of \$46.9 million for the Juvenile Probation Department is \$2.1 million, or 4.3 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in state funding estimates for the Youthful Offender Block Grant (YOBG) and Juvenile Justice Realignment Block Grant (JJRBG), as well as one-time capital funding that expires in FY 2023-24. The FY 2025-26 proposed budget of \$45.2 million is \$1.7 million, or 3.6 percent, less than the FY 2024-25 proposed budget. The decrease is due to one-time capital funding that expires in FY 2024-25, and reduced security services at Log Cabin Ranch.

Meeting the Moment

The number of youth under the jurisdiction and care of the Juvenile Probation Department (JPD) has returned to pre-pandemic levels. To face this readjustment in the City's juvenile justice landscape,

JPD continues to focus on public safety, equity, and accountability. The Department meets the moment in two specific ways:

1. Focusing on core department operations and services; including supporting youth and families throughout the court process, from the point of arrest through supervision; carrying out our statutory and court mandates with care and compassion; and advancing community safety through evidence-based practices.
2. Coordinating with stakeholders throughout the juvenile justice process – including youth, families, community-based organizations, and government partners—to ensure youth and their families have the resources they need to succeed and to create opportunities for positive youth development, skill-building, and behavior change.

State, Federal, and Local Policy Changes

Concurrently, the Department is responding to drastically changing state and federal mandates in the juvenile justice field, as well as a new landscape for juvenile justice service delivery at the local level.

In 2020, Governor Newsom signed Senate Bill 823 (SB 823), closing California's youth prisons and realigning their responsibilities to the counties, which continues to be a major focus of the Department's operations. Providing care, custody, and supervision for youth and young adults facing the most serious charges and longer periods of secure commitment has required systemic changes to staffing, policy, practice, and the physical environment in which young people are housed – resulting in significant local costs. Forthcoming revisions regarding regulation of secure juvenile facilities will necessitate additional operational changes. Resentencing pursuant to Proposition 57 has resulted in some older adults being court-ordered to the supervision of the Juvenile Probation Department.

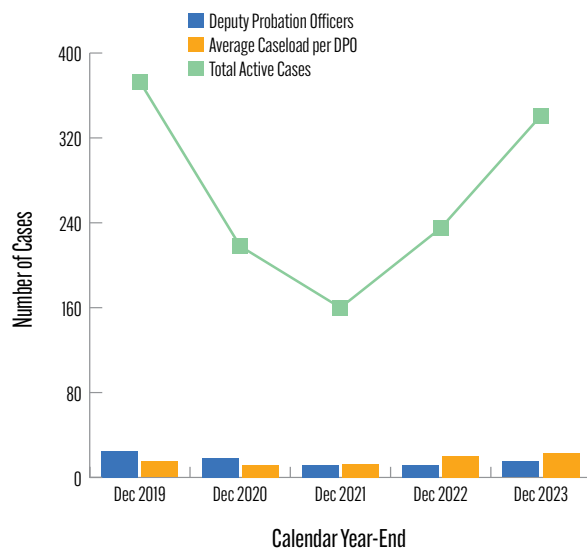
Implementation of the Families First Prevention Services Act (FFPSA), the most significant federal foster care reform in decades, continues to occupy both JPD and the Human Services Agency (HSA). To meet the requirements of FFPSA Part 1 and San Francisco's Comprehensive Prevention Plan,

JPD will offer Multi-Systemic Therapy (MST), a federally recognized evidence-based therapy model for juvenile justice involved youth and their families. Studies have consistently shown that MST participants have lower rates of re-arrests and out-of-home placements.

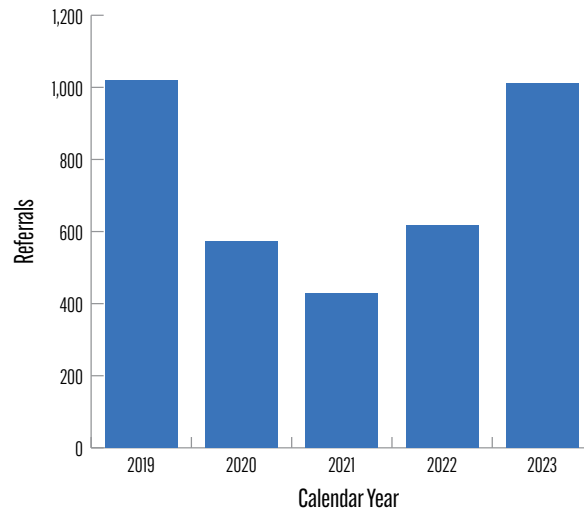
Locally, JPD is a key partner and funder of the Department of Children, Youth, and their Families' (DCYF) five-year funding cycle starting in FY 2024-2025, contributing nearly \$4 million per fiscal year. DCYF's new Justice Services portfolio includes an important service delivery redesign, incorporating the recommendations from local and state juvenile justice reform efforts. In collaboration with DCYF, JPD will support the implementation of the new model, which introduces structural change to maximize service connections for youth and families and expands and centers the role of community in San Francisco's juvenile justice process. In FY 2024-25, the Department will continue its investment in cognitive behavior training for all sworn staff and in physical improvements to the Juvenile Justice Center.

The Mayor's proposed budget addresses state, federal, and local changes, advances ongoing youth systems transformation, and meets the collective goals developed by broad stakeholders over the last five years.

JPD CASELOAD OVER TIME.
Juvenile Probation Caseload & Total Probation Cases. (End of Year Snapshot, 2019-2023).



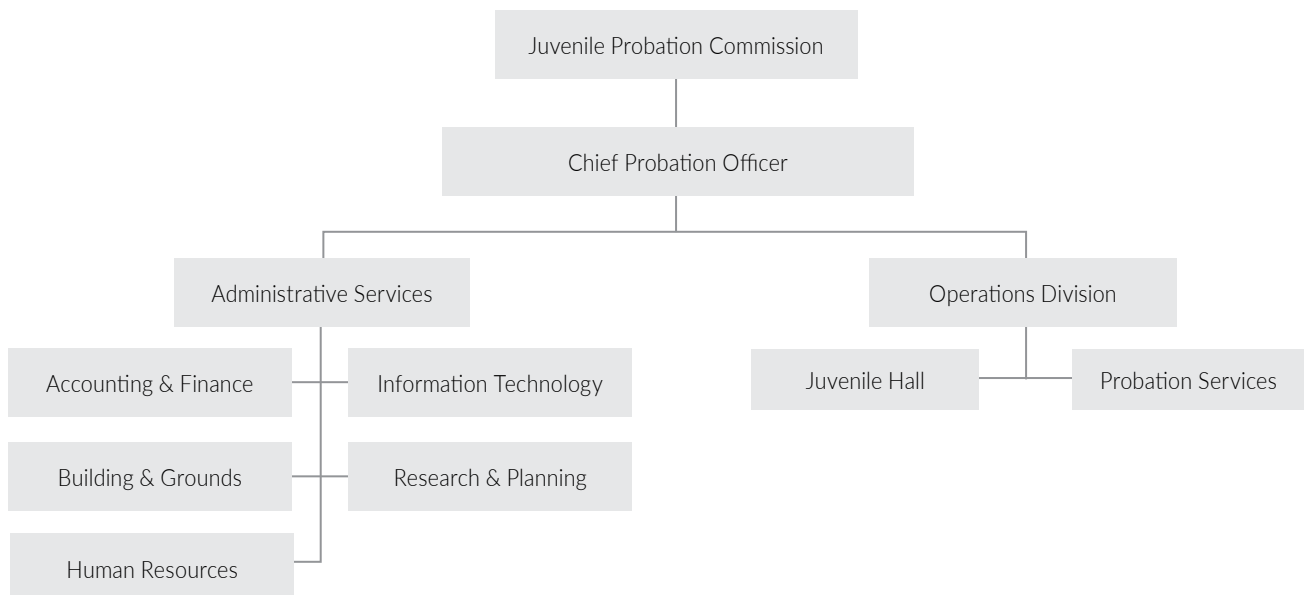
JUVENILE REFERRALS OVER TIME. *Juvenile Arrests/Referrals to JPD By Year, 2019-2023.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Prioritize diversion and connection to appropriate services and responses at every stage of the youth's contact with JPD				
Youth Connection to Programs: Percent of youth on the JPD caseload connected to community/public programs.	62%	75%	100%	100%
Reimagine how the City addresses juvenile crime and delinquency				
Youth Juvenile Justice Recidivism: Percent of youth with a sustained juvenile petition who have a subsequent sustained juvenile petition in San Francisco within two years.	20%	30%	20%	20%
Average Daily Juvenile Justice Center Population	21	28	26	28
Juvenile Hall Admission Rate: Percent of juvenile arrests admitted into Juvenile Hall	38%	35%	35%	35%
Length of Stay in Juvenile Hall: Percent of detained youth released within 5 days	53%	50%	50%	50%
Advance the goals of the City and DJJ Realignment Subcommittee				
Commitments as a Percentage of the Average Daily Juvenile Justice Center Population	31%	28%	33%	28%

ORGANIZATIONAL STRUCTURE: JUVENILE PROBATION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	175.67	178.14	2.47	176.17	(1.97)
Non-Operating Positions (CAP/Other)	(2.00)	(2.00)		(2.00)	
Net Operating Positions	173.67	176.14	2.47	174.17	(1.97)

Sources

Intergovernmental: Federal	1,958,140	1,575,140	(383,000)	1,542,640	(32,500)
Intergovernmental: State	16,511,248	14,378,520	(2,132,728)	14,283,253	(95,267)
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	205,638	205,638		180,000	(25,638)
Other Financing Sources	(476,000)		476,000		
General Fund	30,765,751	30,698,251	(67,500)	29,165,422	(1,532,829)
Sources Total	48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)

Uses - Operating Expenditures

Salaries	20,372,696	21,640,690	1,267,994	22,401,433	760,743
Mandatory Fringe Benefits	10,480,969	10,237,033	(243,936)	10,718,302	481,269
Non-Personnel Services	3,946,859	3,504,437	(442,422)	3,043,118	(461,319)
Capital Outlay	3,119,742	1,900,000	(1,219,742)		(1,900,000)
Facilities Maintenance		417,126	417,126	437,982	20,856
Materials & Supplies	389,347	590,413	201,066	350,413	(240,000)
Programmatic Projects	1,236,293	1,405,120	168,827	1,191,577	(213,543)
Services Of Other Depts	9,421,871	7,165,730	(2,256,141)	7,031,490	(134,240)
Uses Total	48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)

Uses - By Division Description

JUV Community Investments	5,835,081	5,175,797	(659,284)	4,590,321	(585,476)
JUV General	15,366,945	15,433,603	66,658	13,542,067	(1,891,536)
JUV Juvenile Hall	18,567,522	16,587,034	(1,980,488)	17,125,951	538,917
JUV Probation Services	9,198,229	9,664,115	465,886	9,915,976	251,861
Uses by Division Total	48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)

LAW LIBRARY

MISSION

The Law Library (LLB) provides the people of San Francisco free access to legal information and specialized reference assistance, so they may preserve and protect their legal rights and conduct their legal affairs. For more information about this department's services, please visit sf.gov/departments/san-francisco-law-library

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$1.3 million for the Law Library is \$0.5 million, or 28.3 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in interdepartmental spending. The FY 2025-26 proposed budget of \$1.3 million is \$0.1 million, or 4.5 percent, higher than the FY 2024-25 proposed budget. This change is due to an increase in salary and benefit costs.

Legal Resources for San Franciscans

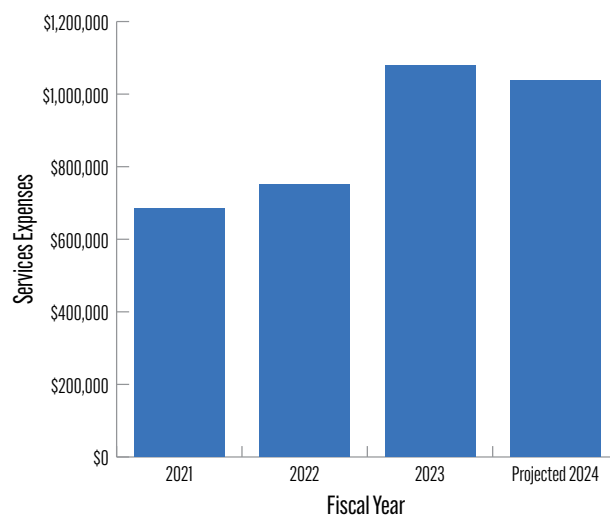
The Law Library's (LLB) priority is to promote access to justice by providing professional, legal reference assistance and resources to San Francisco residents and City departments. Additionally, the Law Library

extends its support to local attorneys and law firms, students, legal service providers, paralegals and businesses.

LLB has provided assistance and resources to its visitors in the following areas: housing, employment, discrimination, consumer debt, domestic violence, MUNI & building codes, health services, homelessness and small businesses.

LLB contributes to the recovery of the local economy by including all sectors of the community in its service delivery, whether in person, online or by phone. Programs are continually developed to address customer legal information needs.

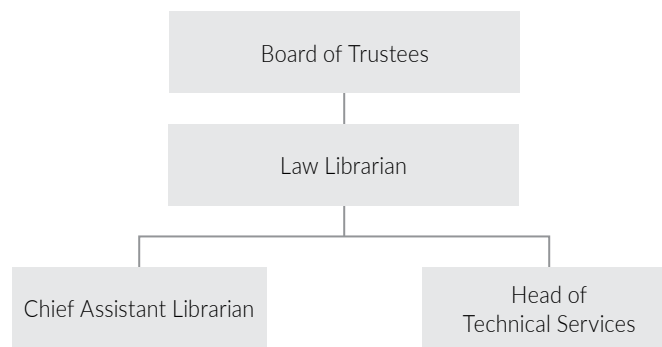
PROMOTING ACCESS TO JUSTICE.
Library Services Costs.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Provide free access to extensive legal databases				
Electronic, print & multimedia collection costs.	\$295,776	\$225,000	\$190,000	\$210,000
Promote community legal education				
Patrons rating of legal seminars & educational programs	100%	N/A	80%	85%
Number of legal education program attendees	367	240	305	250
Promote access to justice for all San Franciscans				
Weekly hours of operation staffed by legal professionals to meet user needs	40	40	40	40

ORGANIZATIONAL STRUCTURE: LAW LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	2.38	2.41	0.03	2.41	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	2.38	2.41	0.03	2.41	0.00

Sources

General Fund	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Sources Total	1,794,860	1,286,319	(508,541)	1,344,361	58,042

Uses - Operating Expenditures

Salaries	428,446	419,212	(9,234)	436,488	17,276
Mandatory Fringe Benefits	178,772	180,257	1,485	187,190	6,933
Materials & Supplies	6,000	5,700	(300)	5,700	
Services Of Other Depts	1,181,642	681,150	(500,492)	714,983	33,833
Uses Total	1,794,860	1,286,319	(508,541)	1,344,361	58,042

Uses - By Division Description

LLB Law Library	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Uses by Division Total	1,794,860	1,286,319	(508,541)	1,344,361	58,042

MAYOR

MISSION

The Mayor's Office (MYR) represents the people of the City and County of San Francisco and ensures that San Francisco is a place where all residents can live full lives in a safe, prosperous, and vibrant community. For more information about this department's services, please visit <https://sf.gov/departments/office-mayor>

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$203.1 million for the Mayor's Office is \$2.1 million, or 1.0 percent, higher than the FY 2023-24 budget. This is primarily due to increases in debt payment costs associated with affordable housing and community development. The FY 2025-26 proposed budget of \$234.6 million is \$31.4 million, or 15.5 percent, higher than the FY 2024-25 proposed budget. This is primarily due to increases in community and housing investments, including the Local Operating Subsidy Program (LOSP).

Maximizing Affordable Housing Opportunities

The Mayor's Office of Housing and Community Development (MOHCD) continues to work closely with the City Planning Department to develop policy objectives that reinforce practices and programs in support of new affordable housing, housing preservation, and community stabilization. As outlined in the Mayor's Housing for All Executive Directive, MOHCD will continue to collaborate with agency and community partners to accelerate delivery of the City's affordable housing pipeline.

In FY 2024-25, MOHCD will continue to expand its new construction pipeline of affordable housing projects and increase the supply of permanent supportive housing units serving San Franciscans experiencing homelessness. Recent Notices of Funding Availability (NOFAs) have resulted in the acquisition of new affordable housing sites, capital improvements to existing MOHCD-funded properties, and new permanently affordable educator housing projects, all of which will progress in FY 2024-25. In March 2024, San Francisco voters passed Proposition A, a \$300 million Affordable Housing Bond that will support existing pipeline projects as well as new acquisition and preservation sites. Also in FY 2024-25, MOHCD intends to provide rehabilitation funds for limited equity cooperatives.

Significant efforts will continue with HOPE SF, the City's signature initiative to transform its most distressed public housing communities, directing considerable resources to advance racial equity through non-displacement of communities of color. Construction of new replacement housing is underway at three of four HOPE SF sites.

The Dream Keeper Downpayment Assistance Loan Program (DALP), launched in FY 2022-23, made great strides in increasing Black homeownership in San Francisco and will continue with an additional \$4 million investment in FY 2024-25. To date, MOHCD has assisted 50 new homeowners, with 8 more in escrow, to close on their first home. Additionally, the program is preparing another 190 Black San Franciscans for homeownership.

In the Mayor’s proposed budget, the largest budget increase in both FY 2024-25 and FY 2025-26 is anticipated revenues from the new Residential Vacancy Tax. This is currently estimated at \$20.0 million in FY 2024-25 and \$30.0 million in FY 2025-26, and will be on reserve pending the outcome of legal challenges.

Eviction Prevention and Housing Stabilization

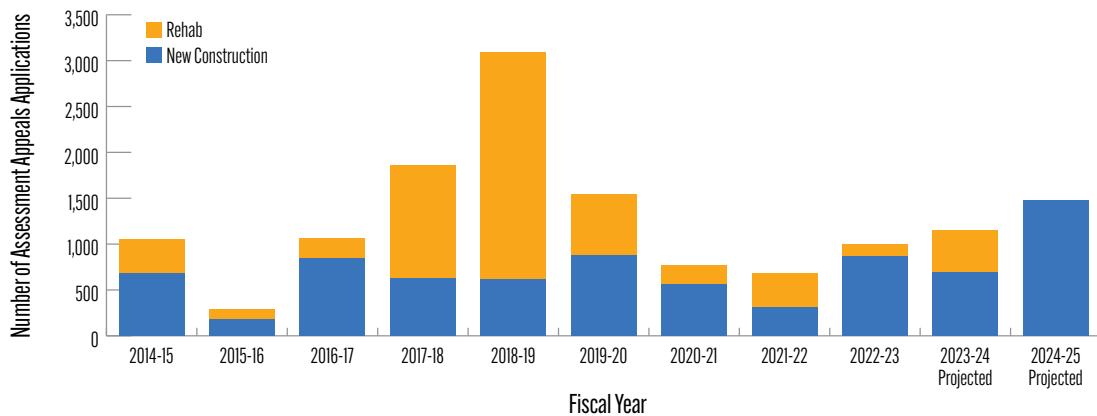
MOHCD funds community-based organizations to deliver essential anti-displacement services to residents, including eviction legal assistance (Tenant Right to Counsel), tenants’ rights counseling and

education, tenant-landlord mediation and technical assistance, ongoing and short-term rental subsidies, and one-time emergency rental assistance. In FY 2024-25 and FY 2025-26, MOHCD will continue to provide guaranteed full-scope legal representation for all individuals facing unlawful detainer notices as well as continue to stabilize housing for our most vulnerable residents through financial assistance, rent subsidies, and tenant counseling.

MOHCD administers the Local Operating Subsidy Program (LOSP) which currently provides over 2,500 subsidized housing units for formerly homeless households through the Department of Homelessness and Supportive Housing. Approximately 118 permanent supportive housing LOSP units are under construction and are expected to be completed by June 2025.

Fostering Community and Neighborhood Vitality

Community programs such as cultural districts also continue to be supported by the MOHCD budget. This program is designed to celebrate and



NUMBER OF AFFORDABLE UNITS COMPLETED.

The Mayor’s Office of Housing and Community Development constructs and rehabilitates affordable housing across the City to mitigate displacement and keep people housed.

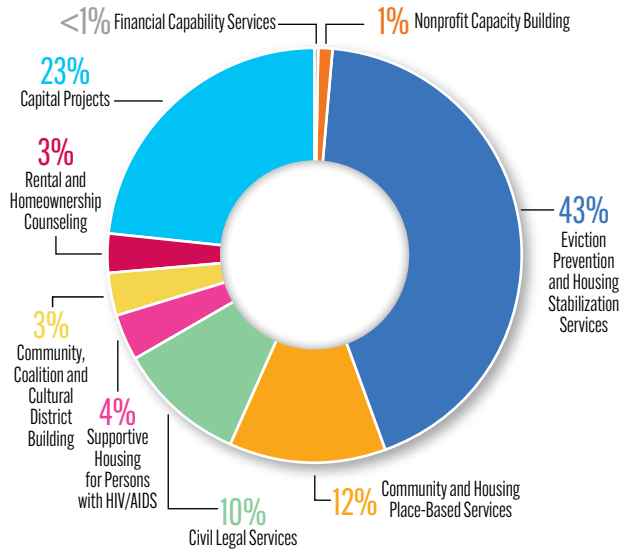
strengthen the unique cultural identities of San Francisco’s communities and currently encompasses 10 different cultural districts located throughout the city. MOHCD currently coordinates the City’s partnerships with the cultural districts that cover San Francisco’s diverse neighborhoods and cultural communities, and will be providing ongoing

programmatic support for all the districts through FY 2024-25.

Also part of the Mayor’s Office budget are administration costs related to carrying out the functions of the Mayor’s Office. These costs consist primarily of personnel expenses.

MOHCD GRANT AWARD AMOUNTS BY PROGRAM AREA, FY 2023-24.

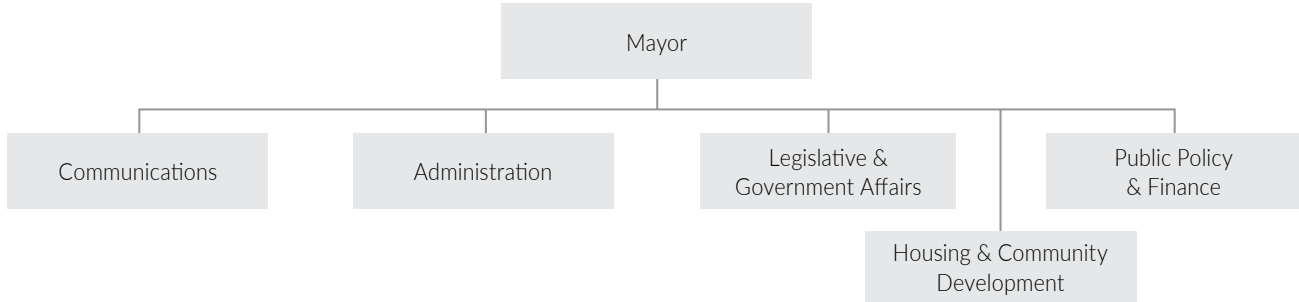
The Mayor’s Office of Housing and Community Development grants funds to nonprofits across the City for various program areas and needs.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23		FY2023-24		FY2024-25	FY2025-26
	ACTUALS	PROJECTED	TARGET	TARGET	TARGET	
GOAL						
Preserve affordable housing						
Number of low-and-moderate income rental units rehabilitated or preserved with public financial assistance	126	468	153	0.0	62	
Create permanently affordable housing						
Number of newly constructed low and moderate-income rental units completed with public financial assistance	637	452	806	1,371	1,013	
Number of new BMR ownership units created by private developers	93	81	161	10	39	
Number of loans or other types of assistance to first time homebuyers	112	106	79	50	45	
Number of new BMR rental units created by private developers	140	156	189	91	79	
Improve access to affordable housing						
Number of individuals that received services related to accessing affordable housing	13,289	9,774	10,000	10,000	10,000	
Promote self-sufficiency for all and protect rights						
Number of individuals that received services related to self sufficiency and protection of rights	18,224	11,368	10,000	10,000	10,000	
Foster healthy communities and neighborhoods						
Number of community facilities and public space improvement projects assisted with capital funding	16	23	2.0	2.0	2.0	

ORGANIZATIONAL STRUCTURE: MAYOR



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	191.27	188.12	(3.15)	188.46	0.34
Non-Operating Positions (CAP/Other)	(108.29)	(107.29)	1.00	(106.29)	1.00
Net Operating Positions	82.98	80.83	(2.15)	82.17	1.34

Sources

Other Local Taxes	3,234,000	23,355,000	20,121,000	33,683,000	10,328,000
Intergovernmental: Other	1,415,097	1,382,947	(32,150)	1,382,947	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	17,385,534	10,626,422	(6,759,112)	16,276,922	5,650,500
Interest & Investment Income		(1,470)	(1,470)	(1,542)	(72)
Expenditure Recovery	36,074,008	38,349,050	2,275,042	45,526,485	7,177,435
IntraFund Transfers In	58,454		(58,454)		
Transfers In		246,843	246,843		(246,843)
Beg Fund Balance - Budget Only	3,530,000	3,531,470	1,470	3,781,542	250,072
General Fund	134,318,859	120,617,210	(13,701,649)	128,874,071	8,256,861
Sources Total	201,045,952	203,137,472	2,091,520	234,553,425	31,415,953

Uses - Operating Expenditures

Salaries	11,645,767	11,834,401	188,634	12,473,591	639,190
Mandatory Fringe Benefits	4,144,271	4,191,866	47,595	4,434,535	242,669
Non-Personnel Services	2,625,864	2,573,452	(52,412)	2,790,934	217,482
City Grant Program	97,104,036	86,777,728	(10,326,308)	97,852,146	11,074,418
Aid Assistance	4,200,000	4,200,000		4,200,000	
Debt Service	5,828,541	9,581,118	3,752,577	11,086,418	1,505,300
Materials & Supplies	30,000	27,000	(3,000)	27,000	
Other Support/Care of Persons	56,327,920	44,113,842	(12,214,078)	51,754,342	7,640,500
Overhead and Allocations	3,978,824	3,987,296	8,472	3,457,114	(530,182)
Programmatic Projects	7,172,089	27,825,740	20,653,651	37,966,185	10,140,445
Services Of Other Depts	5,699,766	6,025,029	325,263	6,511,160	486,131
Transfers Out	2,250,000	2,000,000	(250,000)	2,000,000	
Unappropriated Rev-Designated	38,874		(38,874)		
Uses Total	201,045,952	203,137,472	2,091,520	234,553,425	31,415,953

Uses - By Division Description

MYR Housing & Community Dev	190,323,317	192,032,726	1,709,409	223,045,001	31,012,275
MYR Office Of The Mayor	10,722,635	11,104,746	382,111	11,508,424	403,678
Uses by Division Total	201,045,952	203,137,472	2,091,520	234,553,425	31,415,953

MUNICIPAL TRANSPORTATION AGENCY

MISSION

The San Francisco Municipal Transportation Agency's (SFMTA) goals are to: create a safer transportation experience for everyone, make transit and other sustainable modes of transportation the most attractive and preferred means of travel, improve the quality of life and environment in San Francisco and the region, and create a workplace that delivers outstanding service. For more information about this department's services, please visit [sfmta.com](https://www.sfmta.com)

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$1.5 billion for the MTA is \$59.1 million, or 4 percent, higher than the FY 2023-24 budget. This is primarily due to an increase in interdepartmental spending, offset by rightsizing benefit costs. The FY 2025-26 proposed budget of \$1.6 billion is \$39 million, or 2.6 percent, higher than the FY 2024-25 proposed budget. This change is due to an increase in salary and benefit costs and interdepartmental spending, offset by decreases in other expenditures.

Customer Experience

The Mayor's proposed budget for San Francisco's recovery balances fiscal responsibility with continued emphasis on making Muni more reliable, safe, and clean. The largest investment is in maintaining current service levels and increasing fare compliance by adding 36 positions related to transit fare compliance. Other initiatives include service enhancements, advanced camera

technology, increased staff presence, and investments in cleaning and upgrading transit shelters. Integral to the city's revitalization is creating walkable neighborhoods, with bike lanes and safer streets. Additionally, the SFMTA continues to expand transit priority lanes to increase system speed and reliability. Since 2019, the SFMTA has nearly doubled red transit-only lanes from 11 miles to 20 miles, with an additional 11 miles of approved expansion. These initiatives are geared towards supporting both riders and operators as Muni's ridership continues to increase. Although ridership remains below pre-pandemic levels, customers are increasingly satisfied with the speed and reliability of Muni service. Results from the Rider Survey show that 66 percent of Muni riders rate services as good or excellent – a 9 percent increase from 2021. A broader Community Survey has 71 percent of Muni riders approving of the job the SFMTA is doing.

Pedestrian Safety & Vision Zero

The budget enhances street safety by creating a Safe System Team to coordinate and expedite safety projects for pedestrians and cyclists, and by funding speed enforcement cameras to reduce vehicle speeds through ticketing.

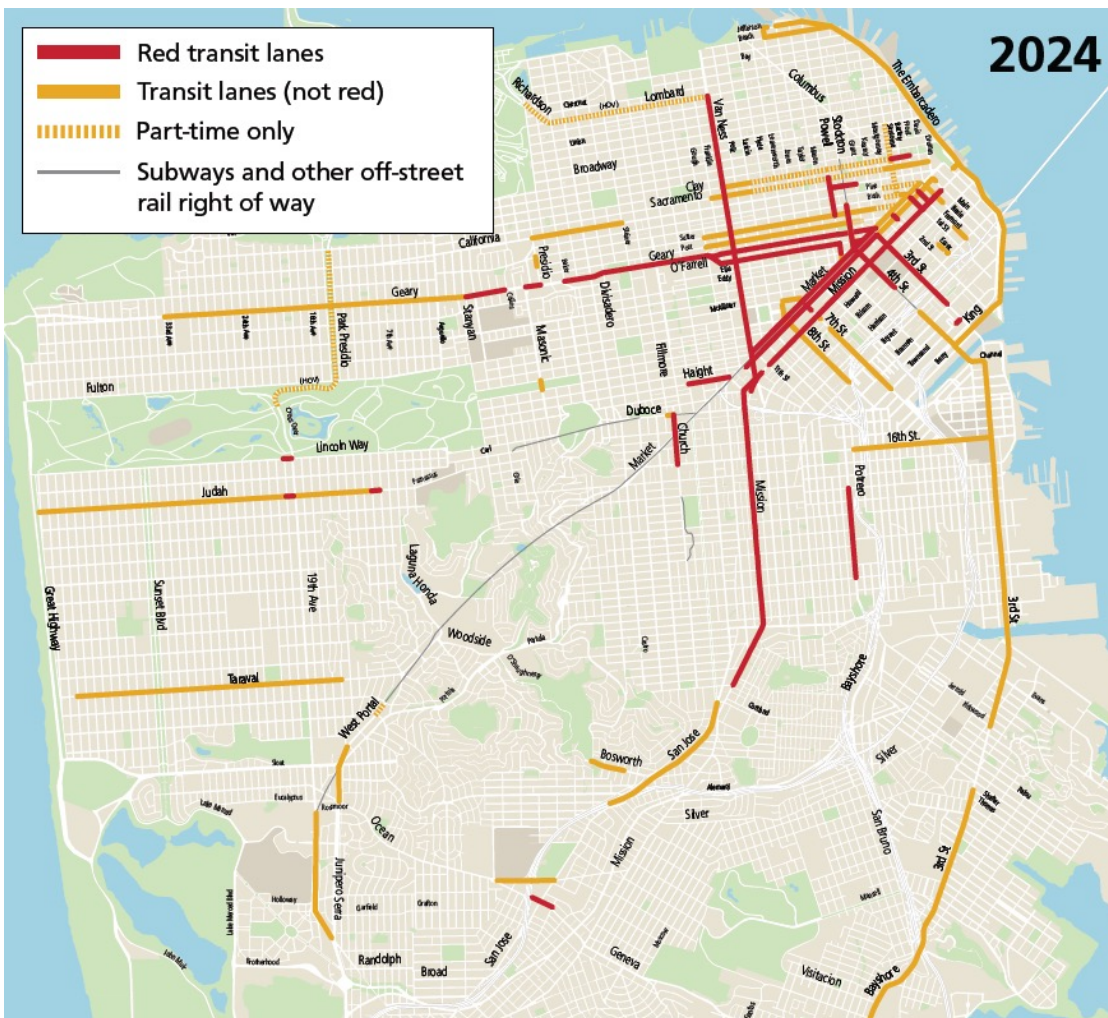
Capital Investment

The FY 2024-25 SFMTA capital budget is \$423.4 million. The largest component is \$209.4 million towards the transit fleet, which includes buses and Muni subway cars. The proposed capital budget also funds \$46.3 million for replacement of the Muni Metro Train Control System, \$28.1 million towards upgraded facilities for better maintenance, \$42.8 million for street safety improvements, and \$21.2 million for Muni Forward projects. These investments will improve system reliability and

allow the SFMTA to support San Francisco's long-term economic recovery.

Fiscal Cliff and Continued Recovery

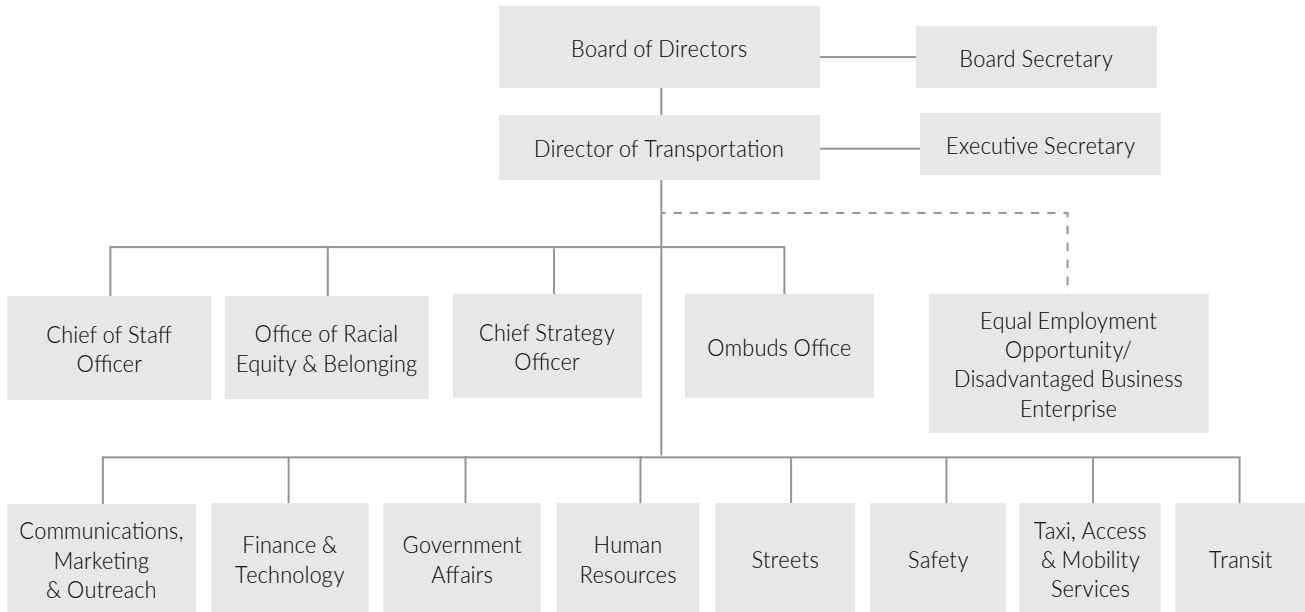
The SFMTA will be using federal and state relief funds through FY 2024-25 and FY 2025-26, with plans to exhaust these resources by the end of this time. To balance in FY 2025-26, the agency leveraged revenues available from July 1, 2024, alongside implementing only cost-neutral Muni service changes, and stretching one-time sources like federal, state, and regional transportation relief. In FY 2026-27 the SFMTA will face a \$227.5 million annual deficit due to transit fare revenue losses, which will necessitate the identification of new revenue sources and implementation of further expenditure controls to sustain service levels.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Create a work environment that is responsive, equitable and inclusive.				
Employee wellness program utilization rate	1.7%	1.6%	N/A	N/A
Employee Rating: Overall employee satisfaction (%)	N/A	N/A	53%	N/A
Deliver reliable and equitable transportation services.				
Percentage of Muni trips with late arrivals	13%	14%	N/A	N/A
Muni total annual ridership	131,026,576	153,414,770	140,000,000	N/A
Muni total annual ridership - Light Rail	21,507,692	28,226,613	N/A	N/A
Percentage of Muni trips with early arrivals	27%	23%	N/A	N/A
Muni total annual ridership - Trolley Bus	37,688,510	46,845,111	N/A	N/A
Percentage of Muni trips with very late arrivals	4.4%	4.3%	N/A	N/A
Percentage of eligible population utilizing free or discounted Muni fare programs (Lifeline)	46%	49%	40%	N/A
Muni customer complaints per 100,000 miles	57	54	61	N/A
Muni on-time performance	57%	59%	85%	85%
Customer rating: Overall satisfaction with Muni	66%	N/A	66%	N/A
Muni total annual ridership - Motor Bus	71,830,374	78,627,258	N/A	N/A
Paratransit on-time performance	97%	99%	88%	N/A
Percentage of scheduled service hours delivered	98%	99%	99%	99%
Make streets safer for everyone.				
SFPD-reported Muni-related crimes per 100,000 miles	2.2	2.2	2.7	N/A
Muni collisions per 100,000 vehicle miles	4.6	4.8	4.8	N/A
Eliminate pollution and greenhouse gas emissions by increasing use of transit, walking, and bicycling.				
Muni average weekday boardings	394,263	467,173	410,450	N/A
Sustainable transportation mode share	N/A	N/A	N/A	N/A
Fix things before they break, and modernize systems and infrastructure.				
Parking meter malfunction reports: % responded to and repaired within 48 hours	88%	64%	90%	N/A
Hazardous traffic signal reports: % responded to and repaired within two hours	98%	99%	92%	N/A

ORGANIZATIONAL STRUCTURE: MUNICIPAL TRANSPORTATION AGENCY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Non-Operating Positions (CAP/Other)	(509.50)	(522.29)	(12.79)	(521.50)	0.79
Net Operating Positions	5,649.98	5,380.29	(269.69)	5,355.21	(25.08)

Sources

Intergovernmental: Federal	206,084,347	140,154,314	(65,930,033)	50,345,741	(89,808,573)
Intergovernmental: Other	124,239,639	259,645,488	135,405,849	376,472,867	116,827,379
Intergovernmental: State	61,088,973	75,262,844	14,173,871	75,724,069	461,225
Charges for Services	182,800,965	150,805,038	(31,995,927)	159,791,713	8,986,675
Fines, Forfeiture, & Penalties	101,282,266	95,303,594	(5,978,672)	99,873,968	4,570,374
Licenses, Permits, & Franchises	19,921,167	27,763,853	7,842,686	30,493,617	2,729,764
Rents & Concessions	139,849,506	107,934,854	(31,914,652)	109,216,441	1,281,587
Other Revenues	22,509,428	17,354,344	(5,155,084)	16,720,016	(634,328)
Interest & Investment Income	12,390,731	11,815,975	(574,756)	12,177,991	362,016
Expenditure Recovery	4,384,254	4,219,348	(164,906)	3,719,988	(499,360)
IntraFund Transfers In	45,387,369	42,811,446	(2,575,923)	46,553,129	3,741,683
Transfers In	250,070,512	244,814,142	(5,256,370)	234,361,273	(10,452,869)
Beg Fund Balance - Budget Only		41,146,478	41,146,478	18,402,911	(22,743,567)
Transfer Adjustment-Source	(210,898,856)	(204,443,654)	6,455,202	(196,163,056)	8,280,598
General Fund	513,650,000	508,380,000	(5,270,000)	524,300,000	15,920,000
Sources Total	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604

Uses - Operating Expenditures

Salaries	624,015,243	621,656,551	(2,358,692)	643,752,441	22,095,890
Mandatory Fringe Benefits	345,414,521	284,953,824	(60,460,697)	297,695,096	12,741,272
Non-Personnel Services	259,520,795	271,368,565	11,847,770	274,089,409	2,720,844
Capital Outlay	65,210,058	91,906,119	26,696,061	93,743,972	1,837,853
Debt Service	27,850,760	27,840,451	(10,309)	27,826,522	(13,929)
Intrafund Transfers Out	45,387,369	42,811,446	(2,575,923)	46,553,129	3,741,683
Materials & Supplies	74,590,552	99,944,813	25,354,261	105,484,160	5,539,347
Overhead and Allocations	(33,952,656)	(18,627,063)	15,325,593	(19,079,753)	(452,690)
Programmatic Projects		19,933,000	19,933,000	4,663,164	(15,269,836)
Services Of Other Depts	109,711,028	123,061,804	13,350,776	129,385,657	6,323,853
Transfers Out	165,511,487	161,632,208	(3,879,279)	149,609,927	(12,022,281)
Unappropriated Rev-Designated	400,000	(3,970,000)	(4,370,000)	4,430,000	8,400,000
Unappropriated Rev Retained		4,900,000	4,900,000		(4,900,000)
Transfer Adjustment - Uses	(210,898,856)	(204,443,654)	6,455,202	(196,163,056)	8,280,598
Uses Total	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604

Uses - By Division Description

MTAAW Agency-wide	206,478,875	145,743,470	(60,735,405)	150,758,166	5,014,696
MTABD Board Of Directors	685,495	695,184	9,689	719,880	24,696
MTACC CV-Capitl Progr & Constr	68,379,051	88,085,176	19,706,125	92,082,698	3,997,522
MTACO Communications	8,313,399	6,913,663	(1,399,736)	7,208,397	294,734
MTAED Executive Director	8,909,648	6,984,801	(1,924,847)	6,943,199	(41,602)
MTAFA Fit Finance & Info Tech	95,567,302	105,187,602	9,620,300	104,299,878	(887,724)
MTAGA Government Affairs	2,282,841	2,085,213	(197,628)	2,178,438	93,225
MTAHR Human Resources	31,154,816	64,745,735	33,590,919	65,839,960	1,094,225
MTASA Safety	7,646,796	6,410,528	(1,236,268)	6,635,563	225,035
MTASS Sustainable Streets	223,487,303	235,864,385	12,377,082	228,985,995	(6,878,390)
MTAST Chief Strategy Office	26,036,469	52,790,601	26,754,132	55,544,926	2,754,325
MTATS Transit Svc Division	753,965,600	771,729,541	17,763,941	803,618,717	31,889,176
MTATZ Taxi & Accessible Svc	39,852,706	35,732,165	(4,120,541)	37,174,851	1,442,686
Uses by Division Total	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604

POLICE ACCOUNTABILITY

MISSION

The Department of Police Accountability (DPA) is committed to providing the City and County of San Francisco with independent and impartial law enforcement oversight through investigations, policy recommendations, and performance audits to ensure that the City reflects the values and concerns of the community it serves. For more information about this department's services, please visit sf.gov/departments/department-police-accountability

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$10.0 million for the Department of Police Accountability is \$0.1 million, or 0.7 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases and one-time funding to support Sheriff's investigations work. The FY 2025-26 proposed budget of \$9.7 million is \$0.3 million, or 3.2 percent lower than the FY 2024-25 proposed budget. This change is due to the loss of one-time funding in the prior year.

The Department of Police Accountability (DPA) faces many significant challenges in FY 2024-25 and FY 2025-26. As the primary oversight body tasked with ensuring transparency, integrity, and accountability within the Police Department, the DPA navigates a complex landscape marked by evolving legal requirements, burgeoning caseloads, and heightened community expectations. The Mayor's proposed budget provides resources to ensure the Department remains fully staffed and operational, with adequate capacity to meet these challenges and provide crucial oversight for San Franciscans.

Ongoing Priorities

The DPA faces a mounting number of complaints and investigations, necessitating robust operations to maintain its crucial oversight functions effectively. The importance in oversight regarding officer-involved shootings, protests, and quality-of-life complaints demands meticulous attention to detail and swift resolution. Further, compliance with new state legislation, including Senate Bill (SB) 1421, SB 16, SB 2, and SB 519, requires substantial new efforts be incorporated towards record review, data provision, and legal analysis.

The DPA is strategically allocating resources to meet these challenges, and remains committed to enhancing community engagement, building trust, and streamlining operations. The Mayor's proposed budget includes funding for proactive communication and education, investment in technology, and staff training programs to ensure compliance with legal requirements. Each role is critical for processing complaints, conducting audits, and managing legal aspects of cases under legislative mandates like SB 1421. DPA

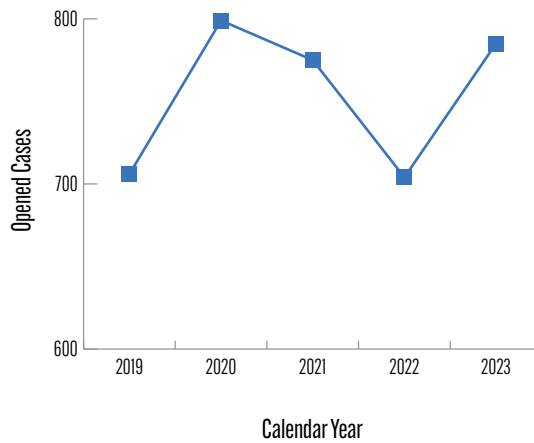
will also continue to support the implementation of the Office of the Inspector General, by sharing resources with the Sheriff's Department of Accountability (SDA) to expand the scope of the SDA's work.

Joint Data Sharing Initiative

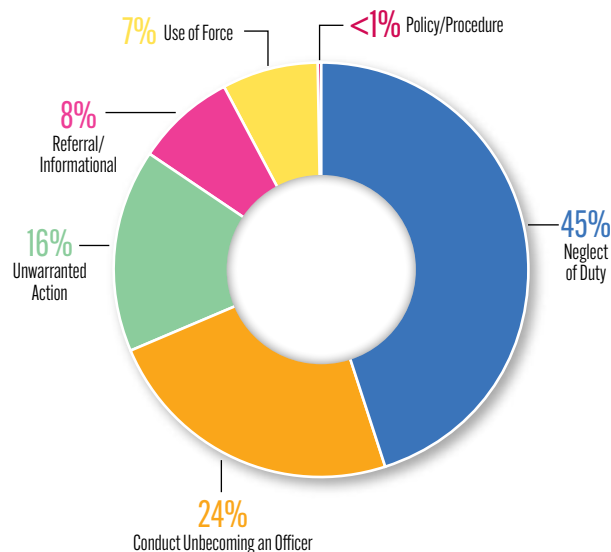
The proposed budget includes a new \$0.2 million investment into a joint data sharing initiative

between the DPA and the San Francisco Police Department, a project that will transition all data and physical files to a cloud network infrastructure. This investment will make document retrieval more efficient and optimize systems architecture while allowing DPA to more effectively perform oversight functions, and reducing costs associated with traditional computing resources.

5 YEAR COMPARISON OF OPENED CASES. Cases increased by 11 percent from 2019 to 2023 and 12 percent increase from 2022.



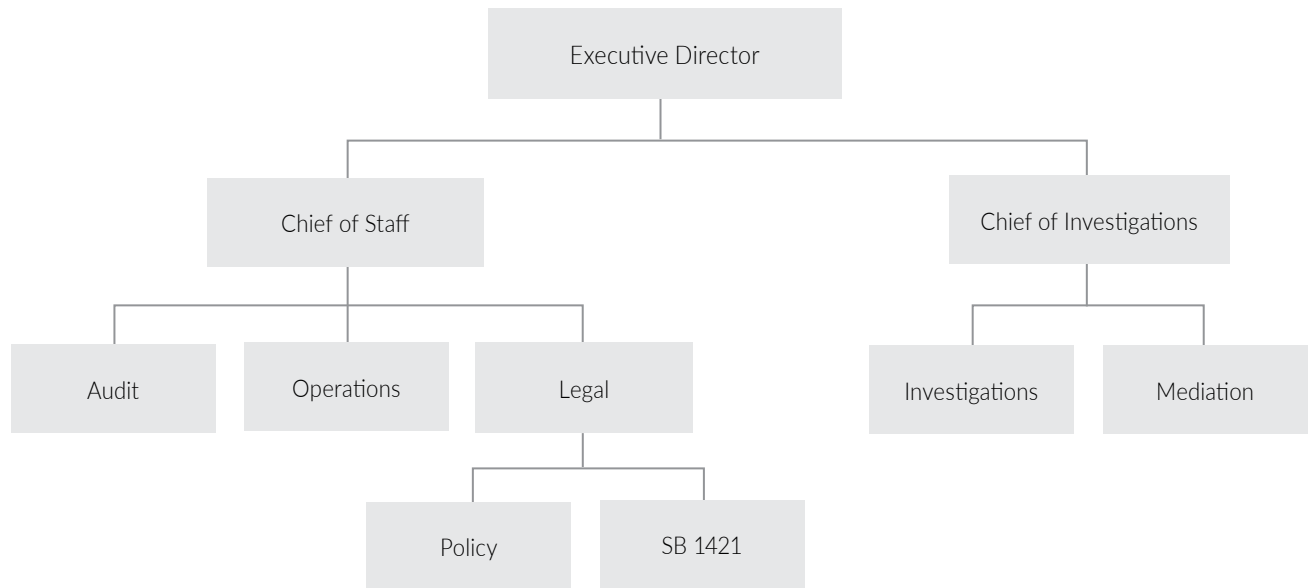
2023 CASE ALLEGATIONS. Allegations outline instances of officer misconduct. Typically, multiple allegations are investigated for each case. In 2023, a total of 1973 allegations were investigated in 598 officer investigations (some officers were the subject of multiple investigations). The most prevalent allegations included Neglect of Duty, Conduct Unbecoming an Officer, and Unwarranted Action, accounting for a combined 85 percent of all allegations.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Address civilian complaints of police misconduct professionally and efficiently					
Number of Cases Closed During the Reporting Period	715	658	720	576	576
Percentage of Sustained Cases that Resulted in Corrective or Disciplinary Action by the Chief or Police Commission	79%	80%	90%	90%	90%

ORGANIZATIONAL STRUCTURE: POLICE ACCOUNTABILITY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	41.84	40.82	(1.02)	39.76	(1.06)
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	40.84	39.82	(1.02)	38.76	(1.06)

Sources

Expenditure Recovery	332,795	654,795	322,000	654,795	
General Fund	9,637,558	9,385,297	(252,261)	9,063,221	(322,076)
Sources Total	9,970,353	10,040,092	69,739	9,718,016	(322,076)

Uses - Operating Expenditures

Salaries	5,915,788	5,900,254	(15,534)	6,023,035	122,781
Mandatory Fringe Benefits	2,081,155	2,075,955	(5,200)	2,109,673	33,718
Non-Personnel Services	334,336	333,742	(594)	301,817	(31,925)
Materials & Supplies	34,918	33,424	(1,494)	33,422	(2)
Programmatic Projects	500,000	650,000	150,000	100,000	(550,000)
Services Of Other Depts	1,104,156	1,046,717	(57,439)	1,150,069	103,352
Uses Total	9,970,353	10,040,092	69,739	9,718,016	(322,076)

Uses - By Division Description

DPA Police Accountability	9,970,353	10,040,092	69,739	9,718,016	(322,076)
Uses by Division Total	9,970,353	10,040,092	69,739	9,718,016	(322,076)

POLICE DEPARTMENT

MISSION

The San Francisco Police Department (SFPD) is committed to ensuring safety while maintaining respect for all. The Department provides responsive policing through collaboration with the community, and works to maintain and build trust and respect. For more information about this department's services, please visit [sanfranciscopolice.org](https://www.sanfranciscopolice.org)

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$821.6 million for the Police Department is \$46.7 million, or 6.0 percent, higher than the FY 2023-24 budget. This is primarily due to increased overtime, increased funding for new academies, salary and benefit cost increases, and a new technology pilot program. The FY 2025-26 proposed budget of \$839.5 million is \$17.8 million, or 2.2 percent, higher than the FY 2024-25 proposed budget. This change is due to salary and benefit cost increases and ongoing technology costs.

Staffing & Deployment

SFPD has experienced high separation rates and reduced academy class sizes in the last four years. However, improved recruitment efforts, coordination, and support with the Mayor's Office and Controller's Office have begun to yield results, with increasing application volume and four full academy classes planned for FY 2024-25. As the Department makes progress towards full staffing over the next two years, the Mayor's proposed budget includes continuing levels of overtime funding to account for current staffing levels, while increasing the number of funded sworn positions to account for these trends.

To meet recruitment, analytical, and program supervision needs in the Department, SFPD overhauled the classifications for several dozen non-sworn positions, including positions that will support background investigations and other hiring processes. Filling these needs with professional staff prevents SFPD from diverting sworn members away from the field.

Improving Safety in Public Spaces

With voters' approval of Proposition E in March 2024, SFPD has initiated procurement, testing, and buildout of a drone program, a public safety camera program, and has begun to identify other technologies which can serve to enhance capacity, efficiency, and effectiveness of SFPD, at the individual officer level and the Department level, in addressing crime. The Mayor's proposed budget funds a \$3.7 million investment in Prop E technologies that the Department will leverage to increase safety across the City, without expanding the use of overtime.

With budgeted staffing levels and expanded sworn staff, SFPD will maintain police presence in key areas of community need, such as addressing the

open-air drug market in the Tenderloin and retail theft in Union Square and throughout the City.

Sustaining Reform

After achieving substantial compliance in 245 of the 272 recommendations, SFPD has submitted the final 27 recommendations of the Collaborative Reform Initiative for review by the California Department of Justice. Nineteen of the outstanding recommendations required ongoing investments in information technology

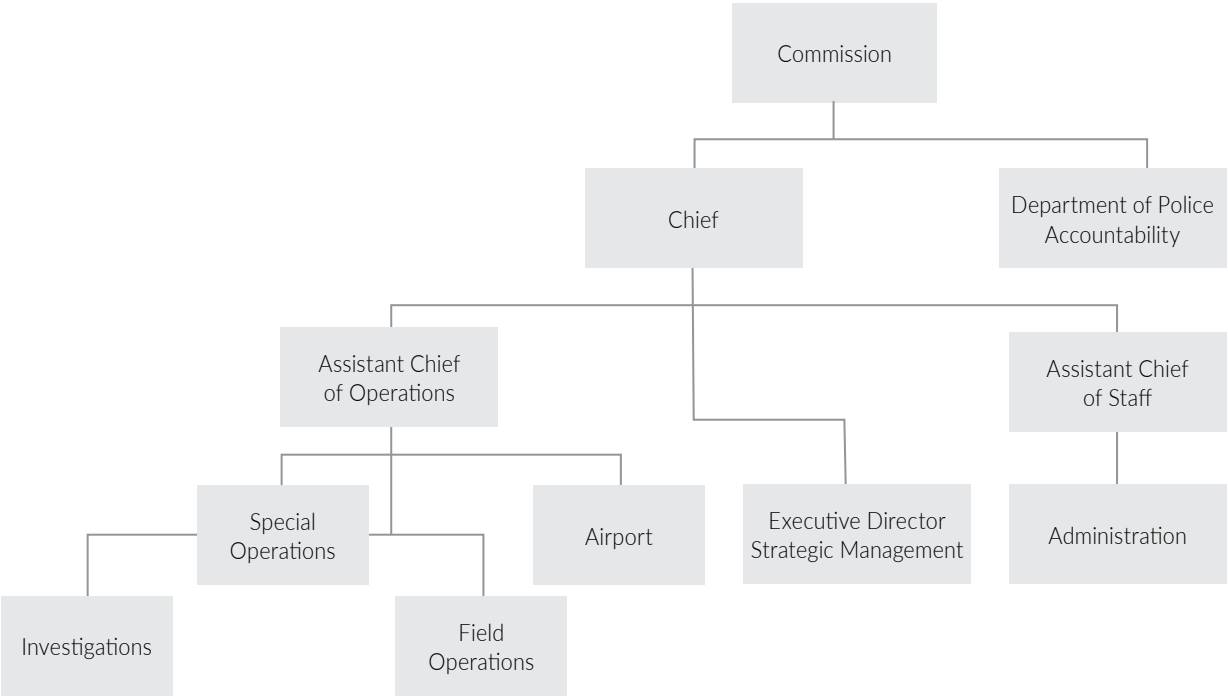
and analytical personnel to ensure repeatable and sustainable change.

The budget continues the funding necessary to complete the implementation of its records management system (RMS) and to sustain adherence to the remaining and previous recommendations. These systems and data are foundational to achieving substantial compliance in the remaining, and many other, recommendations which suggested data collection, auditing, analysis, and transparency.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Improve Responsiveness				
Ensure the safety of persons riding public transportation (MUNI) in the City; offenses reported as per 1,000 riders	0.6	0.6	0.0	0.0
Median Response Time to Priority B Calls (Minutes, Call Entry to On-Scene)	30	20	20	20
Median Response Time to Priority A Calls (Minutes, Call Entry to On-Scene)	6.9	8.0	8.0	8.0
Median Response Time to Priority C Calls (Minutes, Call Entry to On-Scene)	71	60	60	60
Measure and Communicate				
UCR: Number of UCR homicides per 100,000 population	6.6	0.0	0.0	0.0
Firearm seizures	1,104	1,028	1,159	925
Number of 'driving under the influence' arrests	276	302	N/A	N/A
UCR: Number UCR Part I violent offenses reported	5,292	3,064	5,210	5,489
UCR: Number of UCR Part I property offenses reported per 100,000 population	5,348	4,874	5,501	4,752
UCR: Number of UCR Part I property offenses reported	46,306	42,212	48,138	41,157
Percentage of citations for top five causes of collisions	61%	50%	50%	50%
UCR: Number of UCR Part I violent offenses reported per 100,000 population	611	650	595	634

ORGANIZATIONAL STRUCTURE: POLICE DEPARTMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	3,024.73	3,075.16	50.43	3,066.95	(8.21)
Non-Operating Positions (CAP/Other)	(90.87)	(104.00)	(13.13)	(104.00)	
Net Operating Positions	2,933.86	2,971.16	37.30	2,962.95	(8.21)

Sources

Intergovernmental: Federal	8,172,005	1,937,687	(6,234,318)	1,571,485	(366,202)
Intergovernmental: State	52,261,478	52,401,173	139,695	51,569,025	(832,148)
Charges for Services	9,170,626	9,045,630	(124,996)	9,045,630	
Fines, Forfeiture, & Penalties	795,454	795,454		795,454	
Licenses, Permits, & Franchises	1,489,610	1,278,109	(211,501)	1,381,499	103,390
Expenditure Recovery	6,016,843	7,042,994	1,026,151	7,262,134	219,140
Transfer Adjustment-Source	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
General Fund	617,136,279	658,228,431	41,092,152	670,979,639	12,751,208
Sources Total	774,911,711	821,633,322	46,721,611	839,451,785	17,818,463

Uses - Operating Expenditures

Salaries	520,225,129	561,464,570	41,239,441	577,786,538	16,321,968
Mandatory Fringe Benefits	133,896,688	142,230,026	8,333,338	147,860,917	5,630,891
Non-Personnel Services	18,509,488	18,580,013	70,525	17,030,691	(1,549,322)
City Grant Program	166,122		(166,122)		
Capital Outlay	4,253,366	4,509,206	255,840	2,932,347	(1,576,859)
Carry-Forward Budgets Only	494,805	494,805		494,805	
Debt Service	550,000	550,000		550,000	
Materials & Supplies	6,811,207	7,062,332	251,125	6,153,388	(908,944)
Programmatic Projects	17,059,353	9,458,353	(7,601,000)	4,170,973	(5,287,380)
Services Of Other Depts	72,945,553	77,284,017	4,338,464	82,472,126	5,188,109
Uses Total	774,911,711	821,633,322	46,721,611	839,451,785	17,818,463

Uses - By Division Description

POL Admin	151,913,702	151,857,389	(56,313)	149,439,161	(2,418,228)
POL - Airport	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
POL - FOB - Field Operations	493,125,633	526,100,730	32,975,097	538,633,680	12,532,950
POL - SOB - Special Operations	50,002,960	52,771,359	2,768,399	54,532,025	1,760,666
Uses by Division Total	774,911,711	821,633,322	46,721,611	839,451,785	17,818,463

PORT

MISSION

The Port of San Francisco (PRT) manages the waterfront as a gateway to a world-class city and advances environmentally and financially sustainable maritime, recreational, and economic opportunities to serve the City, Bay Area region, and California. For more information about this department's services, please visit sfport.com

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$157.7 million for the Port is \$7.6 million, or 5.1 percent, higher than the FY 2023-24 budget. This is primarily due to an increase in interdepartmental spending and salary and benefit cost increases. The FY 2025-26 proposed budget of \$157.7 million is \$0.1 million, or 0.05 percent lower than the FY 2024-25 proposed budget. This change is due to a decrease in non-personnel services spending.

Improved Security

The Mayor's proposed budget enhances safety for Port tenants and the public by adding four new security positions. These positions will enable the Port to create better street conditions and security, keeping the waterfront a world-class attraction.

Attracting Tourism

Port revenues have returned to pre-pandemic levels, led in large part by the return of leisure tourism. Cruise calls, in particular, have helped bolster the budget. In FY 2022-23, the Port

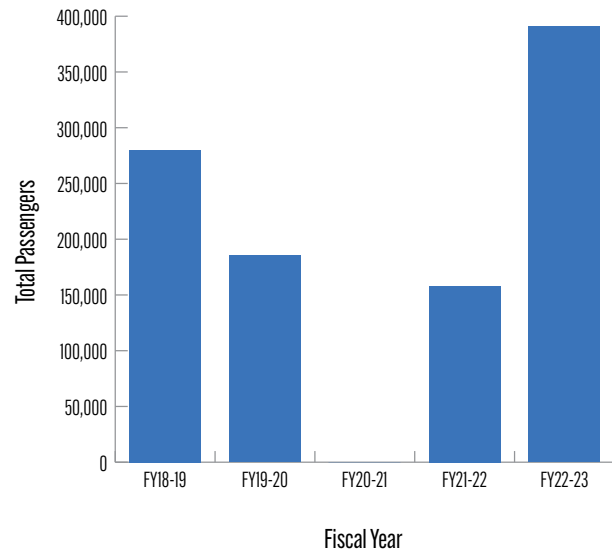
achieved a record 110 cruise calls with 390,967 passengers due to travel recovering faster than expected, larger ships, and the redeployment of vessels to the west coast while the Asian cruise market remained closed. The upcoming budget expects that cruise passenger volume will continue to improve from pandemic-era lows. The Mayor's proposed budget invests in ongoing cruise operations through dredging as well as assessing the costs of building a secondary cruise ship terminal through a feasibility study.

Seismic and Sea-Level Rise Resilience

In recognition of the need to address both seismic and flood risk, the Port has created the Waterfront Resilience Program (WRP) and is advancing assessments, policies, plans, and projects to reduce these risks as efficiently and effectively as possible. The Mayor's proposed budget supports ongoing work with the U.S. Army Corps of Engineers (USACE) on a detailed study of coastal flood risks and advancing a draft plan to address flood risk across the full seven-and-a-half miles of the Port's waterfront.

CRUISE PASSENGER VOLUME BY FISCAL YEAR.

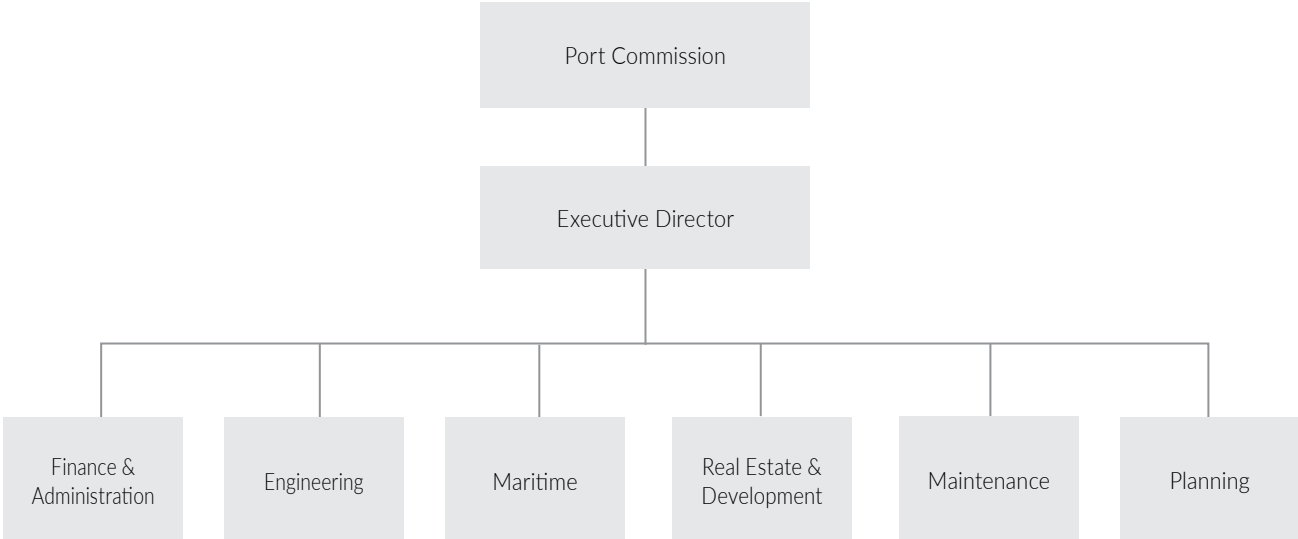
Cruise passenger volume has rebounded and now exceeds pre-pandemic levels.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	
Economic Vitality: Attract and retain maritime and non-maritime commerce to contribute to the long term viability of the Port and the City					
Overall Port Vacancy Rate	3.4%	9.0%	9.0%	9.0%	9.0%
Total automobiles imports and exports	28,976	30,000	50,000	35,000	40,000
Total cargo tonnage - Bulk	693,749	350,000	1,000,000	350,000	375,000
Total number of cruise ship calls	110	93	125	102	105
Total number of cruise ship passengers	390,967	362,700	400,000	377,070	388,382
Engagement: Promote the richness the Port has to offer through education, marketing, and maintaining strong relationships with Port users and stakeholders					
Number of presentations to community groups	30	39	33	34	39
Total number of community meetings held to discuss ongoing Port projects and programs	45	50	47	48	50
Liability: Ensure improvements of the Port result in advances in the environment, social equity and quality of life for San Francisco residents and visitors					
Local Business Enterprise (LBE) participation --% of contracts awarded to LBEs	72%	50%	50%	50%	50%
Total number of ferry passengers transiting through Port managed facilities	3,105,958	4,300,000	3,816,000	4,579,000	5,000,000
Renewal: Enhance and balance maritime and economic purpose of the Port, its rich history, and its changing relationship with the City, so the waterfront continues to be a treasured destination					
Annual Capital Budget, in millions	\$11	\$24	\$15	\$26	\$17
Cost per square foot of apron replacement (in dollars)	\$200	\$200	\$200	\$200	\$200
Cubic feet of pile and deck removed per fiscal year	8,000	20,000	20,000	20,000	25,000
Maintenance cost per square foot of Port facilities (in dollars)	\$1.0	\$1.1	\$1.1	\$1.1	\$1.2
Number of unscheduled repairs of sewer pumps	11	11	11	11	11
Percentage of preventative maintenance of sewer pumps performed on schedule	87%	87%	87%	87%	87%
Total number of projects in defined development process	10	14	11	10	12
Stability: Maintain financial strength of the Port for future generations by addressing the growing backlog of deferred Port maintenance and managing waterfront assets to meet the long-term goals of the City and the Port					
Net Portwide Revenue/Designation to Capital (Gross Revenues minus Gross Expenditures, in millions)	\$41	\$15	\$15	\$15	\$16
Net Revenue, Real Estate (Gross Revenues minus Gross Expenditures in millions)	\$77	\$62	\$62	\$74	\$79
Outstanding receivables as a percent of annual billed revenue	27%	18%	23%	12%	8.0%
The Port's debt service coverage ratio	9.0	9.0	9.0	9.0	9.0

ORGANIZATIONAL STRUCTURE: PORT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	328.97	309.72	(19.25)	313.89	4.17
Non-Operating Positions (CAP/Other)	(70.00)	(66.69)	3.31	(69.00)	(2.31)
Net Operating Positions	258.97	243.03	(15.94)	244.89	1.86

Sources

Intergovernmental: Federal	27,279,000	118,314	(27,160,686)		(118,314)
Intergovernmental: Other	1,000,774	1,005,933	5,159	1,416,713	410,780
Charges for Services	20,633,997	30,728,795	10,094,798	30,447,075	(281,720)
Fines, Forfeiture, & Penalties	2,819,552	8,614,839	5,795,287	9,644,874	1,030,035
Rents & Concessions	85,976,464	93,369,096	7,392,632	98,484,515	5,115,419
Other Revenues	11,415,489	8,256,087	(3,159,402)	13,520,093	5,264,006
Interest & Investment Income	1,000,000	2,908,935	1,908,935	2,903,735	(5,200)
Expenditure Recovery		20,000	20,000	20,000	
IntraFund Transfers In	47,106,318	30,699,539	(16,406,779)	18,329,705	(12,369,834)
Beg Fund Balance - Budget Only		11,934,115	11,934,115		(11,934,115)
Transfer Adjustment-Source	(47,106,318)	(30,699,539)	16,406,779	(18,329,705)	12,369,834
General Fund					
Sources Total	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)

Uses - Operating Expenditures

Salaries	35,827,687	36,576,100	748,413	38,241,428	1,665,328
Mandatory Fringe Benefits	15,307,798	15,499,943	192,145	16,239,251	739,308
Non-Personnel Services	15,248,943	16,081,866	832,923	15,355,104	(726,762)
Capital Outlay	33,740,034	33,073,039	(666,995)	25,849,542	(7,223,497)
Debt Service	6,135,955	6,445,497	309,542	6,483,792	38,295
Intrafund Transfers Out	47,106,318	30,699,539	(16,406,779)	18,329,705	(12,369,834)
Materials & Supplies	1,333,905	1,621,672	287,767	1,680,700	59,028
Overhead and Allocations		1,950,841	1,950,841	1,994,105	43,264
Programmatic Projects	4,551,589	4,708,062	156,473	4,547,062	(161,000)
Services Of Other Depts	36,777,968	40,957,071	4,179,103	43,008,615	2,051,544
Transfers Out	31,713	31,713		31,713	
Unappropriated Rev-Designated	2,270		(2,270)		
Unappropriated Rev Retained	1,167,414	10,310	(1,157,104)	3,005,693	2,995,383
Transfer Adjustment - Uses	(47,106,318)	(30,699,539)	16,406,779	(18,329,705)	12,369,834
Uses Total	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)

Uses - By Division Description

PRT Engineering	7,298,224	8,313,683	1,015,459	8,591,543	277,860
PRT Executive	8,927,105	10,417,942	1,490,837	9,357,759	(1,060,183)
PRT Finance And Administration	35,149,829	39,821,689	4,671,860	42,334,567	2,512,878
PRT Maintenance	24,242,772	24,117,883	(124,889)	25,212,339	1,094,456
PRT Maritime	14,313,579	14,029,490	(284,089)	14,596,708	567,218
PRT Planning & Environment	3,161,954	4,037,752	875,798	4,139,585	101,833
PRT Port Commission (Portwide)	38,164,532	36,485,146	(1,679,386)	32,178,415	(4,306,731)
PRT Real Estate & Development	18,867,281	19,732,529	865,248	20,026,089	293,560
Uses by Division Total	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)

PUBLIC DEFENDER

MISSION

The Public Defender’s Office (PDR) delivers zealous, compassionate, and client-centered legal representation to over 20,000 indigent persons accused of crimes, facing deportation, and/or involved in conservatorship matters in San Francisco, and advocates for systemic changes to benefit the City’s most disenfranchised and disempowered. For more information about this department’s services, please visit sfpublicdefender.org

BUDGET ISSUES & DETAILS

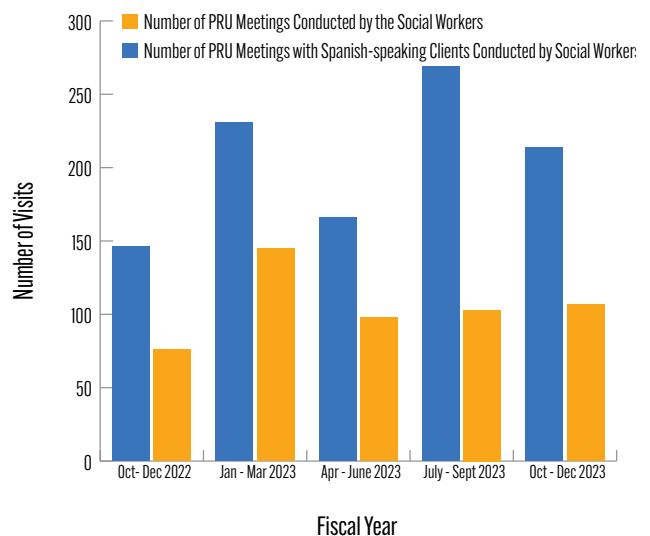
The proposed Fiscal Year (FY) 2024-25 budget of \$54.9 million for the Public Defender’s Office is \$2.3 million, or 4.3 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of \$56.1 million is \$1.2 million, or 2.1 percent, higher than the FY 2024-25 proposed budget. This change is due to increases in salaries and benefits, and an expiration of a major state grant.

PDR continues to meet its constitutional mandate to provide legal representation to indigent individuals accused of crimes or facing deportation. The proposed FY 2024-25 and FY 2025-26 budget continues to fund all ongoing programs within PDR, and provides funding to support the Clean Slate program, which works to expunge criminal convictions from records and remove barriers to housing, education, and employment.

The “End the Cycle” Program

Indigent people who have been arrested and booked into jail are often in crisis. Frequently, their legal case is only one of a myriad of challenges

they face. In fact, they are often arrested because they are suffering from poverty, mental illness, and substance use. They need immediate assistance in connecting to services in the community to initiate or maintain substance use or mental health



END OF CYCLE PROGRAM INITIATIVE PRE-TRIAL RELEASE UNIT (PRU)- IMPACT OF THE SOCIAL WORKERS. *PRU’s provides timely social worker meetings to address client’s needs prior to their release, for both English and Spanish speaking clients.*

treatment. They need prompt referrals for short and long-term housing and educational, vocational, and employment opportunities to “end the cycle” of incarceration.

The Public Defender hired and has committed three social workers to join its Pre-Trial Release Unit, which provides pre-arraignment legal representation to individuals who have been arrested as soon as possible after they have been booked into jail. Through the “End the Cycle” Program initiative, these social workers aim to connect vulnerable clients who cycle in and out of custody to treatment, housing, education, and employment opportunities and minimize the harms inflicted on individuals who are too often ensnared in the criminal legal system because of underlying issues in their lives. Two of the three social workers are fluent Spanish

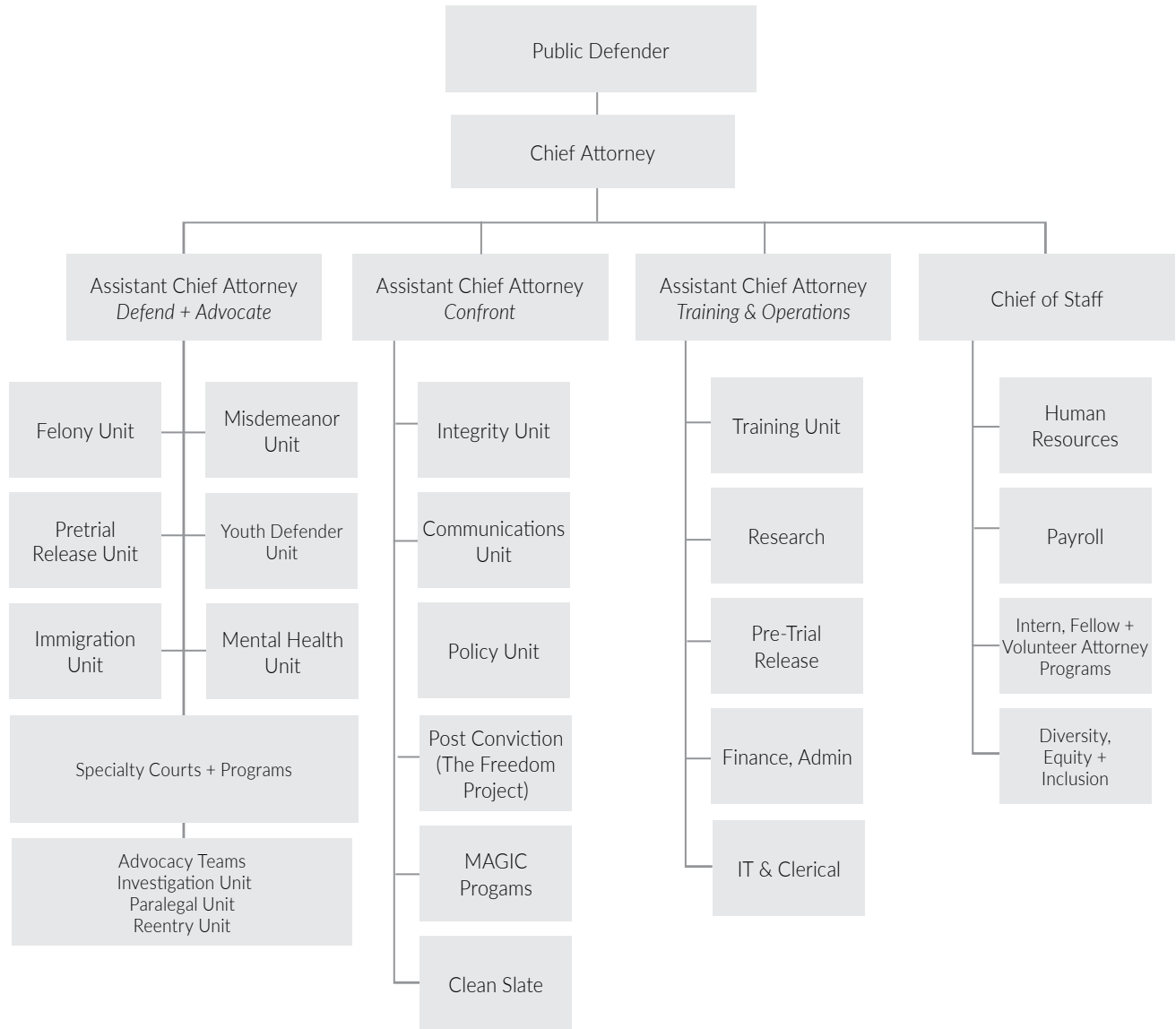
speakers, enabling the Public Defender to provide culturally sensitive representation to clients who are immigrants and/or for whom English is a second language, consistent with the City’s commitment to expanding language access. The third social worker focuses on meeting with transitional-age youth clients (18-25 years old) to ensure they receive appropriate referrals to services.

Arrestees who consult with an “End the Cycle” social worker are more likely to be released at arraignment (if charged by the District Attorney), to return to court, and to be connected to housing, services, and treatment that help them stay out of the criminal legal system. The Public Defender maintains this vital program and continues to provide pre-arraignment representation to indigent community members.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	
Provide alternatives to incarceration					
Number of individuals in alternative court programs	942	944	900	1,000	1,000
Number of successful completions of alternative court programs		136	136	136	136
Provide immigration representation					
Number of immigration matters handled	1,263	1,200	1,200	1,200	1,200
Advocate for clients' release					
Clients provided pre-arraignment legal consultation	1,603	2,700	2,400	2,700	2,700
Number of bail motions filed by the Bail Unit	774	700	600	700	700
Provide expungement services					
Number of motions filed on behalf of the clients under Clean Slate	2,120	1,800	1,800	1,800	1,800
Number of applicants/individuals receiving legal consultation and referrals via drop in services and telephone conferences	13,419	10,000	7,500	7,500	7,500
Represent defendants effectively					
Jury trials conducted	73	114	100	120	150
Jury trials conducted resulting in full acquittal, partial acquittal, and/or hung jury	61	90	80	96	120
Number of juvenile matters handled	7,553	13,623	3,870	13,623	13,863
Number of mental health clients represented	3,256	4,038	3,605	4,200	4,200
Number of misdemeanor matters handled	4,636	4,294	3,797	4,130	4,294
Number of felony matters handled	5,838	7,313	8,462	6,452	7,313
Provide re-entry services to clients					
Number of clients referred to services including shelter, housing, drug treatment, mental health treatment, educational and vocational services	307	200	200	200	200
Number of clients evaluated for referral to services including shelter, housing, drug treatment, mental health treatment, educational and vocational services	395	300	300	300	300
Children and families are provided resources and linked to essential services through MAGIC programs	4,100	4,450	4,450	4,450	4,450
Provide Services for Children of Incarcerated Parents					
Number of clients evaluated for referral and referred to services including shelter, housing, drug treatment, mental health treatment, educational and vocational services	82	80	80	80	80

ORGANIZATIONAL STRUCTURE: PUBLIC DEFENDER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	225.23	224.67	(0.56)	219.11	(5.56)
Non-Operating Positions (CAP/Other)	(7.83)	(5.34)	2.49	(5.00)	0.34
Net Operating Positions	217.40	219.33	1.93	214.11	(5.22)

Sources

Intergovernmental: Federal	54,063	55,275	1,212	55,275	
Intergovernmental: State	1,798,979	1,610,250	(188,729)	740,000	(870,250)
Other Revenues	588,142	250,000	(338,142)		(250,000)
Expenditure Recovery	92,000	92,000		92,000	
General Fund	50,076,915	52,881,124	2,804,209	55,169,563	2,288,439
Sources Total	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189

Uses - Operating Expenditures

Salaries	36,100,458	38,066,410	1,965,952	39,035,460	969,050
Mandatory Fringe Benefits	11,838,294	12,347,468	509,174	12,623,386	275,918
Non-Personnel Services	1,342,751	1,250,242	(92,509)	1,230,988	(19,254)
City Grant Program	414,239	301,904	(112,335)		(301,904)
Materials & Supplies	131,809	131,809		131,809	
Programmatic Projects	333,212	333,212		333,212	
Services Of Other Depts	2,449,336	2,457,604	8,268	2,701,983	244,379
Uses Total	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189

Uses - By Division Description

PDR Public Defender	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189
Uses by Division Total	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189

PUBLIC HEALTH

MISSION

The mission of the Department of Public Health (DPH) is to protect and promote the health of all San Franciscans. For more information about this department's services, please visit sf.gov/departments/department-public-health

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$3.2 billion for the Department of Public Health is \$47.0 million, or 1.5 percent, higher than the FY 2023-24 budget. This is primarily due to increases in salaries mandated by labor agreements, new programs supported by opioid settlement funding, and state and private funding for capital improvements and mental health services. The FY 2025-26 proposed budget of \$3.2 billion is \$9.8 million, or 0.3 percent, lower than the FY 2024-25 proposed budget. This change is driven by increased costs for salaries and benefits offset by reductions in funding for capital improvements.

Maximizing Revenues to Meet Reduction Targets

DPH's proposed budget reflects its continuous efforts to maximize state and federal revenues, leveraging its local revenues to protect and promote the health of all San Franciscans. The budget reflects projected growth in patient revenues for the Zuckerberg San Francisco General Hospital (ZSFG) and the San Francisco Health Network (SFHN) by \$25.9 million in FY 2024-25 and \$45.9 million in FY 2025-26. This growth reflects both increases in rates as well as patient volume. The budget also includes revenue growth from a number of other programs,

notably including enhancements of specialized Department of Health Care Services Payments from the State creating \$8.0 million of savings for FY 2024-25 and \$15.9 million in FY 2025-26.

Additionally, the State is implementing a new allocation methodology for Medi-Cal supplemental payments anticipated for Laguna Honda Hospital, phasing it in with an interim policy before finalizing the new approach. The interim rates result in one-time revenue, which will be retroactive to January 2023, and are expected to be finalized in the fall of 2024. The Department's proposed budget reflects the expected payments, which will total \$69 million including the retroactive amount.

Improving Operating Room Capacity at Zuckerberg San Francisco General:

Zuckerberg San Francisco General Hospital (ZSFG) will increase operating room capacity by increasing anesthesia attending staff to provide additional perioperative and procedural capacity. This improvement of scheduling and flow through operating rooms will reduce the time to surgery for patients that require urgent surgeries and procedures and, by delivering services efficiently, generate a net revenue of \$5 million a year while reducing delayed discharges.

Healthy San Francisco Savings Due to Expanded Medi-Cal Eligibility

With the continued expansion of Medi-Cal eligibility in FY 2023-24, the projected enrollment in the Healthy San Francisco Program (HSF) is expected to drop as members become eligible for Medi-Cal coverage. As a result, the City's costs paid to administer the San Francisco Health Plan will be reduced to reflect an anticipated 50 percent reduction in enrollment. Additionally, fees to support services to the Private Provider Network will also be reduced as their costs will now be reimbursed by Medi-Cal. Although fewer employers will enroll employees in HSF, there will be no reductions to coverage for residents as a result of this shift in coverage, which will save the City more than \$3 million a year by FY 2025-26.

Aligning Covid Vaccination and Testing Budget with Ongoing Needs

As the Population Health Division (PHD) continues to integrate COVID-19 response functions into ongoing operations, and to prioritize neighborhoods and populations disproportionately impacted by the virus, San Francisco remains in a strong position to respond to the virus with high vaccination rates and availability of effective treatments. This enables reductions of contracts

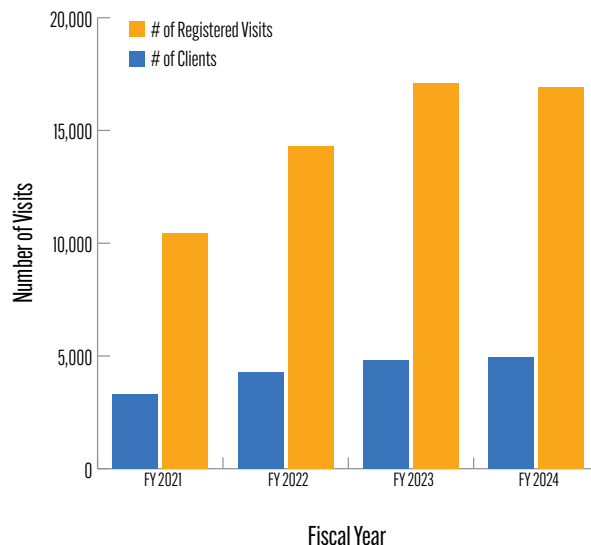
for community-based testing and vaccines by \$2 million, which aligns with the Department's current year spending and reflects the integration of COVID-19 prevention, testing, and treatment into the health care system. PHD will continue to hold neighborhood-based vaccine pop-ups during the fall vaccination season next year, as this has proved to be valuable for COVID and MPOX vaccine equity.

On-Demand Substance Use Disorder Treatment and Reducing Racial Disparities in Overdose

DPH's proposed budget revises the approach to programming opioid settlement funds into two areas of focus. The Streets to Treatment pilot invests \$15.2 million in a set of coordinated, assertive treatment interventions with the express goal of moving people off the streets, into substance use treatment, and onto a path of stability and recovery. The pilot also strengthens existing street care to include 7-day a week coverage during the day and evening, with a focus on the Tenderloin and Mission, as well as providing on-demand, 24/7 access to substance use disorder treatment via telehealth.

The second focus area is new interventions to reduce racial disparities in overdose deaths by

MARIA X MARTINEZ HEALTH RESOURCE CENTER HRC CLIENTS AND REGISTERED VISITS BY FISCAL YEAR. *Client and Registered Visit counts continue to grow post-relocation from 50 Ivy to 555 Stevenson in September 2022. Totals include Maria X Martinez's Urgent Care, Behavioral Health, Podiatry and Dental service lines.*



strengthening and expanding co-created culturally congruent substance use treatment programming for the Black/African American community.

The initiative includes \$6.4 million to add new community-driven solutions and investments in Black-led organizations, including in organizations that have not had the resources to be competitive in the City's solicitation process.

Continued Investment in Behavioral Health Treatment

The Behavioral Health Services Division (BHS) continues to expand services to make treatment more accessible, while increasing efforts to connect people to care and help them remain in care.

In 2023, more than 25,000 people received behavioral health services across the San Francisco Health Network, 15,000 of whom accessed specialty treatment and recovery services. Since January 2023, the department added more than 100 residential treatment beds for people with mental health and substance use disorders.

The Behavioral Health Access Center (BHAC), which acts as an entry point into the substance use and mental health systems-of-care and had 4,800 engagements in 2023, is now open 7 days a week and has expanded evening hours, promoting easier access to care. This expansion compliments previously extended hours of operation at the co-located Behavioral Health Services Pharmacy and

Office-Based Buprenorphine Induction Clinic, both of which provide access to Medications for Opioid Use Disorder (MOUD).

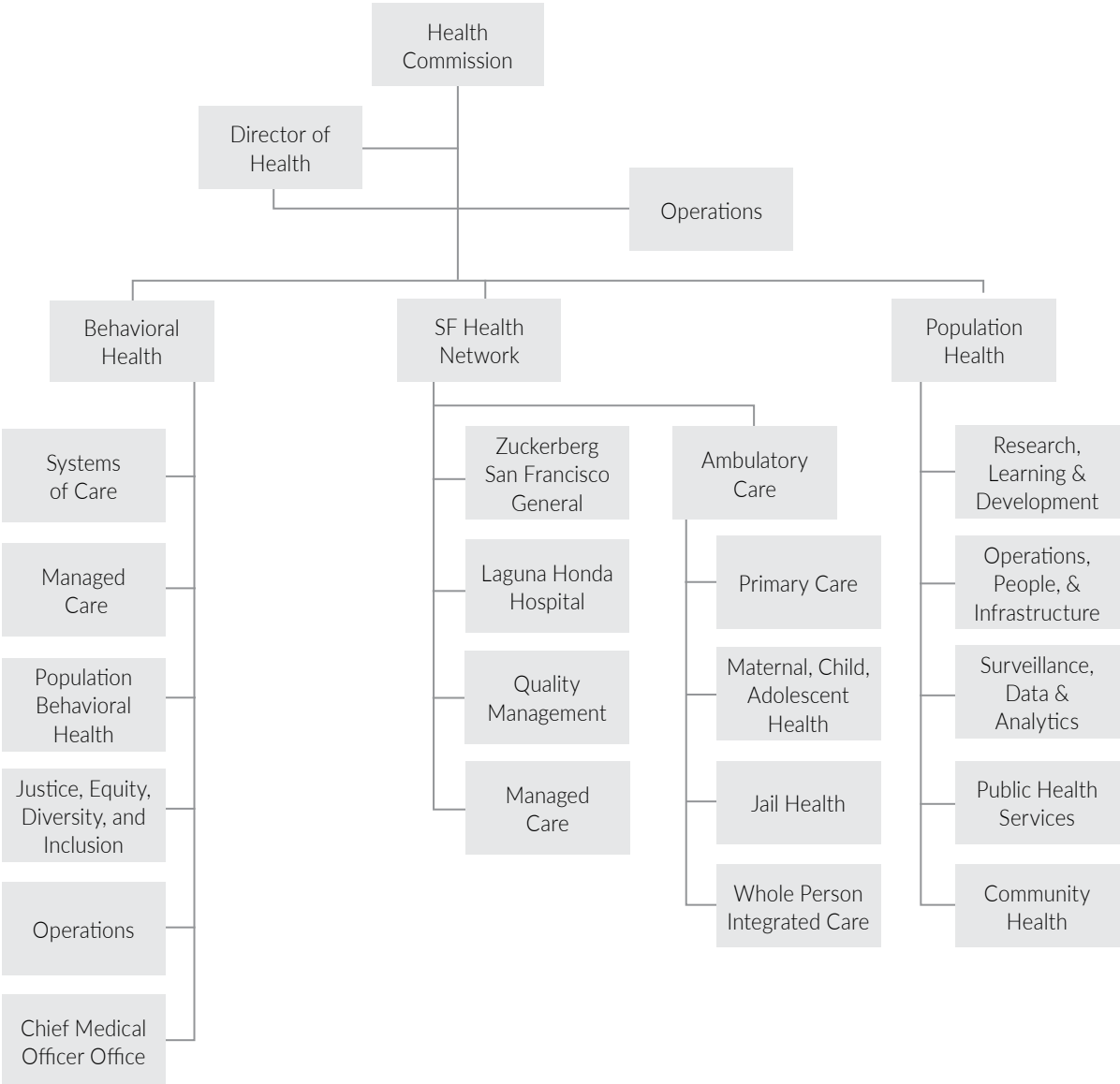
Additionally, since January 2023, the department expanded direct street outreach to focus on people with complex behavioral health needs. The BEST (Bridge and Engagement Services Team) Neighborhoods Team is a neighborhood-based team of behavioral health clinicians and peer specialists who provide trauma-informed behavioral health assessments and connections to care to people living on the streets. BEST Neighborhoods operates primarily in the Tenderloin, SoMa, Bayview, Mission, and Castro neighborhoods. In its first year of operation, the team had 8,200 engagements and made over 1,100 direct connections to services. The Night Navigation team was also launched in the Tenderloin. This team now works seven days a week, from 7pm to 3am to get people into treatment and shelter.

Through the leadership of its Office of Justice, Equity, Diversity, and Inclusion, BHS continues to improve and expand upon its culturally congruent behavioral health care. This includes, the Culturally Congruent and Innovation Practices for Black/African American Communities Project, implemented across four behavioral health clinics, to create more diversity in the mental health workforce to better engage clients and implement culturally responsive services that meet the needs of the community.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Protect & Promote the Health of all San Franciscans				
Number of participants in the Healthy San Francisco program for uninsured residents	10,777	5,800	6,000	4,000
Total managed care program enrollees in the San Francisco Health Network, the City's health system	118,118	106,200	111,000	107,200
Number of new HIV diagnoses	158	132	150	142
Number of Naloxone doses distributed	135,610	131,584	165,609	149,171
Number of unique individuals receiving a substance use service in the SF Health Network	14,952	16,200	16,200	16,200
Number of unique patients on methadone (citywide)	2,352	2,417	2,240	2,464
Number of complaint investigations performed by the Healthy Housing and Vector Control Program	2,350	3,000	3,000	3,000
Number of unique patients on buprenorphine (citywide)	2,753	2,744	2,831	3,114
Number of unique clients under 18 years old in specialty mental health care	3,550	3,500	3,500	3,500
Number of unique individuals receiving a mental health service in the SF Health Network	37,501	40,800	40,800	40,800
Percentage of Healthy Housing and Vector Control Program complaints abated within 30 days	56%	75%	70%	75%
Number of Deaths due to Acute Toxicity (overdose)	738	805	589	724
Number of children who receive dental screening, fluoride varnish, education or sealant	8,695	7,800	9,900	6,000
Percent of HIV infected patients who are virally suppressed within one year of diagnosis	80%	80%	85%	85%
Provide San Franciscans with World-Class Care				
Zuckerberg San Francisco General Hospital's Occupancy Rate	104%	106%	100%	100%
Average Daily Population at Zuckerberg San Francisco General Hospital	321	326	308	308
Percentage of time that Zuckerberg San Francisco General Hospital Emergency Department is unable to accept lower-priority emergency cases	54%	50%	50%	50%
Percentage of primary care patients rating their provider as 9 or 10 overall on the San Francisco Health Network patient satisfaction survey	85%	83%	86%	86%
Ensure Equitable Access to All				
Percentage of San Francisco Residents with Health Coverage	97%	97%	97%	97%

ORGANIZATIONAL STRUCTURE: PUBLIC HEALTH



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	7,831.34	7,694.19	(137.15)	7,745.09	50.90
Non-Operating Positions (CAP/Other)	(110.84)	(56.59)	54.25	(56.59)	
Net Operating Positions	7,720.50	7,637.60	(82.90)	7,688.50	50.90

Sources

Business Taxes	72,815,050	67,770,000	(5,045,050)	69,190,000	1,420,000
Intergovernmental: Federal	88,296,193	91,707,135	3,410,942	92,798,285	1,091,150
Intergovernmental: Other	600,000	600,000		600,000	
Intergovernmental: State	576,515,893	388,092,741	(188,423,152)	359,083,198	(29,009,543)
Charges for Services	1,366,624,825	1,609,022,438	242,397,613	1,556,588,757	(52,433,681)
Fines, Forfeiture, & Penalties	58,097,000	34,865,257	(23,231,743)	35,753,597	888,340
Licenses, Permits, & Franchises	11,510,407	12,111,790	601,383	12,478,196	366,406
Rents & Concessions	747,990	747,990		747,990	
Other Revenues	50,095,394	57,353,393	7,257,999	26,993,505	(30,359,888)
Interest & Investment Income	11,010,358	10,844,438	(165,920)	15,872,434	5,027,996
Expenditure Recovery	55,657,572	46,843,658	(8,813,914)	46,373,499	(470,159)
IntraFund Transfers In	12,184,544	40,334,086	28,149,542	28,080,524	(12,253,562)
Transfers In	108,398,459	108,881,834	483,375	107,140,543	(1,741,291)
Other Financing Sources	2,600,000		(2,600,000)		
Beg Fund Balance - Budget Only	22,329,670	80,785,745	58,456,075	53,028,598	(27,757,147)
Transfer Adjustment-Source	(118,981,348)	(147,614,179)	(28,632,831)	(133,618,679)	13,995,500
General Fund	871,589,995	834,773,791	(36,816,204)	956,210,037	121,436,246
Sources Total	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)

Uses - Operating Expenditures

Salaries	1,150,953,319	1,222,718,871	71,765,552	1,281,846,161	59,127,290
Mandatory Fringe Benefits	413,688,719	439,182,361	25,493,642	461,477,181	22,294,820
Non-Personnel Services	1,048,601,170	1,060,129,156	11,527,986	1,007,486,556	(52,642,600)
City Grant Program	10,949,501	11,613,957	664,456	11,613,957	
Capital Outlay	79,251,959	26,014,261	(53,237,698)	4,619,546	(21,394,715)
Debt Service	17,737,015	23,180,854	5,443,839	24,210,040	1,029,186
Facilities Maintenance	4,301,526	4,516,603	215,077	4,742,433	225,830
Intrafund Transfers Out	12,184,544	40,334,086	28,149,542	28,080,524	(12,253,562)
Materials & Supplies	187,027,423	203,301,446	16,274,023	215,336,590	12,035,144
Overhead and Allocations	5,008,220	1,816,576	(3,191,644)	1,982,989	166,413
Programmatic Projects	84,215,305	51,493,024	(32,722,281)	29,014,777	(22,478,247)
Services Of Other Depts	187,288,780	193,153,008	5,864,228	184,990,254	(8,162,754)
Transfers Out	106,796,804	107,280,093	483,289	105,538,155	(1,741,938)
Unappropriated Rev Retained	1,069,065		(1,069,065)		
Transfer Adjustment - Uses	(118,981,348)	(147,614,179)	(28,632,831)	(133,618,679)	13,995,500
Uses Total	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)

Uses - By Division Description

HAD Public Health Admin	184,912,798	203,609,079	18,696,281	214,506,806	10,897,727
HBH Behavioral Health	719,566,016	663,407,912	(56,158,104)	607,891,463	(55,516,449)
HGH Zuckerberg SF General	1,203,933,922	1,272,888,438	68,954,516	1,300,650,710	27,762,272
HHH Health At Home	9,756,723		(9,756,723)		
HJH Jail Health	42,961,796	46,138,132	3,176,336	48,258,908	2,120,776
HLH Laguna Honda Hospital	342,383,673	359,310,156	16,926,483	360,635,371	1,325,215
HNS Health Network Services	372,754,342	391,042,785	18,288,443	386,724,723	(4,318,062)
HPC Primary Care	140,913,999	144,676,918	3,762,919	149,606,305	4,929,387
HPH Population Health Division	172,908,733	156,046,697	(16,862,036)	159,046,198	2,999,501
Uses by Division Total	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)

PUBLIC LIBRARY

MISSION

The Public Library (Library) is dedicated to connecting our diverse communities to learning, opportunities, and each other. The Library consists of the Main Library at Civic Center, 27 branch libraries geographically distributed throughout San Francisco, four Bookmobiles that travel around the City, and a digital library collection via sfpl.org. In addition to the Library's collection of over 3.8 million items in various formats and more than 50 languages, the Library offers high-speed internet through free wireless and public access computers as well as educational, cultural, and literary programming. For more information about this department's services, please visit sfpl.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$188 million for the Library is \$11.9 million, or 5.9 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in capital spending. The FY 2025-26 proposed budget of \$189.8 million is \$1.4 million, or 0.7 percent, higher than the FY 2024-25 proposed budget. This change is due to salary and benefit cost increases.

Equity and Recovery

The San Francisco Public Library (SFPL) strives to be a resource for the City's diverse communities, offering an equitable and safe space for people of all ages to gather, gain knowledge, and participate in shared experiences. SFPL is committed to advancing racial equity through its core services to the community. This budget proposes \$300,000 to extend eCollections resources to those incarcerated within our local jails. SFPL's base collections budget included \$200,000, which is continuing to be used to grow the collection in languages other than English, to represent SFPL's

diverse community. Unique investments in SFPL include support for the Scholar@Home program, which targets low-income pre-k students in equity zones and the Everybody Reads program which leverages our partnership with Human Rights Commission (HRC) and Mo' Magic to provide titles for BIPOC communities. The Mayor's proposed budget continues to invest in its successful Work It and Tech Time services, as well as the Smart Money Coaching program through the Office of the Treasurer-Tax Collector.

Robust Collections

The Library continuously enhances its collections based on usage each cycle to better meet the needs of San Francisco's diverse communities in the future. SFPL purchases materials in various formats and multiple languages to support the City's diverse community. Print books remain the primary material format for patrons; however, e-Media circulation continues to grow. Library collections investments over these two fiscal years are more than 12

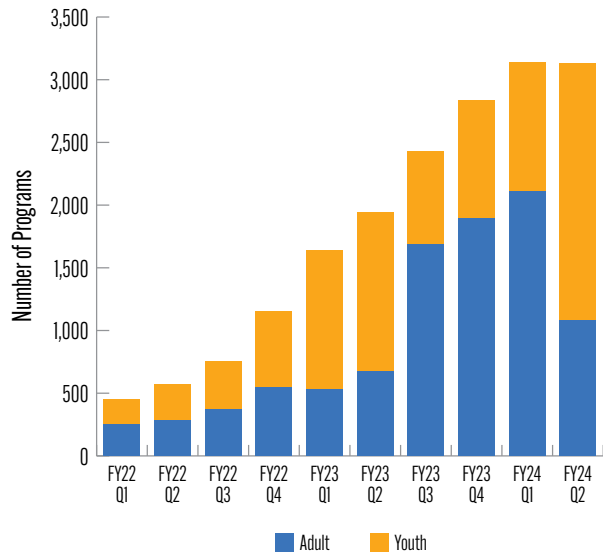
percent of the Library’s operating budget, above the industry standard.

Community Input

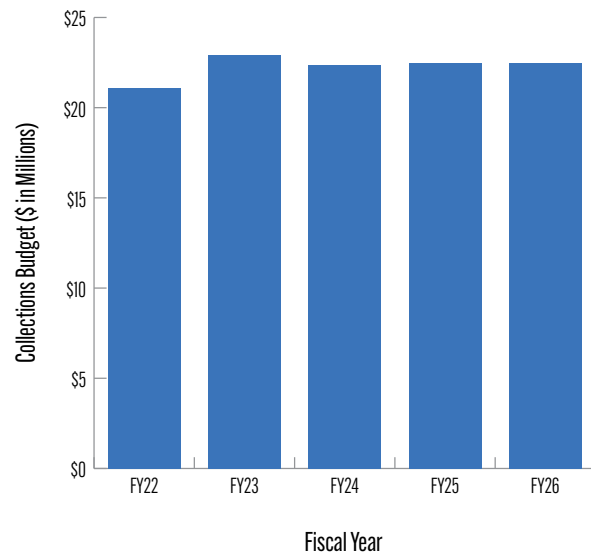
The Library’s budget highlights needs gathered from community input. In response to this

input, the Library increased funding for Capital investments for multiple Library branches. The Library remains focused to take part on community partnerships and provide outreach in multiple languages through it’s marketing and staff to serve San Francisco’s diverse communities.

LIBRARY PROGRAMMING. *Library programming is showing a significant recovery due to seven day service and increase in staffing capacity.*



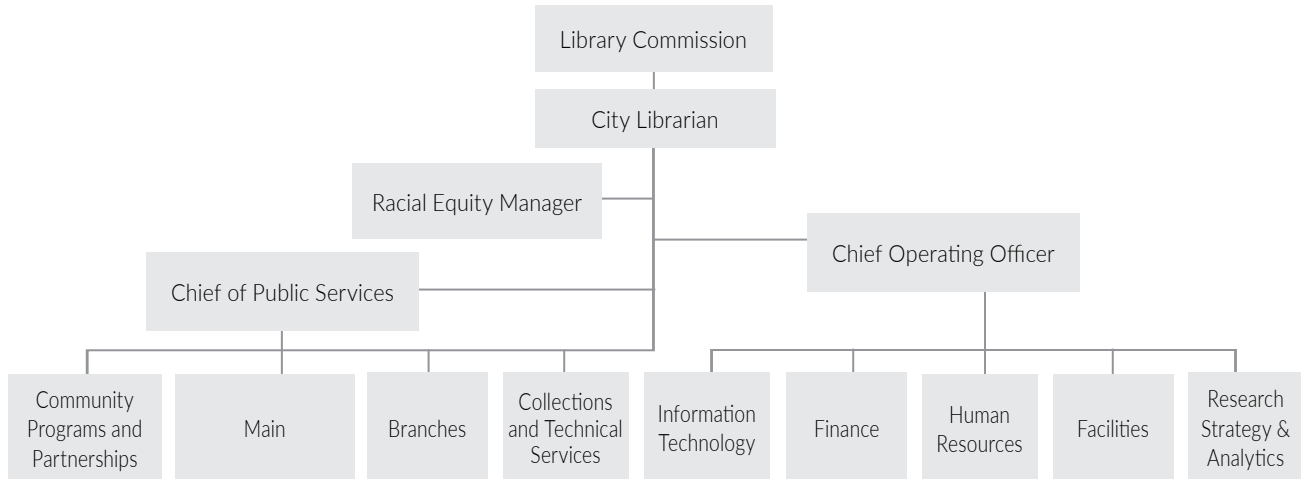
COLLECTIONS BUDGET - 5 YEAR TREND. *The Library is maintaining a stable collections budget to meet format demands.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	
Be the Premier Public Library in the Nation					
Value of services and items offered freely through the library	\$213,478,834	\$218,099,359	\$217,748,410	\$222,103,379	\$226,545,447
Number of persons entering San Francisco Main and Branch libraries, Bookmobiles, Jail and Re-Entry Services and Juvenile Justice Center	3,398,569	3,500,000	3,150,000	3,307,500	3,570,000
Number of reference questions answered annually at the Main Library and branch libraries including Bookmobiles, Jail and Re-Entry Services and Juvenile Justice Center	424,821	437,500	393,750	413,438	446,250
Number of library cardholders	436,290	448,348	446,625	451,091	452,832
Percentage of San Franciscans who rate the quality of the library's digital collections as good or very good (biennial City Survey)	N/A	92%	85%	92%	92%
Percentage of San Franciscans who rate the quality of the library's physical collections as good or very good (biennial City Survey)	N/A	95%	85%	94%	95%
How patrons rate the quality of library staff assistance at the Main and Branch Libraries and Bookmobiles on a scale of 1-10	N/A	9.4	9.0	9.3	9.0
Excel in Management and Professional Development					
Expenditures per Number of Visits	\$47	N/A	\$52	\$54	N/A
Provide Facilities to Meet 21st Century Needs					
Number of high and moderate security incidents reported in Library facilities	860	950	978	1,124	1,293
How patrons rate the cleanliness and maintenance of library facilities on a scale of 1 to 10	N/A	9.1	8.5	9.0	9.0
Develop Strong Community Partnerships					
Number of community group uses of library meeting rooms	1,351	950	1,250	1,350	1,300
Number of patron contacts made by the SFPL Social Service team	8,247	9,600	9,750	10,500	10,750
Provide Access to Innovative Information Services					
Number of online engagements via social networking applications	1,408,864	1,690,661	1,680,000	1,730,400	1,747,704
Number of hours used by patrons at public computer terminals, including both reserved and walk-in use	298,531	290,000	278,100	286,443	292,172
Average number of wi-fi users per day at the Main and Branch Libraries	8,118	8,400	8,200	8,500	8,585
Support & Celebrate Reading and Learning					
Number of uses of the Library's subscription databases by staff and public	1,983,307	2,100,000	1,993,224	2,003,190	2,142,000
Collection expenditures as a percentage of total operating expenditures	13%	N/A	14%	13%	N/A
Number of programs provided (adult)	2,971	3,800	2,700	4,000	4,200
Number of physical materials added to the collection	393,445	420,000	402,500	422,625	400,000
Circulation of eBooks and eMedia	5,784,792	6,000,000	5,903,756	6,080,869	6,141,678
Number of physical items in languages other than English added to the library's collection	53,903	80,000	51,750	54,338	76,000
Number of people attending adult programs	86,792	90,000	56,500	75,000	99,000
Circulation of physical books and materials	6,745,374	7,100,000	7,143,495	7,500,670	7,575,677
Percentage of adult participants in digital learning classes who applied their skills	N/A	N/A	90%	90%	N/A
Percentage of job skills program participants who report applying skills learned in work-related activities	N/A	N/A	90%	90%	N/A
Engage Youth in Learning, Workforce & Personal Growth					
Number of children and youth attending programs	138,877	141,000	125,000	143,750	145,000
Number of children and teens registered for Summer Stride	17,025	23,975	20,430	23,495	27,571
Number of children and teens receiving instruction via school visits or library visits	46,559	40,000	42,000	48,300	50,000
Number of programs provided (youth)	6,030	7,489	5,000	7,400	7,700
Percentage of Storytime participants who report spending more time engaged in early literacy activities with their children.	N/A	N/A	90%	90%	N/A

ORGANIZATIONAL STRUCTURE: PUBLIC LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	717.23	725.97	8.74	725.97	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	717.23	725.97	8.74	725.97	0.00

Sources

Property Taxes	79,520,000	79,330,000	(190,000)	79,600,000	270,000
Intergovernmental: State	250,000	250,400	400	250,400	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	1,020,000	20,000	(1,000,000)	20,000	
Interest & Investment Income	237,400	42,430	(194,970)	32,201	(10,229)
Expenditure Recovery	87,636	90,584	2,948	93,903	3,319
IntraFund Transfers In	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
Transfers In	20,000		(20,000)		
Beg Fund Balance - Budget Only	16,128,811	4,824,370	(11,304,441)	2,382,500	(2,441,870)
Transfer Adjustment-Source	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
General Fund	102,790,000	103,600,000	810,000	107,180,000	3,580,000
Sources Total	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220

Uses - Operating Expenditures

Salaries	74,929,839	80,504,266	5,574,427	83,471,266	2,967,000
Mandatory Fringe Benefits	38,573,292	41,908,961	3,335,669	43,643,994	1,735,033
Non-Personnel Services	10,614,533	11,502,010	887,477	10,594,589	(907,421)
City Grant Program	650,000	826,081	176,081	847,231	21,150
Capital Outlay	33,758,000	10,883,392	(22,874,608)	7,950,000	(2,933,392)
Intrafund Transfers Out	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
Materials & Supplies	26,119,071	26,359,318	240,247	26,359,318	
Overhead and Allocations	485	638	153	638	
Services Of Other Depts	14,784,501	16,374,233	1,589,732	16,433,525	59,292
Unappropriated Rev-Designated	825,241		(825,241)	459,558	459,558
Transfer Adjustment - Uses	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
Uses Total	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220

Uses - By Division Description

LIB Public Library	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
Uses by Division Total	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220

PUBLIC UTILITIES COMMISSION

MISSION

The San Francisco Public Utilities Commission (SFPUC) provides customers with high quality, efficient, and reliable water, power, and wastewater services in a manner that values environmental and community interests and sustains the resources entrusted in their care. For more information about this department's services, please visit sfpub.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$2.0 billion for the PUC is \$236.7 million, or 13.2 percent, higher than the FY 2023-24 budget. This is primarily due to an increase in power purchasing, power delivery costs, and capital spending. The FY 2025-26 proposed budget of \$2.2 billion is \$134.5 million, or 6.6 percent, higher than the FY 2024-25 proposed budget. This change is due to increasing power purchase costs and new capital projects.

The SFPUC has a fixed 2-year (biennial) operating budget for FY 2024-25 and FY 2025-26.

Commitment to Affordability

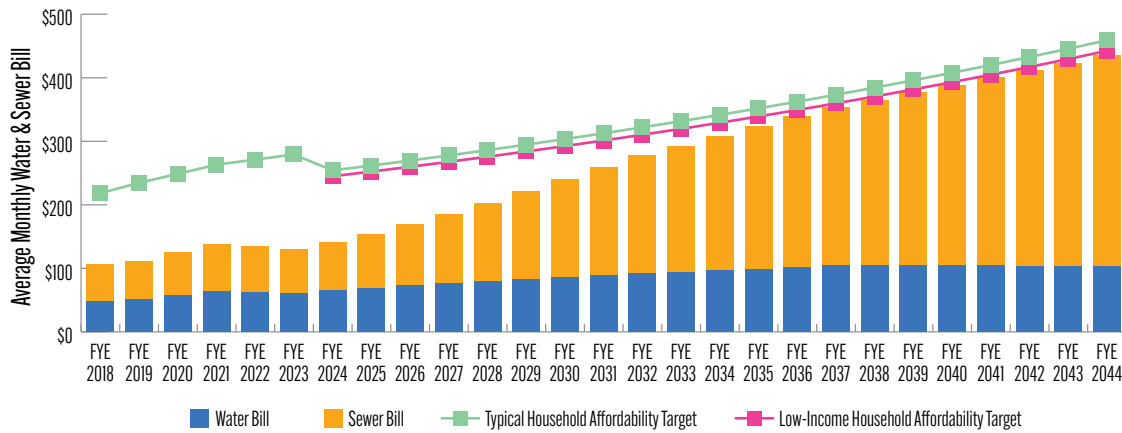
The SFPUC is committed to ensuring rate fairness and affordability for its customers, and this has been a core focus in developing the biennial budget and 10-Year Capital Plan. The agency adopted a new, equity-focused Affordability Policy in November 2023, which keeps rates as low as possible while maintaining necessary investments.

In the new policy, the typical household is defined as the 40th percentile median household income, rather than the 50th percentile. A low-income household is defined by the 20th percentile median household income, in line

with affordability standards currently used by the Environmental Protection Agency. The additional low-income customer affordability metric aims to center customers who are most heavily burdened by San Francisco's high cost of living.

For low-income households, bills are calculated at both retail rates and after accounting for applicable discount or assistance programs. Water and sewer bills will target less than 3 percent of a typical customer's income, less than 7 percent of a low-income customer's income using standard rates, and less than 5 percent of a low-income customer's income after accounting for enrollment in applicable bill discount programs. The budget and capital plans proposed follow the SFPUC's affordability policy, as shown in the chart.

To meet the Affordability Policy, the department undertook a significant effort to constrain the budget, including its 10-Year Capital Plan. This was done as part of a major initiative within the agency to improve the capital planning process, leading to more efficient budgeting that aligns with the department's capital delivery capacity. The department will continue seeking out ways to reduce capital investments costs, by applying for low-cost loans and grants.



USES BY ENTERPRISE. *This chart displays affordability targets for SFPUC customers and breaks down uses of funds by SFPUC enterprises.*

SFPUC power rates remain well below the alternative provider, PG&E. As shown in the chart on the following page, public power represents great value. Even with Hetchy Power rates increasing over the next two years, they are still expected to be 30 percent cheaper than PG&E. By using Hetchy Power for municipal buildings, the City saves \$50 million annually vs. PG&E. CleanPowerSF rates are also projected to be at or below PG&E rates for residential customers.

Responsible Management

The SFPUC's budget is grounded in responsibility and transparency, with a focus on core service delivery. The agency is prioritizing financial sustainability, regulatory requirements, service reliability, environmental stewardship and critical infrastructure maintenance. The SFPUC is addressing regulatory requirements by transparently planning for projects such as nutrient reduction in the San Francisco Bay. This \$1.5 billion project is included in the Capital Plan for the first time and is a driver of cost increases. The agency will continue to responsibly manage the city's utility infrastructure through increased investments in water and sewer main repair and replacement, cybersecurity, and laboratory investments. Investing in the workforce is also a key part of responsible management, and this budget converts 87 temporary staff to permanent

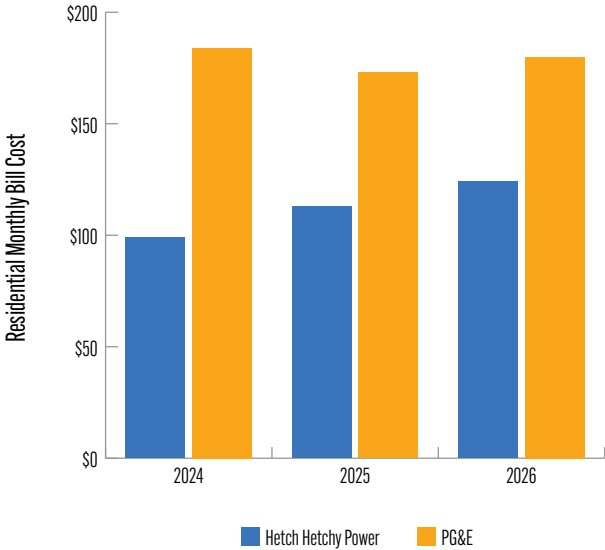
positions to encourage retention of employees performing core operating functions. The agency is also bolstering its Racial Equity and Audit teams to ensure a continued focus on equity, accountability, and transparency.

Investing Where it Matters

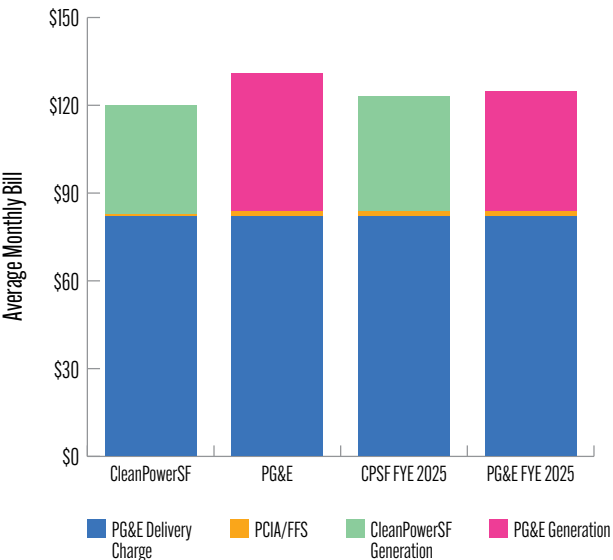
One of the most visible and meaningful ways the SFPUC will contribute to the recovery of the economy and restoring the vibrancy of San Francisco will be through its large capital program, which will invest over \$3 billion in the next two years and \$11.8 billion over the next 10 years. These investments will create thousands of local jobs while improving the City's essential utility infrastructure and resilience to climate change. The SFPUC's largest investment in the 10-year plan is in nutrient removal from the Southeast Treatment Plant outflow. The goal of the project is to reduce the amount of nitrogen discharged into San Francisco Bay. Nitrogen discharges are a regional issue, and were a contributing factor to algae blooms in 2022 and 2023. This project is necessary to comply with future nitrogen-related regulations. Other investments include the replacement of aging infrastructure such as the 100-year-old Moccasin Penstock. This carries water down the mountains from Hetch Hetchy Reservoir, generating clean hydroelectric power.

The capital plan will also support the City in fighting climate change. For example, the capital plan includes projects to mitigate erosion at Ocean Beach, and expand the Hetch Hetchy Power system, providing clean electric vehicle and ferry charging at the Port of San Francisco and San

Francisco International Airport. Through the Mayor's proposed budget, the department is also continuing the acquisition of PG&E's San Francisco electricity distribution network, enabling the SFPUC to directly provide reliable, cost effective, and clean electricity to all San Francisco residents.

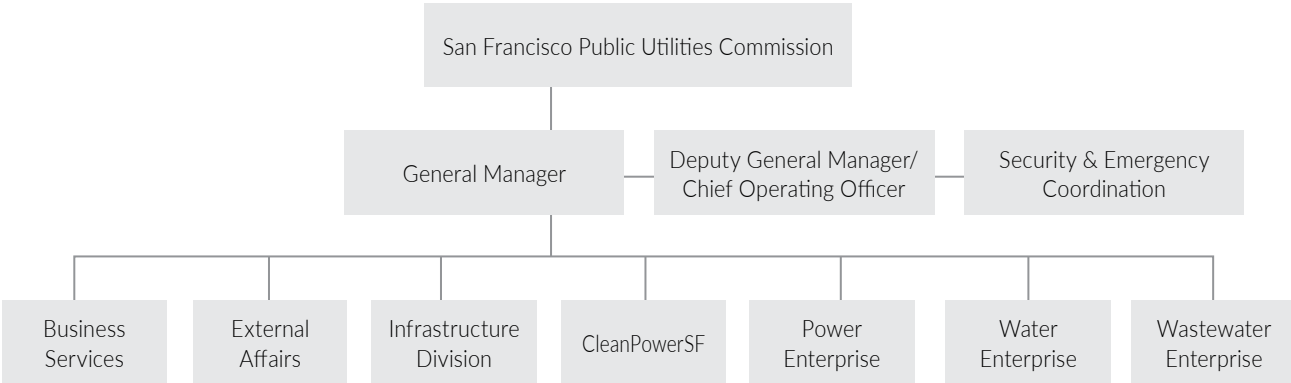


HETCHY POWER. This chart compares average monthly residential power bills for Hetch Hetchy Power and PG&E.



CLEANPOWERSF. This chart compares average monthly residential power bills for CleanPowerSF and PG&E.

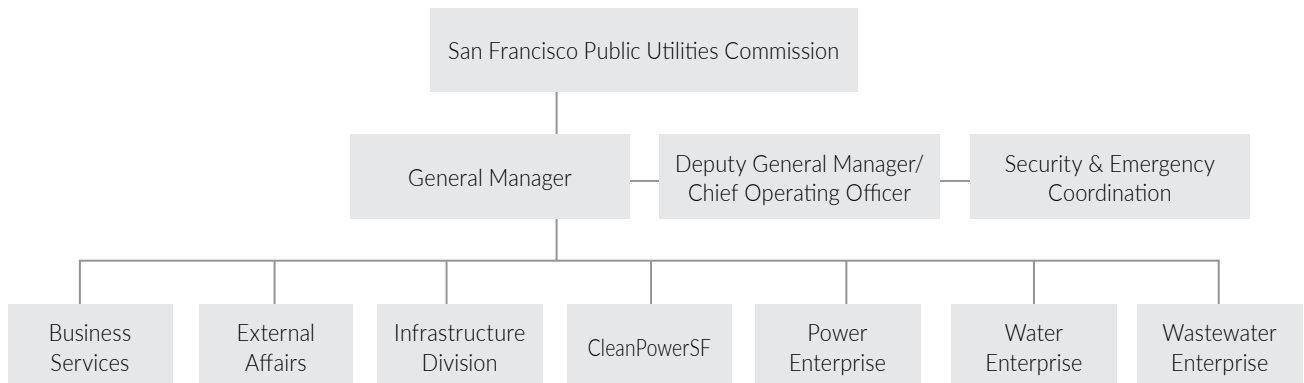
ORGANIZATIONAL STRUCTURE: PUBLIC UTILITIES COMMISSION



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	
Act as Environmental Stewards					
Percent of biogas going to beneficial uses - Oceanside Plant	0.0%	0.0%	75%	0.0%	50%
Gallons of stormwater managed annually by green infrastructure	278,000,000	291,000,000	264,000,000	300,000,000	313,000,000
Percent of water supplied by alternative sources to the system as a whole	3.2%	3.4%	3.4%	3.4%	3.4%
Percent of biogas going to beneficial uses - Southeast Plant	36%	75%	50%	75%	75%
Average water used by San Francisco residential customers (gpcd)--rolling average	38	38	50	50	50
Average water used by San Francisco residential customers (gpcd)	43	43	50	45	45
CleanPowerSF customer account retention rate	95%	90%	90%	90%	90%
Provide Reliable Services and Assets					
Percent of dry weather main sewer overflows per 100 miles of main sewer	0.1%	1.2%	3.0%	3.0%	3.0%
Percent of in-city service connections without water for more than four hours due to unplanned outage	0.1%	0.6%	0.1%	0.1%	0.1%
System renewal and replacement rates for In-City Water distribution mains (percent)	0.9%	0.5%	1.5%	1.5%	1.5%
System renewal and replacement rates for Wastewater pipelines (percent)	1.0%	0.8%	1.1%	1.4%	1.4%
Percent of street light outages complying with 48-hour SFPUC response goal; simple street light repaired	95%	95%	80%	100%	100%
Maintain Financial Sustainability					
Average Residential Wastewater bill as percent of median income in San Francisco	0.7%	0.6%	0.8%	0.7%	0.8%
Average Residential Water bill as percent of median income in San Francisco	0.6%	0.6%	0.6%	0.6%	0.6%
Average Residential Power bill as percent of median income in San Francisco	0.7%	0.7%	0.7%	0.7%	0.8%
Operating cost coverage for Power	1.3	0.8	0.9	0.9	0.9
Operating cost coverage for Wastewater	1.8	1.6	2.1	2.0	2.1
Operating cost coverage for Water	1.8	1.9	2.1	2.1	2.1
Achieve Organizational Excellence					
Number of employees over the maximum permissible overtime threshold	18	6.0	16	10	10
Build an Effective Workforce					
Time to hire	373	100	275	90	80
Number of promotions	342	267	300	350	400
Foster Trust and Engagement with Stakeholders					
Eligible households enrolled in Community Assistance Program (CAP)	18%	20%	20%	20%	20%
Number of adults and children who have participated in SFPUC sponsored education programs	4,198	3,250	3,250	3,500	3,500
Percent of eligible electric customers receiving low-income discount rate	52%	60%	70%	65%	65%
Eligible customers enrolled in California Alternate Rates for Energy (CARE) for CleanPowerSF Customers	78%	78%	90%	90%	90%
Percentage of retail customers rating the SFPUC as "good" or better on a customer survey	89%	90%	90%	90%	90%

ORGANIZATIONAL STRUCTURE: PUBLIC UTILITIES COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	2,129.75	2,191.82	62.07	2,226.74	34.92
Non-Operating Positions (CAP/Other)	(406.24)	(422.99)	(16.75)	(431.90)	(8.91)
Net Operating Positions	1,723.51	1,768.83	45.32	1,794.84	26.01

Sources

Charges for Services	1,496,497,235	1,656,143,599	159,646,364	1,748,281,503	92,137,904
Rents & Concessions	14,640,400	13,382,096	(1,258,304)	13,849,077	466,981
Other Revenues	40,292,320	44,991,814	4,699,494	46,246,347	1,254,533
Interest & Investment Income	4,507,000	14,645,157	10,138,157	10,659,609	(3,985,548)
Expenditure Recovery	197,117,443	217,434,568	20,317,125	249,454,799	32,020,231
IntraFund Transfers In	214,138,146	321,750,973	107,612,827	365,634,612	43,883,639
Transfers In	46,523,886	49,861,150	3,337,264	52,908,683	3,047,533
Beg Fund Balance - Budget Only	35,438,527	78,563,172	43,124,645	91,172,582	12,609,410
Transfer Adjustment-Source	(260,657,494)	(371,607,585)	(110,950,091)	(418,538,757)	(46,931,172)
General Fund					
Sources Total	1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511

Uses - Operating Expenditures

Salaries	316,251,021	337,879,360	21,628,339	354,423,984	16,544,624
Mandatory Fringe Benefits	126,852,172	134,719,440	7,867,268	141,859,782	7,140,342
Non-Personnel Services	583,597,873	653,357,857	69,759,984	667,418,080	14,060,223
City Grant Program	2,831,524	3,181,524	350,000	3,178,837	(2,687)
Capital Outlay	15,581,607	17,156,147	1,574,540	17,586,577	430,430
Debt Service	435,545,028	466,743,203	31,198,175	524,540,803	57,797,600
Facilities Maintenance	46,886,510	61,731,170	14,844,660	62,676,503	945,333
Intrafund Transfers Out	214,138,146	321,750,973	107,612,827	365,634,612	43,883,639
Materials & Supplies	39,875,564	44,364,049	4,488,485	44,742,650	378,601
Overhead and Allocations	(92,597,355)	(101,031,279)	(8,433,924)	(104,443,471)	(3,412,192)
Programmatic Projects	2,851,014	2,746,932	(104,082)	2,512,012	(234,920)
Services Of Other Depts	111,600,913	121,978,977	10,378,064	127,227,676	5,248,699
Transfers Out	46,614,485	53,451,749	6,837,264	52,999,282	(452,467)
Unappropriated Rev-Designated	66,434,681	41,961,494	(24,473,187)	38,173,912	(3,787,582)
Unappropriated Rev Retained	132,691,774	236,780,933	104,089,159	279,675,973	42,895,040
Transfer Adjustment - Uses	(260,657,494)	(371,607,585)	(110,950,091)	(418,538,757)	(46,931,172)
Uses Total	1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511

Uses - By Division Description

HHP CleanPowerSF	369,554,174	464,121,833	94,567,659	463,274,699	(847,134)
HHP Hetch Hetchy Water & Power	315,158,785	346,411,077	31,252,292	382,248,993	35,837,916
PUB Public Utilities Bureaus	974,788	938,043	(36,745)	960,480	22,437
WTR Water Enterprise	674,483,432	738,763,194	64,279,762	785,008,801	46,245,607
WWE Wastewater Enterprise	428,326,284	474,930,797	46,604,513	528,175,482	53,244,685
Uses by Division Total	1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511

PUBLIC WORKS

MISSION

San Francisco Public Works (DPW) cares for and builds the City’s assets for the people of San Francisco. For more information about this department’s services, please visit sfpublicworks.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$450.8 million for the Department of Public Works (DPW) is \$2.4 million, or 0.5 percent, lower than the FY 2023-24 budget. This is primarily due to increased costs for salaries and benefits offset by reduced capital project funding. The FY 2025-26 proposed budget of \$404.9 million is \$45.9 million, or 10.2 percent, lower than the FY 2024-25 proposed budget. This change is primarily due to reductions in capital project funding.

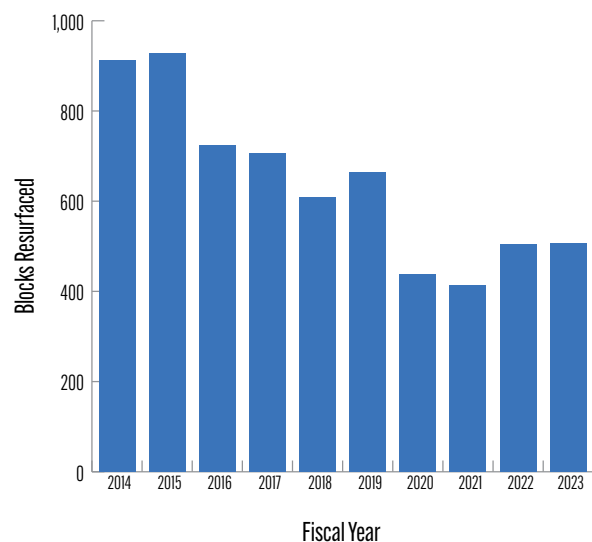
Clean Streets and Graffiti Removal

The Mayor’s proposed budget continues funding for the expanded street cleaning operations and graffiti abatement services. Along with fostering street and sidewalk cleanliness, Public Works will continue the courtesy graffiti abatement program for storefronts and other private property in the City’s diverse neighborhood commercial corridors. Launched in December 2022, this program relieves participating property owners and businesses of the financial burdens of removing tags from their buildings and to let professional Public Works crews or department contractors wipe out unsightly graffiti. The pilot program has been valuable for small businesses and property owners by alleviating the costs of graffiti removal, while also enhancing San Francisco’s neighborhoods

by eliminating the unsightly graffiti. The average turnaround time to remove reported tags is less than a week.

Curb Ramps, Tree Planting, Pothole Repair, and Street Resurfacing Programs

The Department’s programs, including curb ramps, tree planting, pothole repair and street resurfacing, incorporate geographic equity to improve all of San Francisco’s neighborhoods. The Curb Ramp program, in coordination with the Mayor’s Office on



ANNUAL BLOCKS RESURFACED. *An annual average of 641 blocks per year have been resurfaced since FY 2014.*

Disability, prioritizes locations most requested by people with disabilities. The tree planting program focuses on areas with lower tree canopy cover, which usually corresponds with low-income and disadvantaged communities. The street resurfacing program is prioritized based on a specific street's regionally tracked Pavement Condition Index (PCI) score.

Sidewalk Vending Permits and Enforcement

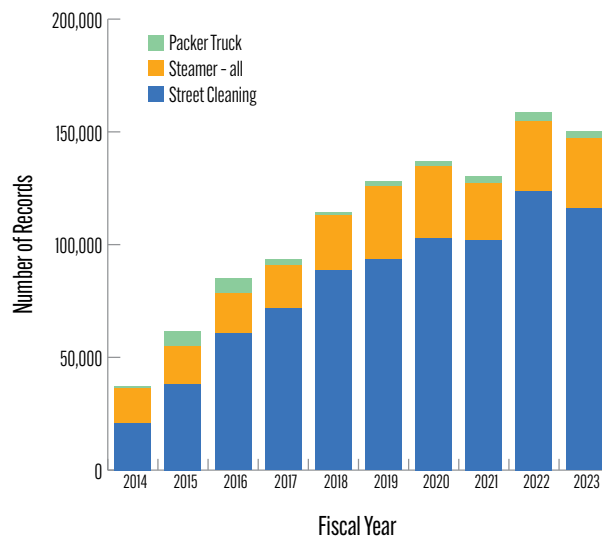
In September 2022, the Bureau of Street-use and Mapping developed a new street vending permit that creates a legal path for selling wares on the sidewalk, while giving Public Works street inspectors, with police support, a tool to enforce laws on stolen goods, enabling access to BART stations, Muni stops, shops and restaurants without having to navigate items blocking the sidewalk. The daily operation has improved

street conditions in the Mission, Mid-Market and Chinatown neighborhoods, when inspectors are present.

Tenderloin Joint Field Operations and Healthy Streets Operations Center

Public Works participates in a daily joint field operation in the Tenderloin that brings together multiple City departments, including Public Health, Police, Homelessness and Supportive Housing and Fire, to make the Tenderloin neighborhood safer, healthier, cleaner and more inviting. Public Works street cleaning crews are on the ground daily in the neighborhood, power washing sidewalks, removing litter and debris, sweeping gutters, abating graffiti and pressure washing streets. The department also participates in the multi-agency Healthy Streets Operations Center, which focuses on encampment cleanups and services-led resolutions citywide.

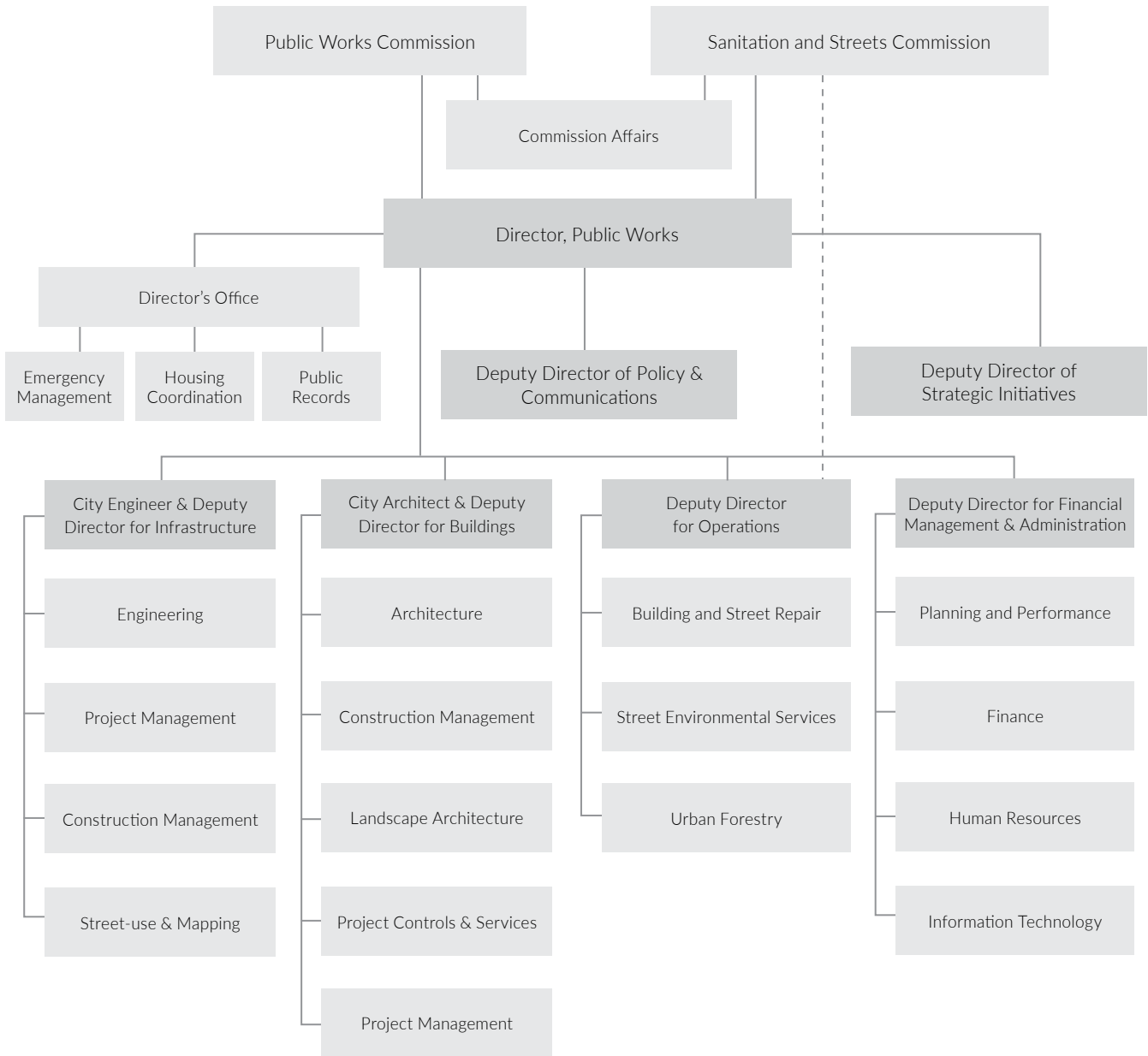
ANNUAL STREET CLEANING SERVICE ORDER (SO) VOLUME BY PROBLEM DESCRIPTION. *Service volume has increased by 304 percent in FY23 compared to FY 14. SO volume has increased by 17 percent in the past 5 years, from FY19. This data excludes SOs categorized in the Encampment problem description since Encampment data is unavailable prior to FY17.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Be the Best Place to Work				
Lost Workday Rate (due to injury or illness) for Public Works	4.7	4.8	5.0	4.9
Preventable motor vehicle accident rate per 100 vehicles in Public Works fleet	6.5	4.7	4.9	6.5
Drive Innovation & Exceptional Service				
Cost per block paved by BSSR	\$42,109	\$52,307	\$52,307	\$57,538
Map backlog as a percentage of all active maps	19%	3.0%	12%	10%
Percent of all approvals for property subdivisions and condominium conversions issued within 50 days	91%	95%	95%	90%
Percentage change order cost to original contracts, due to errors and omissions in design, for projects exceeding \$2 million	0.1%	0.0%	0.0%	0.0%
Percentage change order cost to original contracts, due to errors and omissions in design, for projects not exceeding \$2 million	0.3%	0.4%	1.4%	1.4%
Percentage change order cost to original contracts, for projects exceeding \$2 million	0.7%	0.4%	0.0%	0.0%
Percentage change order cost to original contracts, for projects not exceeding \$2 million	6.7%	6.8%	1.6%	1.6%
Percentage of construction contracts advertised wherein the lowest bid received is within a range of 80% to 110% of the Architect-Engineer cost estimate	63%	80%	80%	80%
Percentage of decisions rendered on street use permit requests within established time frames	90%	95%	95%	95%
Percentage of graffiti requests abated within 48 hours (public property)	36%	95%	95%	95%
Percentage of graffiti requests on private property inspected within three days	N/A	N/A	95%	95%
Percentage of pothole service requests responded to within 72 hours	91%	90%	90%	90%
Percentage of projects for which contracts are awarded on first bid solicitation	100%	85%	85%	85%
Percentage of street cleaning requests abated within 48 hours	79%	95%	95%	95%
Percentage of street use complaints responded to within service level agreement time frames	87%	95%	95%	95%
Improve & Inspire Stewardship of Public Spaces				
Number of blocks of City streets paved or preserved	507	500	500	500
Number of curb miles mechanically swept	163,902	148,589	160,000	160,000
Number of pothole service orders received	2,488	2,306	1,927	N/A
Number of street trees planted	1,011	1,378	2,900	1,878
Pavement Condition Index (PCI)	74	74	75	N/A
Percentage of buildable locations with curb ramps in good condition	74%	75%	75%	75%
Volume of graffiti service orders received (private)	22,672	23,726	N/A	N/A
Volume of graffiti service orders received (public)	28,285	29,574	N/A	N/A
Volume of street cleaning requests	152,735	155,043	N/A	N/A

ORGANIZATIONAL STRUCTURE: PUBLIC WORKS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	1,808.89	1,795.05	(13.84)	1,775.24	(19.81)
Non-Operating Positions (CAP/Other)	(644.37)	(645.00)	(0.63)	(645.00)	
Net Operating Positions	1,164.52	1,150.05	(14.47)	1,130.24	(19.81)

Sources

Intergovernmental: State	63,855,791	64,285,524	429,733	65,493,545	1,208,021
Charges for Services	29,749,413	34,496,036	4,746,623	35,124,751	628,715
Licenses, Permits, & Franchises	498,000	516,277	18,277	531,817	15,540
Other Revenues	508,002		(508,002)		
Interest & Investment Income	14,331,944	14,069,552	(262,392)	28,484	(14,041,068)
Expenditure Recovery	159,979,279	157,541,352	(2,437,927)	176,214,541	18,673,189
IntraFund Transfers In	1,702,399	1,075,900	(626,499)	1,800,588	724,688
Transfers In	2,297,682	2,454,798	157,116	2,454,798	
Other Financing Sources	44,426,849	37,962,947	(6,463,902)		(37,962,947)
Beg Fund Balance - Budget Only	17,041,007	22,316,143	5,275,136	6,503,379	(15,812,764)
Transfer Adjustment-Source	(4,000,081)	(3,530,698)	469,383	(4,255,386)	(724,688)
General Fund	122,838,893	119,612,042	(3,226,851)	120,956,099	1,344,057
Sources Total	453,229,178	450,799,873	(2,429,305)	404,852,616	(45,947,257)

Uses - Operating Expenditures

Salaries	153,580,638	157,264,751	3,684,113	161,883,815	4,619,064
Mandatory Fringe Benefits	62,843,271	65,007,650	2,164,379	67,263,639	2,255,989
Non-Personnel Services	24,224,748	26,560,886	2,336,138	27,576,147	1,015,261
City Grant Program	9,234,885	7,617,105	(1,617,780)	7,613,676	(3,429)
Capital Outlay	107,573,262	103,106,781	(4,466,481)	58,717,682	(44,389,099)
Debt Service	10,477,000	8,650,000	(1,827,000)		(8,650,000)
Facilities Maintenance	1,040,738		(1,040,738)		
Intrafund Transfers Out	1,702,399	1,075,900	(626,499)	1,800,588	724,688
Materials & Supplies	21,074,722	4,807,789	(16,266,933)	4,743,982	(63,807)
Overhead and Allocations	928,053	1,206	(926,847)	3,317	2,111
Programmatic Projects	9,141,865	25,269,032	16,127,167	22,829,510	(2,439,522)
Services Of Other Depts	46,910,815	47,324,756	413,941	50,258,244	2,933,488
Transfers Out	5,396,207	5,484,232	88,025	5,423,644	(60,588)
Unappropriated Rev-Designated	3,100,656	2,160,483	(940,173)	993,758	(1,166,725)
Transfer Adjustment - Uses	(4,000,081)	(3,530,698)	469,383	(4,255,386)	(724,688)
Uses Total	453,229,178	450,799,873	(2,429,305)	404,852,616	(45,947,257)

Uses - By Division Description

DPW Administration	(8,515,730)	(4,752,413)	3,763,317	(9,403,000)	(4,650,587)
DPW Buildings	47,344,557	48,375,368	1,030,811	33,148,198	(15,227,170)
DPW Infrastructure	177,206,970	170,407,899	(6,799,071)	143,436,427	(26,971,472)
DPW Operations	236,784,168	236,344,261	(439,907)	237,232,186	887,925
DPW Public Works Oversight	409,213	424,758	15,545	438,805	14,047
Uses by Division Total	453,229,178	450,799,873	(2,429,305)	404,852,616	(45,947,257)

RECREATION AND PARKS

MISSION

The Recreation and Parks Department (REC) strives to foster the well-being of San Francisco's diverse community by maintaining beautiful parks, preserving the environment, and providing enriching recreational activities. REC maintains more than 220 parks, playgrounds, and open spaces. These include Camp Mather, the Marina Yacht Harbor, six municipal golf courses, and other recreational facilities and urban forestry areas. For more information about this department's services, please visit sfrecpark.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$255.9 million for the Recreation and Parks Department is \$7.2 million, or 2.7 percent, lower than the FY 2023-24 budget. This is primarily due to holding open vacant positions, decreased interdepartmental spending, and reduced capital project funding. The FY 2025-26 proposed budget of \$255.8 million is \$0.2 million, or 0.1 percent, lower than the FY 2024-25 proposed budget. This change is due to ongoing holding of vacant positions.

Economic Recovery

REC is facing flat or decreasing earned revenue, slow growth in the Open Space Fund, increasing utility and workorder costs, and an expansion of its scope of work in recent years. The Department continues to absorb increasing costs for park rangers and park ambassadors to combat vandalism and is still recovering financially from the 2023 winter storms that resulted in almost \$10 million in damage.

To balance the budget, REC proposes substantial overall reductions to be implemented by FY 2025-26. This includes keeping vacant positions open, not

backfilling new vacancies, and reducing non-personnel and materials & supplies spending.

Revenue Measures

The department is proposing new revenue-generating measures, including an overall 15.7 percent increase to Marina Yacht Harbor berthing rates in each of the next two years that has been submitted to the Board of Supervisors. The proposal was based on the Budget and Legislative Analyst calculated increase necessary to eliminate the current General Fund subsidy. The proposal includes a new, more progressive rate structure with larger rate increases for longer berths and provides San Francisco residents a fifteen percent berthing license credit.

Two new \$5 fees have been proposed as part of the budget. Funding from tennis court reservation fees would support operations and ensure that courts would be utilized when reserved. New scholarship fee funding bolsters departmental revenue otherwise waived when providing a scholarship. Eligibility in the REC Scholarship Program gives low income residents at least a 50 percent discount and as much as 100 percent off program registration.

Capital and Maintenance

REC will continue to honor voter investment in parks and facilities by allocating \$15 million of General Fund annually for capital improvements and maintenance. Key program investments include ADA improvements, forestry, and playfield replacements.

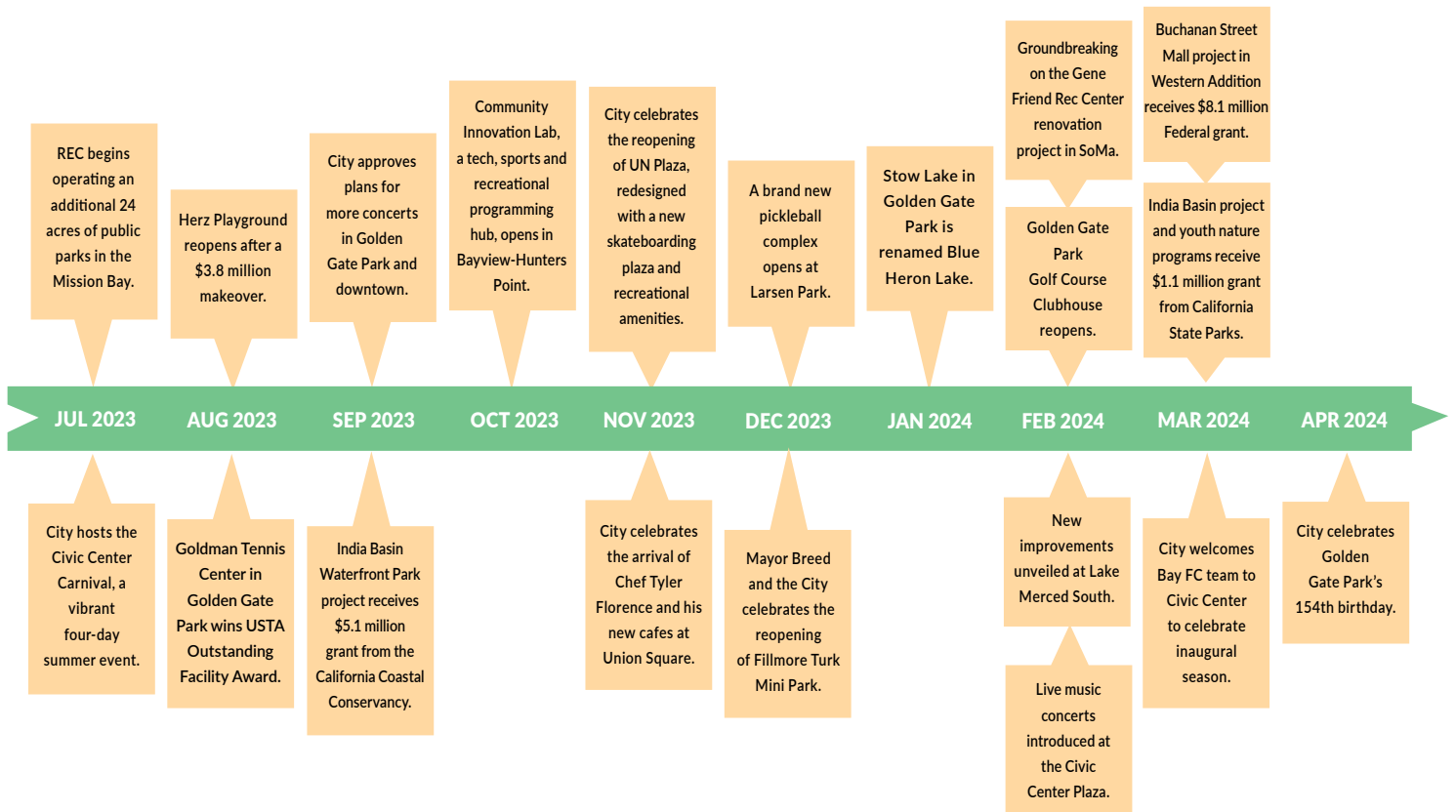
New Parks in the Southeast

Upon REC Commission and Office of Community Investment and Infrastructure (OCII) approval, the Department will begin to maintain the Hunters Point Shipyard parks on January 1, 2025. In addition, a new campus manager position will coordinate services and programming at the new India Basin Waterfront Park.

Equity Remains a Primary Focus of the Department

REC will continue providing critical equity programming, such as Requity, Peace Parks, the Tennis Learning Center (TLC), and discounted Camp Mather fees. Peace Parks promote community wellness and violence prevention in vulnerable communities. TLC offers tutoring, tennis instruction, and other support services for 100 underserved elementary students annually. REC also provides discounts for eligible residents at Camp Mather and engages inner-city youth through the Teen Outdoor Experience program.

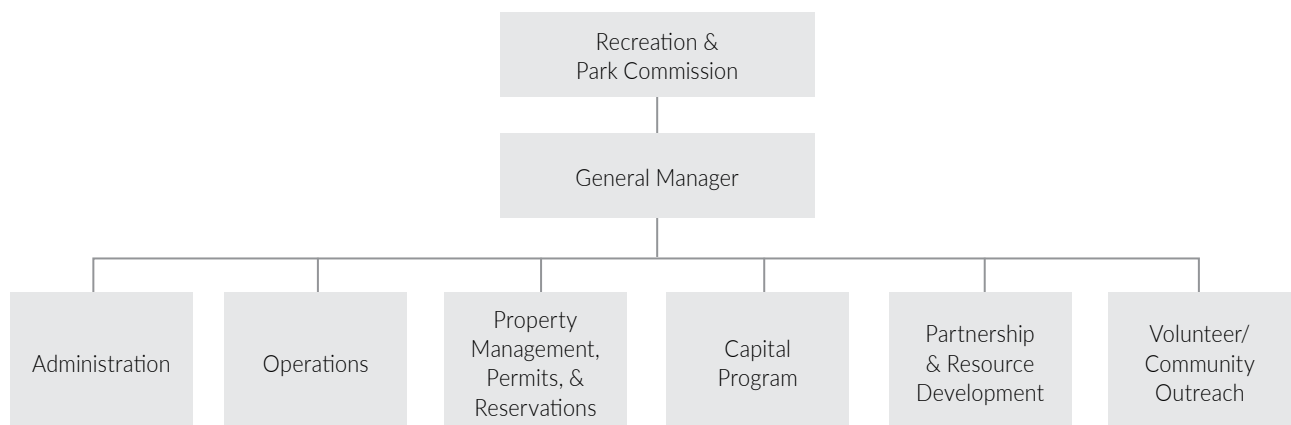
RECREATION AND PARKS HIGHLIGHTS (FY 2023-24)



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
1. Inspire Place				
Annual work order completion rate	83%	75%	75%	75%
Citywide Average Park Score	91%	90%	91%	90%
Operating Investment Per Acre of San Francisco Parks Maintained (Excluding Golf and Natural Areas)	\$22,641	\$26,975	\$22,700	\$28,000
Park acres per 1,000 residents	5.0	5.0	4.7	4.6
Percentage of graffiti work orders completed within 48 hours	33%	33%	75%	75%
Percentage of seismically updated recreation facilities	74%	74%	74%	77%
2. Inspire Play				
Number of recreation course registrations	38,693	37,351	40,000	38,000
Percentage of program registrants receiving scholarships	26%	17%	15%	15%
Percentage of recreation courses with 70% capacity of class size	86%	75%	75%	75%
Satisfaction rate among recreation program participants	91%	93%	90%	90%
3. Inspire Investment				
Number of recreation and park volunteer hours	209,480	110,000	215,000	215,000
Rate of Engagement: number of digital media recipients	111,568	127,500	120,000	130,000
Rate of Engagement: number of social media followers	84,309	90,000	86,000	95,000
4. Inspire Stewardship				
Percentage of diverted waste material	52%	54%	50%	55%
Percentage reduction in potable water use compared to SFPUC baseline	-42.0%	-40.0%	-20.0%	-10.0%
Tree replacement ratio	1.0	5.0	2.0	2.0
5. Inspire Team				
Number of training hours completed by RPD staff	9,327	5,000	N/A	9,800

ORGANIZATIONAL STRUCTURE: RECREATION AND PARKS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	1,017.44	1,023.53	6.09	1,003.53	(20.00)
Non-Operating Positions (CAP/Other)	(30.62)	(32.00)	(1.38)	(32.00)	
Net Operating Positions	986.82	991.53	4.71	971.53	(20.00)

Sources

Property Taxes	79,520,000	79,330,000	(190,000)	79,600,000	270,000
Intergovernmental: Federal		2,000,000	2,000,000		(2,000,000)
Intergovernmental: Other	3,387,123	3,584,059	196,936	3,696,523	112,464
Intergovernmental: State	145,000	1,164,085	1,019,085	145,000	(1,019,085)
Charges for Services	45,776,257	45,757,579	(18,678)	48,921,382	3,163,803
Fines, Forfeiture, & Penalties	11,000,000		(11,000,000)		
Rents & Concessions	19,590,095	18,978,238	(611,857)	20,360,158	1,381,920
Other Revenues	5,112,746	1,593,489	(3,519,257)	1,109,587	(483,902)
Interest & Investment Income		630,498	630,498	(64,282)	(694,780)
Expenditure Recovery	4,120,169	4,499,262	379,093	4,531,312	32,050
IntraFund Transfers In	8,160,836	10,522,058	2,361,222	10,666,072	144,014
Transfers In	24,069,033	15,507,469	(8,561,564)	12,706,328	(2,801,141)
Beg Fund Balance - Budget Only	6,505,711	9,927,213	3,421,502	7,281,839	(2,645,374)
Transfer Adjustment-Source	(32,229,869)	(25,588,640)	6,641,229	(23,372,400)	2,216,240
General Fund	87,943,289	88,020,764	77,475	90,174,910	2,154,146
Sources Total	263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)

Uses - Operating Expenditures

Salaries	101,853,163	104,523,036	2,669,873	105,874,075	1,351,039
Mandatory Fringe Benefits	41,871,501	43,154,711	1,283,210	44,023,057	868,346
Non-Personnel Services	25,639,466	25,051,797	(587,669)	25,060,089	8,292
City Grant Program	2,263,831	2,365,127	101,296	2,291,806	(73,321)
Capital Outlay	39,508,959	24,110,059	(15,398,900)	22,680,851	(1,429,208)
Carry-Forward Budgets Only	(100,000)		100,000		
Debt Service	1,458,020	1,458,020		1,458,020	
Facilities Maintenance	2,153,000	5,004,135	2,851,135	4,855,040	(149,095)
Intrafund Transfers Out	8,160,836	10,522,058	2,361,222	10,666,072	144,014
Materials & Supplies	6,205,446	5,988,946	(216,500)	5,988,946	
Overhead and Allocations	(1,373,795)	(1,663,290)	(289,495)	(1,886,570)	(223,280)
Programmatic Projects	8,295,406	11,323,763	3,028,357	8,388,769	(2,934,994)
Services Of Other Depts	35,325,393	34,609,770	(715,623)	37,022,346	2,412,576
Transfers Out	24,069,033	15,066,582	(9,002,451)	12,706,328	(2,360,254)
Transfer Adjustment - Uses	(32,229,869)	(25,588,640)	6,641,229	(23,372,400)	2,216,240
Uses Total	263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)

Uses - By Division Description

REC Admin Services	(3,481,146)	3,038,798	6,519,944	2,999,316	(39,482)
REC Capital Division	31,734,241	16,338,320	(15,395,921)	14,873,011	(1,465,309)
REC Operations	230,847,295	232,548,956	1,701,661	233,884,102	1,335,146
REC Zoo	4,000,000	4,000,000		4,000,000	
Uses by Division Total	263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)

RENT ARBITRATION BOARD

MISSION

The Rent Arbitration Board's (RNT) mission is to protect tenants from excessive rent increases and unjust evictions, while assuring fair and adequate rents for landlords. The Board also strives to provide fair and even-handed treatment for both tenants and landlords through efficient and consistent administration of the rent law. For more information about this department's services, please visit sf.gov/rent-board

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$13.8 million for the Rent Board is \$3.9 million, or 22.1 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in interdepartmental spending. The FY 2025-26 proposed budget of \$14.4 million is \$0.6 million, or 4 percent higher than the FY 2024-25 proposed budget. This change is due to salary and benefit cost increases.

The Rent Board Housing Inventory

Recent legislation requires owners of residential housing units to report occupancy and vacancy information to the Rent Arbitration Board (RNT). The Rent Board Housing Inventory can be found online and property owners can report for free. Property owners who have tenants receive a rent increase license upon their submission. To manage this change in legislation and to better serve residents' needs, RNT has established an Inventory and Fee Unit in collaboration with the SF311 Customer Service Center. In addition, RNT aims to make Housing Inventory data more accessible.

Foundations of Equity in Services and Programming

RNT continues to focus an equity lens on equity, by collecting concrete data to better inform the local housing landscape, and providing targeted inventory and fee-related outreach to small property owners in Chinese, Spanish, and Filipino. RNT has expanded its Public Information Unit and is reevaluating its core service priorities, shifting from a traditional model of services which can hide problems and trends in vulnerable populations.

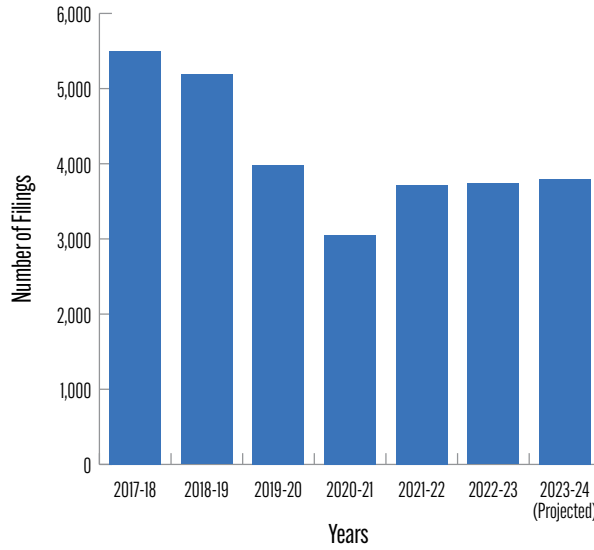
Investing in Modernization and Data Sharing

RNT is undertaking a business workflow modernization project to provide more efficient services to the public. RNT now uses a modern call center, accepts filings by email, conducts both remote and in-person hearings, and hosts an online Housing Inventory portal and a contactless online platform for the public to make fee payments and request fee exemptions. Additionally, RNT seeks to implement a new primary database that will accept online filings

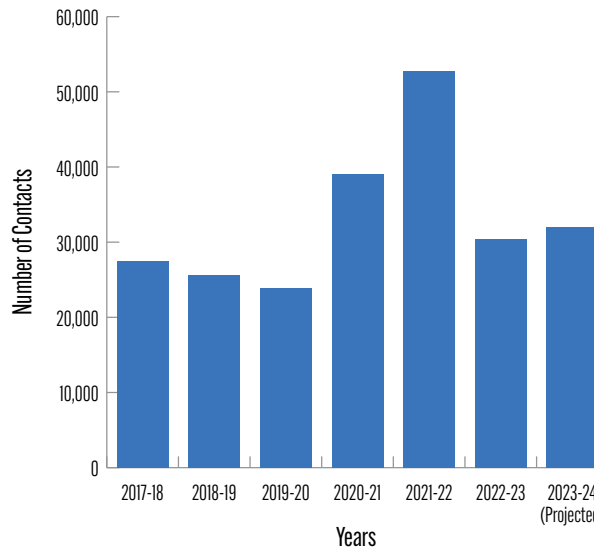
and streamline workflow processes. RNT now shares multiple types of data on DataSF, including Housing Inventory data. RNT continues to streamline and standardize its data-sharing

practices with other City departments and increase its effectiveness by providing timely data and documents, which helps expedite permitting and decision-making processes.

TOTAL FILINGS. *The Rent Board accepts petitions from renters and landlords seeking arbitration of disputes, reporting issues with housing conditions, or otherwise seeking assistance with conflicts relating to the Rent Ordinance, as well as being the site of Ellis, owner move-in, and other eviction notice filings, and buyout filings.*



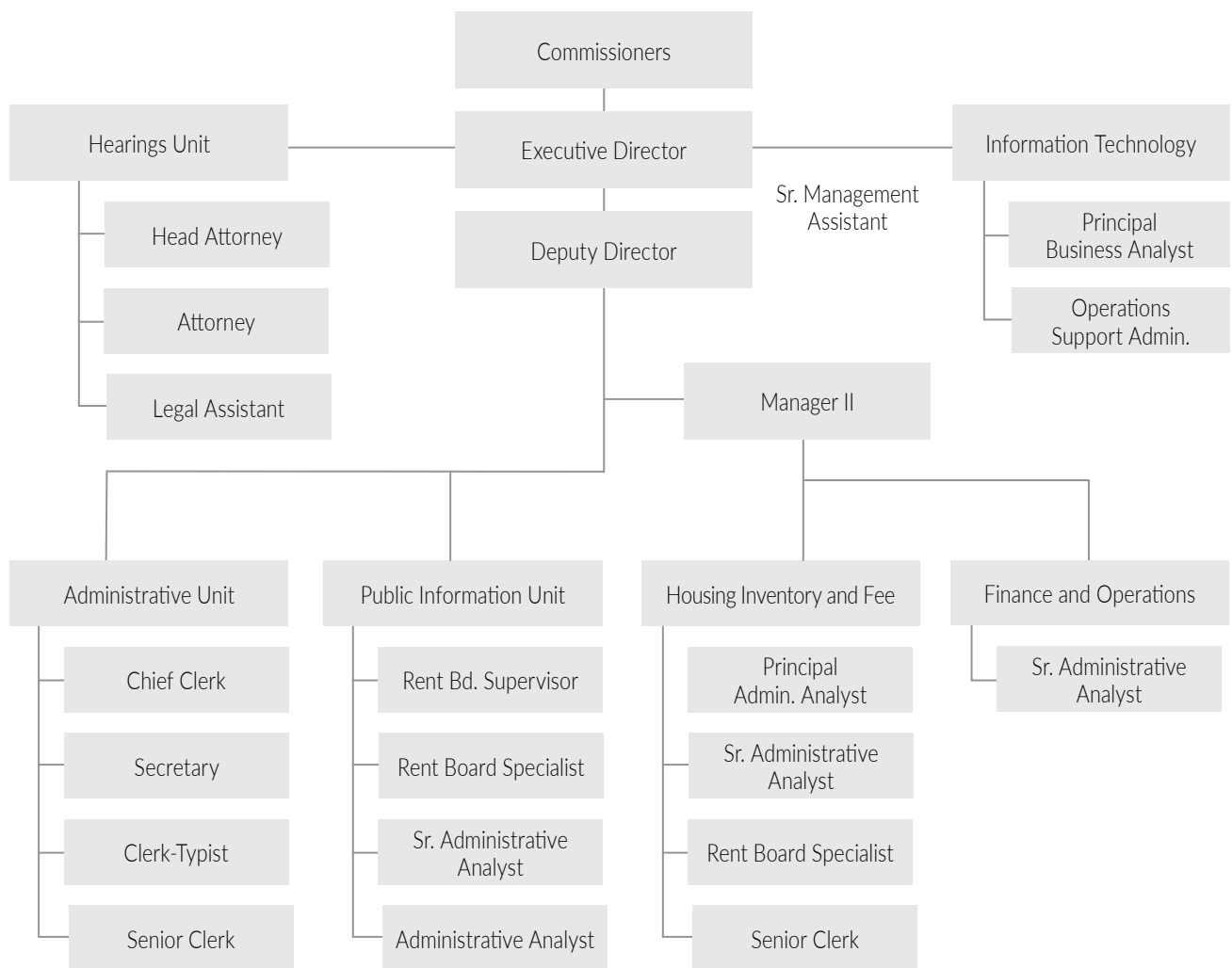
PHONE COUNSELING CONTACTS. *Phone counseling interactions on all matters, including petition filing, evictions, fee, and housing inventory.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Educate Employees About Retirement Readiness				
Total number of visits to main website (mysfers.org)	1,567,351	1,000,000	2,000,000	1,050,000
Percentage of eligible City employees who participate in the Deferred Compensation Plan	57%	50%	50%	55%
Prudently Invest the Trust Assets				
Return on investment ranking of 50th percentile or better among public pension plans with assets in excess of \$1 billion, using 5-year average return (1 equals yes)	1.0	1.0	1.0	1.0

ORGANIZATIONAL STRUCTURE: RENT ARBITRATION BOARD



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	49.88	49.94	0.06	49.94	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	49.88	49.94	0.06	49.94	0.00

Sources

Charges for Services	12,950,258	12,769,423	(180,835)	13,624,148	854,725
Beg Fund Balance - Budget Only	4,774,965	1,042,930	(3,732,035)	747,252	(295,678)
General Fund					
Sources Total	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047

Uses - Operating Expenditures

Salaries	7,747,722	8,059,286	311,564	8,352,425	293,139
Mandatory Fringe Benefits	2,965,934	3,124,203	158,269	3,249,803	125,600
Non-Personnel Services	4,087,558	353,232	(3,734,326)	388,778	35,546
Materials & Supplies	40,250	46,759	6,509	55,499	8,740
Overhead and Allocations	334,171	263,871	(70,300)	263,871	
Services Of Other Depts	2,549,588	1,965,002	(584,586)	2,061,024	96,022
Uses Total	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047

Uses - By Division Description

RNT Rent Arbitration Board	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Uses by Division Total	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047

RETIREMENT SYSTEM

MISSION

The Retirement System (RET) works to secure, protect, and prudently invest the City’s pension trust accounts, administer mandated benefit programs, and provide promised benefits. For more information about this department’s services, please visit mysfers.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$63.6 million for the Retirement Department is \$12.2 million, or 23.6 percent, higher than the FY 2023-24 budget. This is primarily due to one-time move costs and the cost of new positions. The FY 2025-26 proposed budget of \$57.7 million is \$6.0 million, or 9.4 percent, lower than the FY 2024-25 proposed budget. This change is due to expiration of one-time costs.

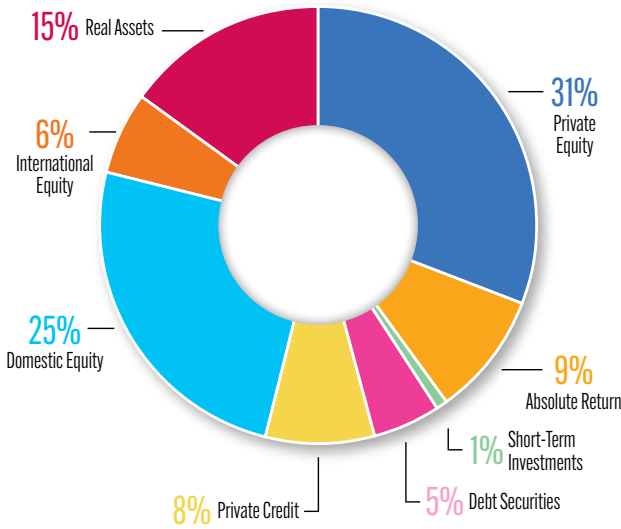
The Department’s budget is entirely funded by the San Francisco Employee’s Retirement System

(SFERS) Trust, the Retiree Health Care Trust (RHCTF), and reimbursements from the San Francisco Deferred Compensation Plan (SFDCP) recordkeeper.

Prudently Investing the SFERS Trust

In its most recent February 2024 Actuarial Valuation Report, SFERS is 95 percent funded based on the market value of the assets as of July 1, 2023. As one of its key ongoing strategic initiatives, SFERS will continue to prudently invest the SFERS Trust assets to maintain full funding of the City’s pension liabilities.

INVESTMENT ALLOCATION AS OF JUNE 30, 2023 - FAIR VALUE.
SFERS has diverse investment allocations to secure and protect Trust assets and deliver promised benefits.



Educate Employees about Retirement Planning

SFERS has a long-standing goal to provide City employees with the tools and resources needed to ensure financial wellness and retirement readiness at the end of their City employment. The Retirement System has partnered with the City's Deferred Compensation Plan to provide a more coordinated approach to employee outreach on the importance of taking advantage of retirement and savings programs offered by the City.

Enhance Member Experience

SFERS will add seven new positions funded by the SFERS Trust this fiscal year continuing a two-year staffing phase-in to provide quality benefits administration services and deliver benefits on time and accurately. In addition, SFERS continues to upgrade its member services platforms to enhance the member experience and offer 24/7 self-service. As part of this initiative, the Department is updating its website and adding online educational videos.

Leverage Technology and Enhance Resilience

The Department is embarking on a multi-year program to evolve technology, mitigate current risks

and establish a technological foundation for future modernization. The plan focuses on enhancing resilience, upgrading critical software, documenting data processes and broadening web capabilities. Key initiatives include strengthening cybersecurity, shifting Retirement Services systems to the cloud, and initiating a multi-year plan for system modernization.

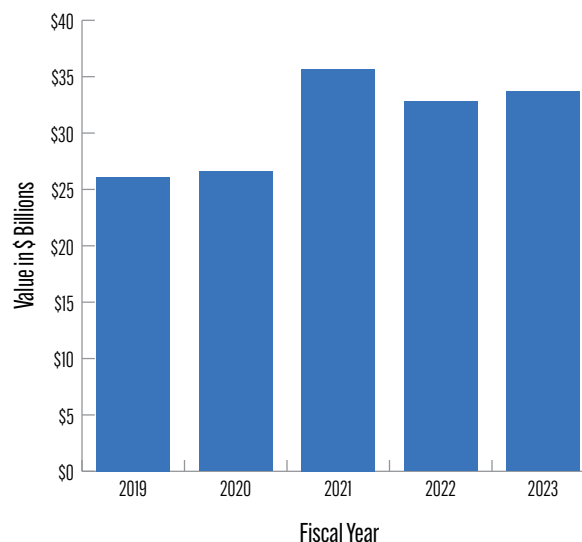
Support a Qualified and Diverse Workforce

SFERS' Racial Equity Plan involves removing barriers to successful recruitment and retention of qualified department staff with diverse educational and life experience throughout the department. To develop and support a qualified and diverse workforce, SFERS is building out an internship program in both the Retirement Services Division and the Investment Division.

Build Career Pathways

The Department has had a long-standing challenge of recruiting and retaining staff, particularly in its retirement services division. The Department is restructuring certain retirement operations and business services positions to remove recruitment and retention barriers and more closely align the required skills and experience for these positions to the long-term needs of the Department.

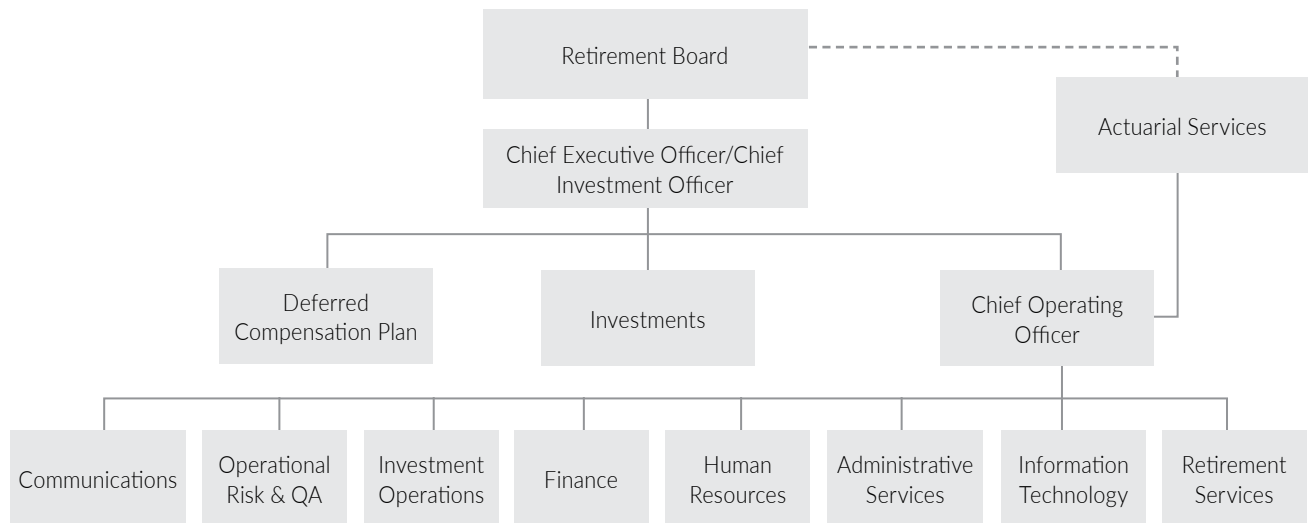
PLAN NET POSITION AS OF JUNE 30, 2023 (\$ BILLIONS).
SFERS is 95 percent funded based on the market value of the assets.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Educate Employees About Retirement Readiness				
Total number of visits to main website (mysfers.org)	1,567,351	1,000,000	2,000,000	1,050,000
Percentage of eligible City employees who participate in the Deferred Compensation Plan	57%	50%	50%	55%
Prudently Invest the Trust Assets				
Return on investment ranking of 50th percentile or better among public pension plans with assets in excess of \$1 billion, using 5-year average return (1 equals yes)	1.0	1.0	1.0	1.0

ORGANIZATIONAL STRUCTURE: RETIREMENT SYSTEM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	151.85	157.43	5.58	159.74	2.31
Non-Operating Positions (CAP/Other)					
Net Operating Positions	151.85	157.43	5.58	159.74	2.31

Sources

Charges for Services	1,921,150	1,992,657	71,507	2,070,007	77,350
Contributions Ret/HSS/HlthCare	49,037,353	61,244,464	12,207,111	55,207,181	(6,037,283)
Interest & Investment Income	401,000	284,126	(116,874)	280,428	(3,698)
Expenditure Recovery	110,000	110,000		110,000	
General Fund					
Sources Total	51,469,503	63,631,247	12,161,744	57,667,616	(5,963,631)

Uses - Operating Expenditures

Salaries	27,792,434	29,620,107	1,827,673	31,009,629	1,389,522
Mandatory Fringe Benefits	9,382,028	10,034,390	652,362	10,554,788	520,398
Non-Personnel Services	5,329,173	14,394,235	9,065,062	6,609,235	(7,785,000)
Capital Outlay	37,049	20,000	(17,049)		(20,000)
Materials & Supplies	215,000	215,000		215,000	
Overhead and Allocations	547,081	1,401,092	854,011	1,401,092	
Programmatic Projects	50,000		(50,000)		
Services Of Other Depts	7,627,628	7,946,423	318,795	7,877,872	(68,551)
Unappropriated Rev-Designated	489,110		(489,110)		
Uses Total	51,469,503	63,631,247	12,161,744	57,667,616	(5,963,631)

Uses - By Division Description

RET Administration	15,007,789	25,238,241	10,230,452	18,061,722	(7,176,519)
RET Health Care Trust	1,688,430	1,688,565	135	1,618,565	(70,000)
RET Investment	13,233,004	13,336,627	103,623	13,876,551	539,924
RET Retirement Services	19,618,130	21,375,157	1,757,027	22,040,771	665,614
RET SF Deferred Comp Program	1,922,150	1,992,657	70,507	2,070,007	77,350
Uses by Division Total	51,469,503	63,631,247	12,161,744	57,667,616	(5,963,631)

SHERIFF ACCOUNTABILITY

MISSION

The mission of the Office of the Inspector General is to promote honesty, integrity, and accountability within the San Francisco Sheriff's Office by conducting independent and thorough oversight. Our focus is on safeguarding the rights and well-being of all individuals in the Sheriff's custody by ensuring that the Sheriff's staff complies with all laws, regulations, and policies. We aim to enhance public trust through fair and impartial investigations. For more information about this department's services, please visit <https://www.sf.gov/departments/sheriffs-department-oversight-board>.

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$1.4 million for the Sheriff's Department of Accountability is \$0.4 million, or 20.0 percent, lower than the FY 2023-24 budget. This is primarily due to anticipated vacancies in the department as it becomes operational. The FY 2025-26 proposed budget of \$1.4 million is \$0.01 million, or 0.8 percent, higher than the FY 2024-25 proposed budget due to slight changes in salaries and benefits.

In November 2020, San Francisco voters passed Proposition D, establishing the Sheriff's Department Oversight Board (SDOB) and the Office of the Inspector General (OIG). Following a year-long national search and a rigorous vetting process, the SDOB selected and appointed the Inspector General, Terry Wiley on December 20, 2023, to head the OIG. The Inspector General assumed office on January 8, 2024. Over the next two fiscal years, the OIG will continue to leverage available resources and expand operational scope to provide effective oversight.

The OIG's charter mandates include monitoring the services that the Sheriff's Office provides to incarcerated individuals. Most of the San Francisco Jails' custody population suffers from severe mental health issues, substance addiction, poverty, and housing challenges. The charter-mandated provision of oversight ensures that inmates have adequate access to effective in-custody services, treatment, and re-entry programs that address the root causes of the behavior that led the inmate to incarceration. Disrupting recidivism will enhance public safety, reduce the conduct caused by mental illness and substance abuse, and aid in stabilizing and getting the unhoused into housing.

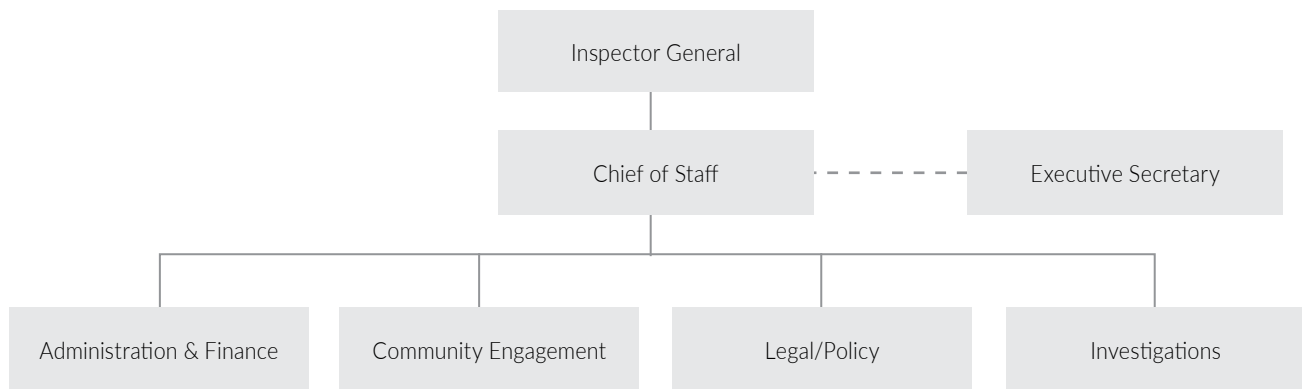
Operational Expansion and Oversight Functions

The Mayor's proposed budget includes continuing funding to leverage Department of Police Accountability (DPA) resources in achieving OIG's core functions. The OIG's core services include investigating all complaints against Sheriff

staff, investigating deaths in custody, conducting reviews, and producing public records to meet the demands of applicable state laws such as Senate Bill (SB) 1421, SB 16, SB 2, and SB 519.

In the upcoming fiscal years, the OIG will establish its policies and procedures to ensure that the department operates consistently with its charter, community values, and best practices.

ORGANIZATIONAL STRUCTURE: SHERIFF ACCOUNTABILITY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	4.52	1.15	(3.37)	0.74	(0.41)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	4.52	1.15	(3.37)	0.74	(0.41)

Sources

General Fund	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Sources Total	1,756,728	1,405,701	(351,027)	1,417,530	11,829

Uses - Operating Expenditures

Salaries	820,893	394,625	(426,268)	410,560	15,935
Mandatory Fringe Benefits	250,391	79,831	(170,560)	74,049	(5,782)
Non-Personnel Services	334,336	203,742	(130,594)	203,742	
Materials & Supplies	4,821	4,821		4,821	
Services Of Other Depts	346,287	722,682	376,395	724,358	1,676
Uses Total	1,756,728	1,405,701	(351,027)	1,417,530	11,829

Uses - By Division Description

SDA Inspector General	1,299,777	909,372	(390,405)	908,437	(935)
SDA Sheriff Oversight	456,951	496,329	39,378	509,093	12,764
Uses by Division Total	1,756,728	1,405,701	(351,027)	1,417,530	11,829

SHERIFF

MISSION

The San Francisco Sheriff's Office (SHF) provides for the safe, secure, and constitutional detention of persons arrested or under a court order; operates county jail facilities, including educational, vocational, and transitional programs; operates alternative sentencing for in-custody and out-of-custody community programs; provides law enforcement services for a number of City and County facilities and the surrounding area; provides bailiffs to ensure the security of all juvenile, adult civil and criminal courts; and executes criminal and civil warrants and court orders. For more information about this department's services, please visit sfsheriff.com

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$323.6 million for the Sheriff's Office (SHF) is \$32.5 million, or 11.2 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases, increased overtime, and increased non-personnel costs, offset by interdepartmental spending decreases. The FY 2025-26 proposed budget of \$320.8 million is \$2.7 million, or 0.8 percent lower than the FY 2024-25 proposed budget. This change is primarily due to overtime savings, non-personnel savings, and decreased interdepartmental spending.

Staffing & Deployment

The Sheriff's Office (SHF) is an important partner in providing for the City's safety, security, and well-being. Over the last year, increased street operations in the Tenderloin and Mid-Market, include Sheriff Deputy staffing, and increased enforcement by City partners against open-air drug markets has led to a steady increase in the jail

population, requiring more hours of custody staffing and opening County Jail #3.

In order to meet the need for additional staffing in the Department and at jail facilities, the Mayor's proposed budget increases both overtime and funded sworn positions at SHF, allowing the Department to meet mandated minimum staffing requirements while maintaining public safety and the provision of programming. The proposed budget includes \$7.0 million in funding to meet the overtime needs of the Sheriff's Office in FY 2024-25, and additional funding to allow the Sheriff's Office to fill 75 deputy sheriff vacancies during the fiscal year. The Office of the Sheriff is aggressively and actively recruiting to fill numerous deputy sheriff vacancies.

These investments in FY 2024-25 and FY 2025-26 allow the Department to focus on six primary goals, which align with the Mayor's priorities of safer living conditions for all to protect and engage San

Franciscans, improve organizational accountability, modernize technology, maximize workforce potential and enrich training.

Protect and Engage San Francisco

The Office of the Sheriff is increasing its law enforcement presence in the community, expanding the field officer training program and increasing staff in the warrant services unit, which searches for, arrests, and returns persons with criminal warrants to secure detention. The Office continues to support victims of crime by funding the Survivor Restoration Program and assisting mothers with minor children by providing housing and services at Cameo House.

The Office is revitalizing in-custody therapeutic communities, including the Roads to Recovery and SISTERS programs following the pandemic and will seek grant funding to implement a new substance use disorder treatment program that focuses on incarcerated persons with opiate disorders. This program connects in-custody service with a continuum of care post-release. As overdose deaths continue to impact our community, this

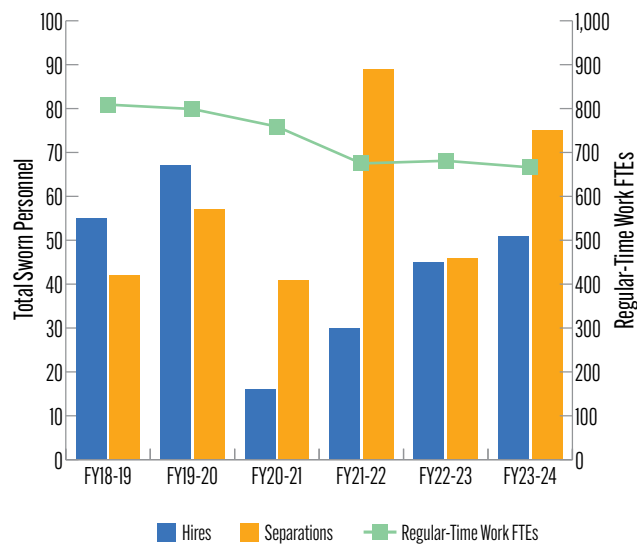
program seeks to intervene in this public health crisis at the time of booking into the county jail.

The Office also seeks to reduce homelessness and connect people leaving jail with services. A few years ago, the Office stood up Discharge Planning (DP), which provides bridge housing and cab rides to persons leaving jail. Additional funding increases staffing at DP to ensure that incarcerated persons are assessed by the Department of Homelessness and Supportive Housing’s Coordinated Entry System.

The Office is dedicated to building community by providing a robust visiting program including video visits, in-person visits, and parent-child contact visits. These decades-old programs work to improve the physical environment for visiting family members and children.

Recruitment and community outreach are vital in advancing public safety and public trust. The Office strives to be the most diverse law enforcement agency possible, and is committed to advancing the representation of women in law enforcement. This has led to participation in the

STAFFING PROGRESS.
SHF hiring has not kept pace with separations, resulting in increased reliance on overtime.



30X30 initiative, a nationwide campaign advancing the representation of women in law enforcement with a goal of 30 percent women by 2030.

Improve Organizational Accountability and Modernize Technology

Digital devices, cloud-based software, and data-driven tools are changing law enforcement. By utilizing technology to improve performance, the Office can operate smarter and establish systems and processes to save time and money.

The proposed budget continues to support the replacement of the current jail management case system (JMS). The new system improves City and County operations, while minimizing legal and security risks and improves cross-agency data sharing, which improves public safety.

The Office continues to implement the use of body worn cameras (BWC). The use of BWCs improves community trust, accountability, and transparency.

The implementation of a new policy system professionalizes and digitizes policies, while providing increased community access to the

policies via the Office's website.

Supporting the implementation of the Sheriff's Oversight Board continues to be a priority.

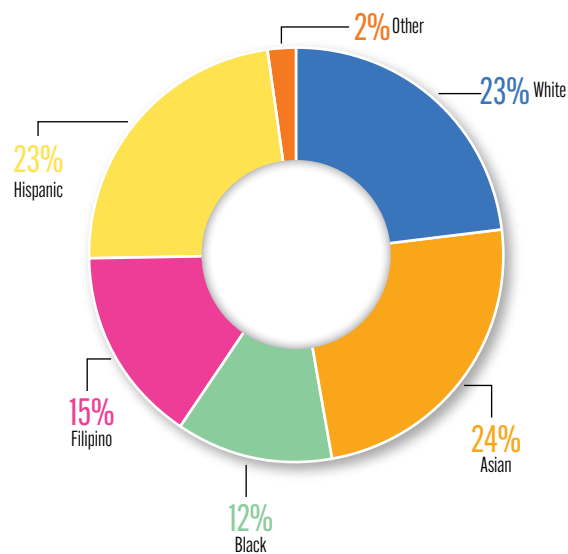
However, employee wellness and safety continue to be key drivers for accountability.

Maximize Workforce Potential and Enrich Training

To provide the best level of service to San Francisco, the Office must remain highly committed to the public safety workforce. The budget allocates funds to improve the working environment of staff, modernize and update equipment, and purchase new public safety vehicles, while decommissioning vehicles that are at end-of-life.

The training curriculum is comprehensive and thorough, responsive to regulatory mandates and emphasizes the incorporation of best practices into realistic scenarios. Providing staff with the right resources and support is critical to their success and operations. Moreover, training saves lives and protects the constitutional rights of all persons.

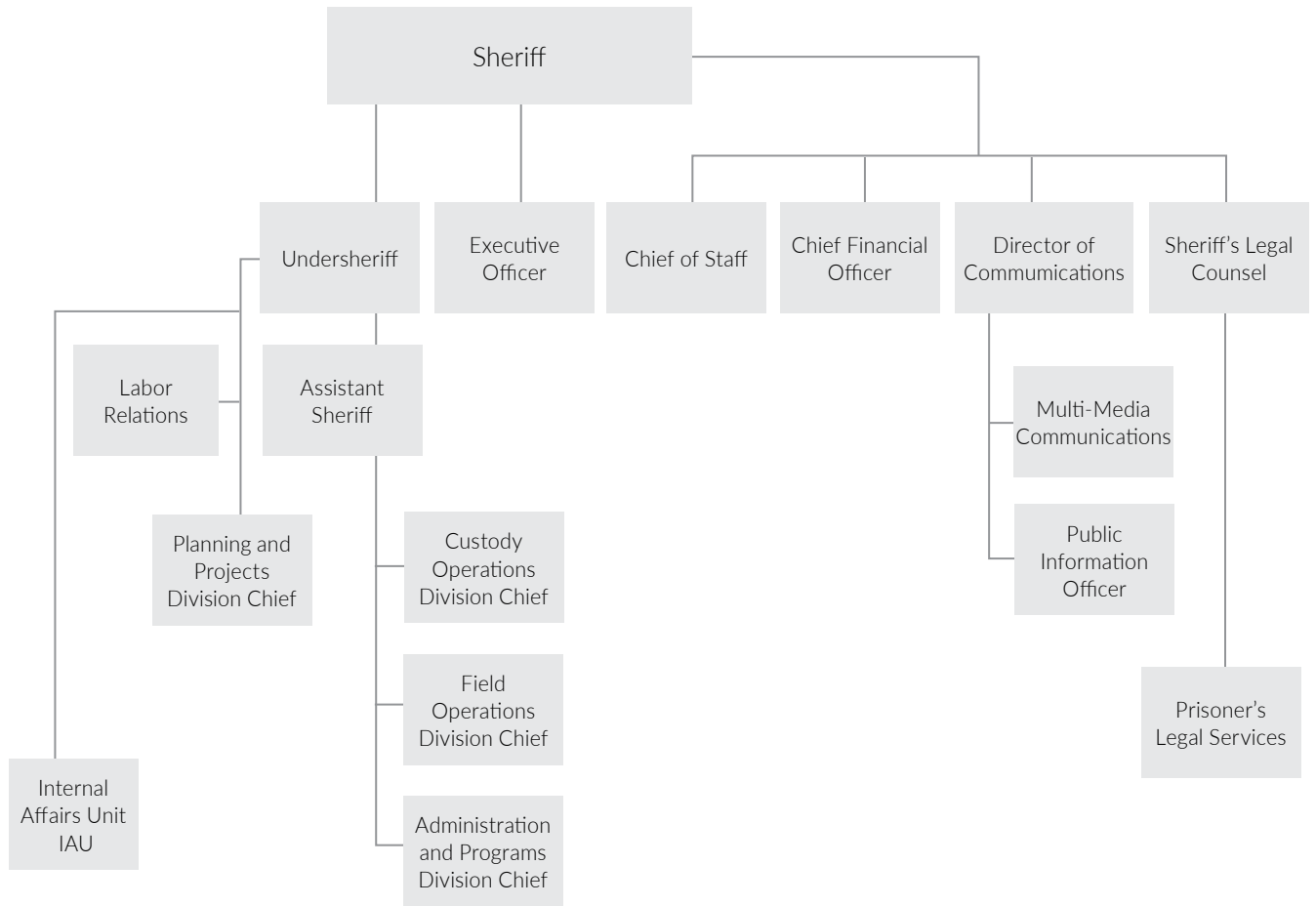
SWORN STAFF. Sworn staff at SHF represent diverse ethnicities.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	
Execute and enforce criminal and civil warrants, civil process, orders issued by the Courts, Board of Supervisors, or orders issued by any legally authorized department or commission.					
Number of civil emergency protective/restraining orders served	837	1,000	1,350	0.0	N/A
Number of firearms seized pursuant to civil protective orders	2.0	16	7.0	0.0	N/A
Maintain and operate a safe and secure jail system while providing effective programs, education, and treatment.					
Average daily population (ADP) in custody in SF County jails	818	2,064	800	0.0	N/A
Average length of stay in jail (days)	16	16	15	0.0	N/A
Number of unique individuals booked into the county jail	7,589	12,000	8,000	0.0	N/A
Percent of unique individuals booked for the first time in San Francisco of total unique individuals booked	38%	36%	30%	0.0%	N/A
Maintain effective alternatives to incarceration for individuals who are eligible through sentencing and pretrial assignment by the courts to remain out of custody.					
Percent of individuals re-arrested for non-compliance with program requirements or on new charges within one-year-post release after successfully participating in the sentenced Electronic Monitoring Program	16%	0.0%	10%	15%	N/A
Percent of individuals re-arrested for non-compliance with program requirements or on new charges within one-year-post release after successfully participating in the sentenced Residential Treatment Program	0.0%	0.0%	10%	5.0%	N/A
Percent of individuals re-arrested for non-compliance with program requirements or on new charges within one-year-post release after successfully participating in the sentenced Work Alternative Program	2.0%	0.0%	10%	3.0%	N/A
Number of people sentenced to county jail who served their sentence out of custody (in an alternative to incarceration)	14	36	200	10	N/A
Number of people released by the Courts to the Pre-Trial Diversion Program pre-arraignment	934	2,100	450	775	N/A
Provide Peace Officer Patrol Services to enhance public safety and crime prevention with responsive public service, community engagement, accountability, transparency and organizational excellence.					
Number of public safety standby requests by staff at ZSFG	1,007	1,000	1,500	1,400	N/A
Number of deputy hours spent guarding an individual at DPH hospitals (criminal)	390	45,300	75	450	N/A
Number of deputy hours spent guarding an individual at DPH hospitals (civil)	550	90	50	400	N/A
Maintain a culturally-diverse force of well-trained, professional Deputy Sheriffs who are dedicated to public service, the enforcement of law, and the protection of the lives and property of all people in San Francisco.					
Percentage-point difference between the percent of non-white SFSO deputized staff and of the non-white population of City and County of San Francisco (2010 Census)	25	18	14	18	N/A
Percentage-point difference between the percent of non-male SFSO deputized staff and of the non-male population of City and County of San Francisco (2010 Census)	36	35	35	49	N/A
Percent of sworn staff who completed 24-hour Crisis Intervention Training	4.0%	5000%	75%	75%	N/A
Provide effective and efficient support services for the Criminal and Civil Courts of San Francisco, including building security, prisoner transport and courtroom oversight.					
Number of in-custody criminal court appearances at the Hall of Justice Courthouse	37,625	44,000	32,000	37,300	N/A

ORGANIZATIONAL STRUCTURE: SHERIFF



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	996.38	1,003.80	7.42	1,001.38	(2.42)
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	995.38	1,002.80	7.42	1,000.38	(2.42)

Sources

Intergovernmental: Federal				18,595	18,595
Intergovernmental: State	36,019,808	41,609,174	5,589,366	36,115,790	(5,493,384)
Charges for Services	529,965	967,073	437,108	967,073	
Fines, Forfeiture, & Penalties	193,610	50,000	(143,610)	50,000	
Expenditure Recovery	33,032,950	33,108,653	75,703	32,239,317	(869,336)
Transfers In		237,289	237,289	248,806	11,517
Other Financing Sources	(1,407,000)	1,000,000	2,407,000		(1,000,000)
General Fund	222,645,269	246,584,830	23,939,561	251,196,159	4,611,329
Sources Total	291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)

Uses - Operating Expenditures

Salaries	157,224,548	171,249,883	14,025,335	174,762,325	3,512,442
Mandatory Fringe Benefits	73,221,065	80,321,756	7,100,691	84,593,290	4,271,534
Non-Personnel Services	15,711,272	15,791,868	80,596	14,933,180	(858,688)
City Grant Program	12,198,047	12,647,250	449,203	12,647,250	
Capital Outlay	349,457	5,344,280	4,994,823	2,033,994	(3,310,286)
Materials & Supplies	7,564,112	8,560,404	996,292	7,199,130	(1,361,274)
Programmatic Projects	1,740,235	6,500,000	4,759,765		(6,500,000)
Services Of Other Depts	23,005,866	23,141,578	135,712	24,666,571	1,524,993
Uses Total	291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)

Uses - By Division Description

SHF Administration	66,659,383	76,184,410	9,525,027	70,783,928	(5,400,482)
SHF Custody	138,940,473	153,228,812	14,288,339	155,765,528	2,536,716
SHF Field	74,432,606	78,157,992	3,725,386	81,210,229	3,052,237
SHF Planning	10,982,140	15,985,805	5,003,665	13,076,055	(2,909,750)
Uses by Division Total	291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)

STATUS OF WOMEN

MISSION

Tasked with helping transform San Francisco into a fully gender equitable City, the San Francisco Department on the Status of Women (DOSW) advances the equitable treatment and furtherment of women and girls across social, economic, and political indexes through policies, programs, and legislation, both within City and County government and in the private sector. For more information about this department's services, please visit dosw.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$12.2 million for the Department on the Status of Women (WOM) is \$1.7 million, or 12.4 percent lower, than the FY 2023-24 budget. The FY 2025-26 proposed budget of \$2.4 million is approximately \$9.8 million, or 80.2 percent, lower than the FY 2024-25 proposed budget. These changes are due to the transfer of the department's gender-based violence grants to MOHCD, the deletion of vacant positions, and reductions to community-based grant funding levels.

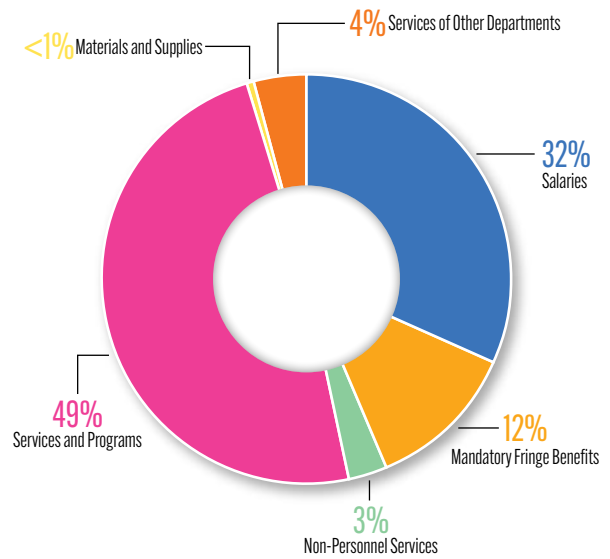
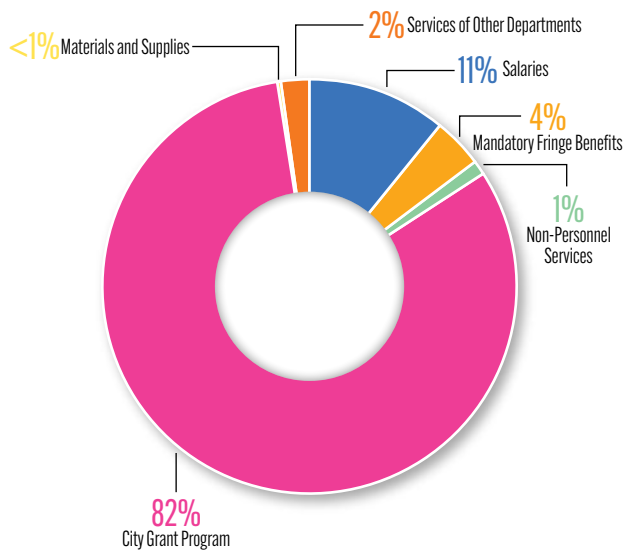
Reimagining Focus

As part of the strategic shift from a general grant-making agency to a watchdog, advocacy, and convening organization, beginning in Fiscal Year (FY) 2025-26, the department's gender-based violence grant portfolio will shift to MOHCD.

DOSW will focus on programs aimed at enhancing the well-being of women, girls, and nonbinary individuals across three core service areas: Health & Safety, Economic Security, and Civic Engagement and Political Empowerment.

To facilitate this transition, DOSW will collaborate with other City departments, the Mayor's Office, and the Board of Supervisors to address gender equity issues within the City's systems. The department plans to host key events, including the Mayor's Women History Month Ceremony and the DOSW's Shift Happens Women's Policy Summit. DOSW will also focus on new areas such as health and safety, economic security, and civic engagement.

These adjustments aim to enhance the Department's effectiveness in promoting gender equity and addressing the needs of women, girls, and nonbinary individuals within the City and County of San Francisco.



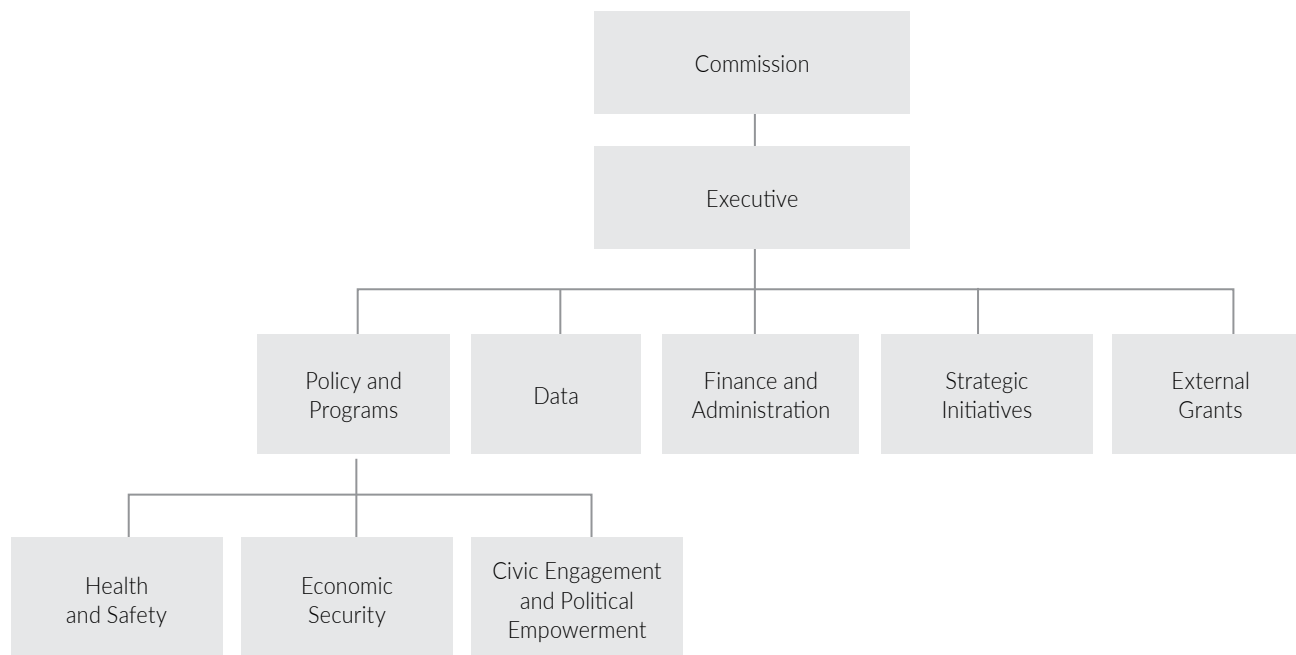
FY 2024-25 VS. FY 2025-26 GENERAL FUND PROPOSED BUDGETS ALLOCATION.

In FY 2025-26, a significant portion of the Department's grant portfolio will shift to MOHCD, reducing the percentage of DOSW's budget made up of grants.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Advance the human rights of women and girls in the workforce, services, and budget of city government				
Number of City programs and agencies reviewed under the Women's Human Rights Ordinance (CEDAW).	0.0	1.0	1.0	1.0
Number of educational forums conducted on gender equality in the workplace.	0.0	2.0	2.0	2.0
Number of sexual harassment complaints against the City and County of San Francisco.	127	0.0	N/A	N/A
Number of resolutions passed by the Commission on the Status of Women recognizing important women and girls' achievements and promoting gender equality and human rights	3.0	12	12	12
End Violence Against Women				
Number of transitional housing bed nights annually	4,799	10,000	20,000	20,000
Number of calls to crisis lines annually	9,066	12,000	12,000	12,000
Number of individuals served in shelters, crisis services, transitional housing, advocacy, prevention, and education annually	13,596	20,000	20,000	20,000
Percent of people accessing services for which English is not a primary language.	50%	40%	20%	20%
Hours of supportive services by department-funded shelters, crisis services, transitional housing, advocacy, prevention and education annually	33,131	32,000	32,000	32,000
Number of shelter bed-nights annually	5,482	4,000	4,000	4,000
Number of individuals turned away from shelters annually	403	500	500	500

ORGANIZATIONAL STRUCTURE: STATUS OF WOMEN



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	13.01	10.69	(2.32)	8.03	(2.66)
Non-Operating Positions (CAP/Other)	(2.92)	(2.45)	0.47	(0.60)	1.85
Net Operating Positions	10.09	8.24	(1.85)	7.43	(0.81)

Sources

Licenses, Permits, & Franchises	200,000	200,000		200,000	
General Fund	13,766,542	12,040,571	(1,725,971)	2,217,978	(9,822,593)
Sources Total	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)

Uses - Operating Expenditures

Salaries	1,346,799	1,195,038	(151,761)	1,130,113	(64,925)
Mandatory Fringe Benefits	506,973	424,484	(82,489)	397,022	(27,462)
Non-Personnel Services	71,864	141,500	69,636	141,500	
City Grant Program	11,823,828	10,276,051	(1,547,777)	528,490	(9,747,561)
Materials & Supplies	31,684	28,516	(3,168)	28,516	
Services Of Other Depts	185,394	174,982	(10,412)	192,337	17,355
Uses Total	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)

Uses - By Division Description

WOM Status Of Women	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
Uses by Division Total	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)

SUPERIOR COURT

MISSION

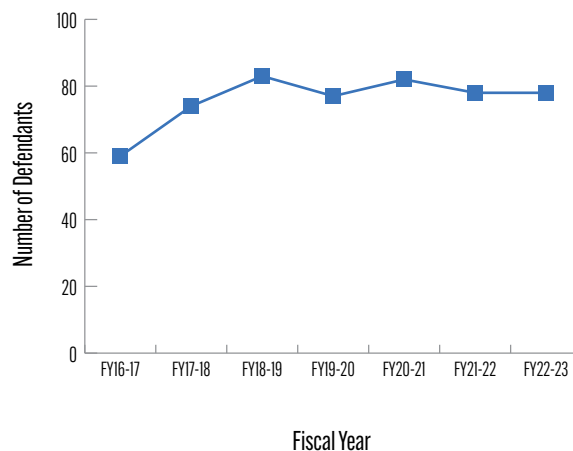
The Superior Court (CRT) assures equal access, fair treatment, and the just and efficient resolution of disputes for all people asserting their rights under the law in the City and County of San Francisco. For more information about this department's services, please visit sf.courts.ca.gov

BUDGET ISSUES & DETAILS

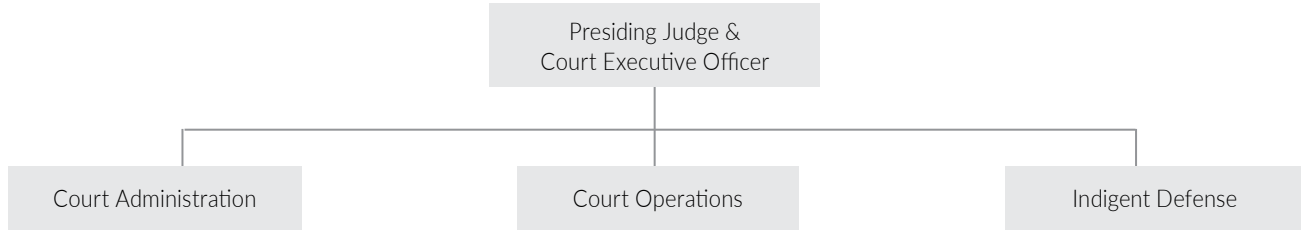
The proposed Fiscal Year (FY) 2024-25 budget of \$33.0 million for the San Francisco Superior Court is \$0.2 million, or 0.6 percent, higher than the FY 2023-24 budget. This change is due to increases in the Indigent Defense Program (IDA) budget. The FY 2025-26 proposed budget of \$33.2 million is \$0.2 million, or 0.8 percent, higher than the FY 2024-25 proposed budget, also due to slight increases in the IDA budget.

The Superior Court receives funding from the City for its Indigent Defense Program, which assigns attorneys to individuals and families in cases that represent a conflict of interest to the Public Defender. Attorneys with the Bar Association of San Francisco provide legal representation in both criminal defense and foster care cases. Beginning in FY 2023-24, adjustments have been made to funding levels to accurately reflect the billing of costs to the program.

CASELOAD. *Indigent Defense Administration -Homicide Defendants Represented Annually.*



ORGANIZATIONAL STRUCTURE: SUPERIOR COURT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	206.49	197.44	(9.05)	197.59	0.15
Non-Operating Positions (CAP/Other)	(5.00)	(6.58)	(1.58)	(7.00)	(0.42)
Net Operating Positions	201.49	190.86	(10.63)	190.59	(0.27)

Sources

Property Taxes	450,000	800,000	350,000	800,000	
Intergovernmental: Other		35,000	35,000	35,000	
Intergovernmental: State	582,131	650,000	67,869		(650,000)
Charges for Services	4,249,350	4,669,637	420,287	4,672,137	2,500
Other Revenues	1,526,311	1,451,940	(74,371)	699,172	(752,768)
Interest & Investment Income	6,226,329	6,271,329	45,000	6,271,329	
Expenditure Recovery	10,678,462	11,912,975	1,234,513	12,488,932	575,957
General Fund	26,844,677	23,460,930	(3,383,747)	23,542,673	81,743
Sources Total	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)

Uses - Operating Expenditures

Salaries	24,766,455	24,234,497	(531,958)	25,217,142	982,645
Mandatory Fringe Benefits	9,445,424	9,569,957	124,533	9,916,133	346,176
Non-Personnel Services	7,029,435	7,621,319	591,884	6,636,410	(984,909)
Materials & Supplies	115,343	86,717	(28,626)	66,717	(20,000)
Overhead and Allocations	(697)	(33,518)	(32,821)	(36,044)	(2,526)
Programmatic Projects	3,111,000	2,710,000	(401,000)	800,000	(1,910,000)
Services Of Other Depts	6,090,300	5,062,839	(1,027,461)	5,908,885	846,046
Uses Total	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)

Uses - By Division Description

TTX Collection	28,370,153	32,056,352	3,686,199	31,410,760	(645,592)
TTX Impact	6,940,247	5,017,324	(1,922,923)	3,690,141	(1,327,183)
TTX Management	7,745,116	5,558,003	(2,187,113)	6,483,854	925,851
TTX Treasury	7,501,744	6,620,132	(881,612)	6,924,488	304,356
Uses by Division Total	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)

TREASURER-TAX COLLECTOR

MISSION

The Office of the San Francisco Treasurer & Tax Collector serves as the banker, tax collector, collection agent, and investment officer for the City and County of San Francisco. The Department's mission is to collect and safeguard the City's money and assist low-income San Francisco families in building economic security and mobility.

The Department is committed to providing excellent services for taxpayers, customers, and the community. By promoting diversity, equity, and inclusion, the Department is a stronger, smarter, and more informed government agency. For more information about this department's services, please visit sftreasurer.org

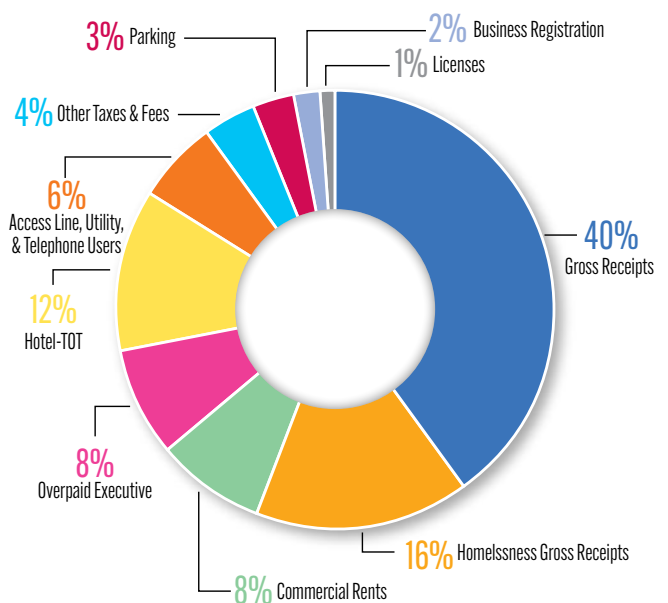
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$49.3 million for the Office of the Treasurer-Tax Collector (TTX) is \$1.3 million, or 2.6 percent, lower than the FY 2023-24 budget. This change is due to savings from the deletion of vacant positions. The FY 2025-26 proposed budget of \$48.5 million is \$0.7 million, or 1.5 percent, lower than the FY 2024-25 proposed budget. This change is due to salary changes and a reduction in non-personnel services.

Tax Implementation and Reform

The Empty Homes Tax became effective in 2024 and the Office is coordinating with various City departments on implementation. The Office has conducted an initial round of communication to property owner in preparation for filing starting in 2025, and will conduct extensive multilingual outreach to help taxpayers understand their new obligations. Outreach will include a new website, informational and instructional videos on filing the tax and a media campaign. The budget includes funding for technological investments to update

the City's business tax software management system, reflecting the current and evolving tax system. This includes implementing the Empty Homes Tax, which passed as a ballot measure in



BUSINESS TAX & FEE COLLECTIONS. Fiscal Year 2023-2024 business tax & fee collections by type.

November 2022 and is due for the first time on April 30, 2025. These technological upgrades will enable the Treasurer-Tax Collector to build a comprehensive database of tax filers, implement an online tax form for taxpayers, and enhance customer service.

At the request of the Mayor and the Board of Supervisors, the Office partnered with the Controller’s Office to develop recommendations for a November 2024 ballot measure focused on post-pandemic recovery and creating a clear, fair tax structure that promotes economic growth. The department will continue to support city agencies as new tax measures are implemented.

Citywide Economic Vitality

The Office is fully committed to an ongoing citywide effort to provide relief to small businesses by expanding the First Year Free program. With over 6,700 business now enrolled, this program will waive over \$2.9 million in initial license and first-year permit fees for qualifying businesses.

Property tax revenue is one of the most significant funding sources for public safety programs. Because of comprehensive communication between the Office and property owners, more than 99 percent of secured property tax revenue was collected on time.

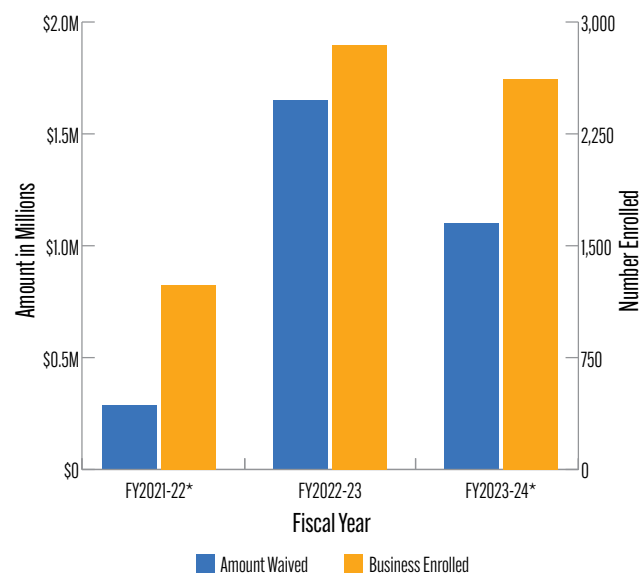
Accountability & Equity Services and Spending

The Office continues its efforts to implement its Racial Equity Action Plan and made significant progress by conducting multiple training courses for staff. This year, the Office began implementing the first-ever Social Responsibility agreement with JP Morgan, the City and County’s new primary banking partner. This included soliciting feedback from community stakeholders about their needs and challenges around financial products and services. Based on input, the bank will identify

areas of opportunity to strengthen financial access and inclusion.

Kindergarten to College (K2C) celebrated the first cohort of students graduating from high school and disbursed their college savings after extensive outreach efforts. Seniors who had their K2C account since kindergarten have an average balance of \$1,422, a 28 fold increase from the initial \$50 deposit. K2C continues to build on an equity incentive for low-income families, encouraging college savings by increasing their initial seed money.

The Financial Justice Project (FJP) celebrated over 1,000 participants in the “Be The Jury” program, which compensates low-to-moderate-income jurors \$100 a day for jury duty service. Their one-year evaluation shows that the program is successful in expanding racial and economic diversity in San Francisco jury pools. FJP also implemented the nation’s first completely free tablet program in San Francisco jails, which supports incarcerated people’s to preparation for reentry.

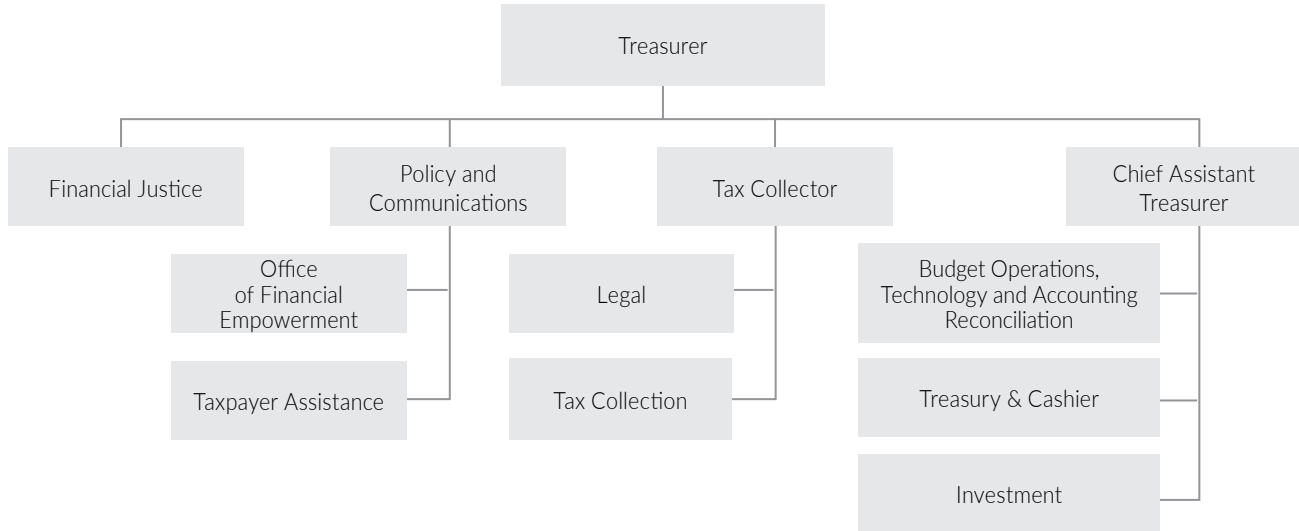


FIRST YEAR FREE BY FISCAL YEAR. Amount of initial license and permit fees waived and number of businesses enrollment by fiscal year since the program began.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Collect all taxes and fees				
Amount of money processed via checks/wires	\$3,524,151,720	\$1,470,000,000	\$3,500,000,000	\$3,500,000,000
Amount collected through Unified License	\$15,231,712	\$1,750,000	\$1,650,000	\$1,750,000
Amount of money processed in person	\$150,996,423	\$100,000,000	\$100,000,000	\$90,000,000
Amount of total revenue collected on all delinquent debts	\$119,522,110	\$120,000,000	\$110,000,000	\$110,000,000
Total amount of Online credit card revenue collected	\$3,153,573,483	\$3,200,000,000	\$3,253,000,000	\$3,253,000,000
Rigorous Compliance - Digital, intelligent, and rapid				
Amount of revenue through summary judgments, post judgement collections, and legal actions	\$2,306,618	\$1,696,500	\$2,500,000	\$2,350,000
Percentage of delinquency rate of secured property taxes	1.0%	1.0%	1.0%	1.0%
Number of Businesses contacted for compliance review and audits	182	150	150	150
Number of email and letter communications sent related to tax filings, due dates and tax compliance	235,404	705,000	26,500	820,000
Number of business registered after investigator contact	406	300	300	300
Financial Equity - Remove barriers and develop safe financial products for residents and businesses				
Amount of fees waived	\$15,430,475	\$13,605,506	\$10,500,000	\$11,000,000
Value of prepaid cards (reload and gift) issued for all Citywide programs	\$4,464,860	\$3,706,140	\$2,000,000	\$2,000,000
Number of prepaid cards (reloadable and gift cards) issued for all Citywide Programs	2,378	2,500	1,000	1,000
Number of fine and fee discounts provided to low-income residents	233,675	218,578	210,000	220,000
Provide efficient customer service				
Average number of days to close 311 service tickets	0.5	3.0	3.0	3.0
Number of 311 service tickets received	24,446	21,000	21,000	21,000
Percent of 311 inquiries answered by TTX vs. 311	49%	65%	65%	65%
Operational Excellence - Optimize Business Effectiveness				
Number of refunds processed within a month	1,442	1,100	1,250	1,150
Number of business tax refunds processed	1,631	2,000	2,000	2,000
Number of online transactions through Citywide Payment Processing contracts	14,545,221	14,700,000	14,693,000	14,693,000
Number of new hires	64	15	30	30
Number of property tax refunds processed	17,305	15,000	16,000	15,000
Number of delinquent accounts that make a payment before the 2nd letter is issued	22,120	40,000	22,000	22,000
Number of in person payment transactions	28,931	22,000	22,000	22,000
Number of regulatory department licenses issued	22,821	22,000	22,500	22,500
Number of transactions processed via checks/wires	838,465	603,100	825,000	825,000

ORGANIZATIONAL STRUCTURE: TREASURER-TAX COLLECTOR



TOTAL BUDGET – HISTORICAL COMPARISON

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Uses by Division Total	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)

WAR MEMORIAL

MISSION

The War Memorial (WAR) and Performing Arts Center manages, maintains and operates world class venues promoting cultural, educational and entertainment opportunities for enjoyment by the public, while best serving the purposes and beneficiaries of the War Memorial Trust. For more information about this department's services, please visit sfwarmemorial.org

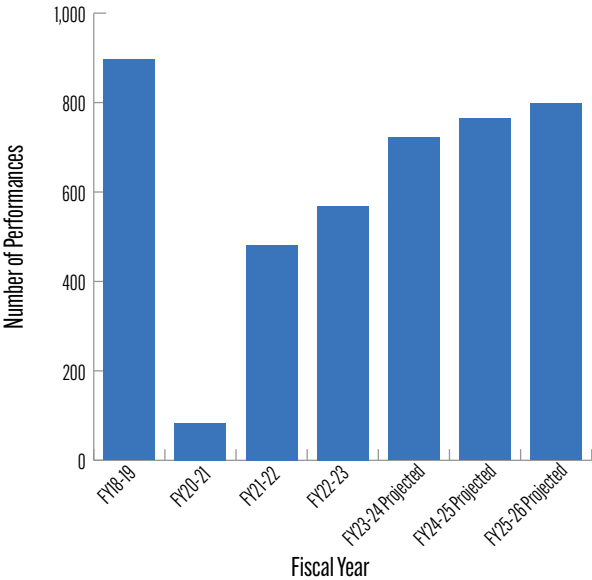
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of \$30.6 million for the War Memorial is \$7.0 million, or 18.7 percent, lower than the FY 2023-24 budget. This is primarily due to expiring one-time capital funding budgeted in FY 2023-24. The FY 2025-26 proposed budget of \$31.8 million is \$1.2 million, or 3.9 percent, higher than the FY 2024-25 proposed budget. This is due to increases in salaries and benefits and building maintenance costs.

Citywide Economic Vitality

San Francisco has one of the most diverse artistic communities in the nation that contributes to the fabric and quality of the City. As a cornerstone of San Francisco's performing arts community, the War Memorial (WAR) plays a pivotal role in invigorating the City's economy, allowing communities to restore vibrancy through the Performing Arts. The War Memorial and its

TOTAL ANNUAL PERFORMANCES. *The total number of annual performances in the War Memorial's performance venues, including the Opera House and Davies Symphony Hall.*



internationally-renowned resident companies—the San Francisco Symphony, San Francisco Ballet, and the San Francisco Opera collectively employ a significant workforce year-round. The arts presented in the War Memorial’s venues consistently draw thousands of residents and visitors to the Civic Center neighborhood, contributing to the revitalization of business sectors like hotels, bars and restaurants.

Improving Public Safety and Visitor Experience Through Capital Upgrades

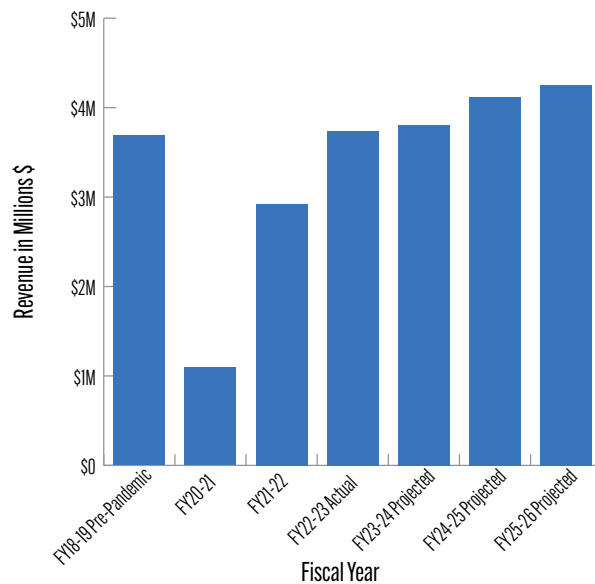
The War Memorial is consistently engaged in numerous capital projects and regular ongoing facilities maintenance to ensure that the venues are safe and accessible for the thousands of visitors and staff that frequent the complex. Current major capital projects underway include the modernization of two passenger elevators in Davies Symphony Hall and one passenger elevator in the Opera House. In addition, the War Memorial has a signed agreement with San Francisco Public Works to replace the mansard roof of the Opera

House, restoring a celebrated landmark building and significant part of San Francisco’s history.

Accountability & Equity in Programming

The War Memorial plans to complete hiring of all vacant positions by or before June 30, 2024 to be able to meet and maintain the level of service expected by our patrons. The War Memorial is focused on training staff to foster a welcoming environment to patrons of all races and cultural backgrounds, while the diversity of presenters working in the Department’s venues. The Department’s racial equity initiative “Inclusive War Memorial” is focused on both internal equity initiatives and on moving closer to becoming a world-class performing arts complex where diverse communities of artists and the public can feel welcomed in our venues. We are also focused on our partnership with a broad range of Veterans organizations who reside in our Veteran’s Building and are progressing efforts to more actively include them in both programming and overall visibility.

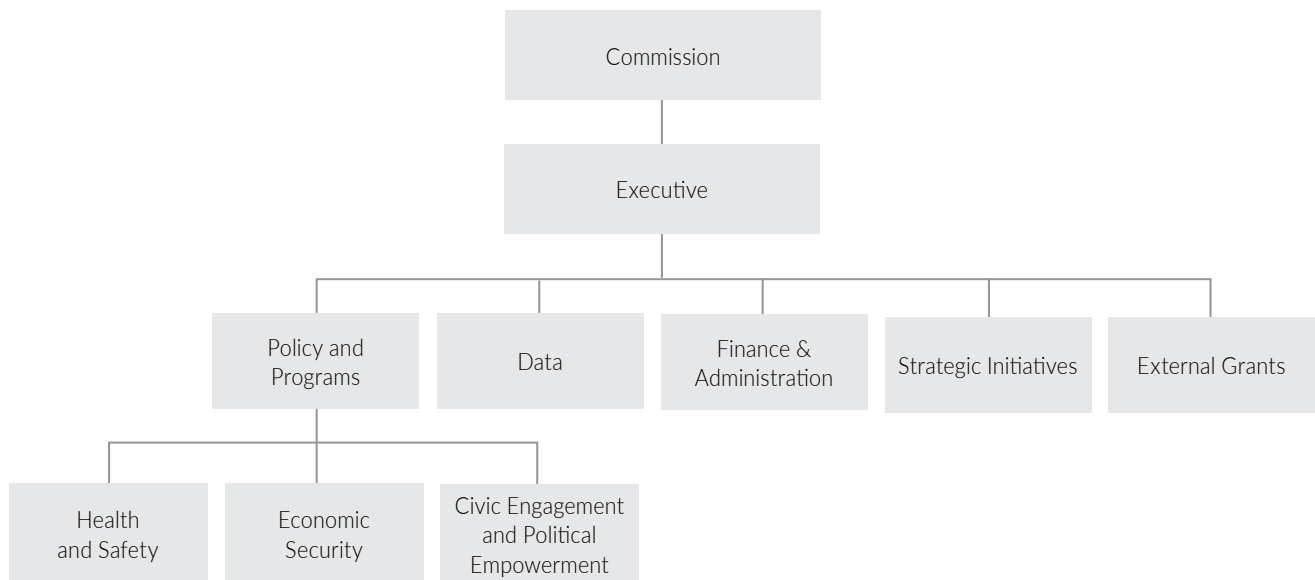
ANNUAL EARNED REVENUE. Annual earned revenues for the War Memorial’s performance venues, including the Opera House and Davies Symphony Hall.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24	FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Maximize utilization of the Performing Arts Center				
Zellerbach Rehearsal Hall performances/events	10	4.0	8.0	4.0
Green Room performances/events	112	110	181	115
Herbst Theatre performances/events	210	160	206	172
Opera House performances/events	165	168	163	173
Davies Symphony Hall performances/events	206	213	231	230
Green Room percentage of days rented	36%	44%	55%	55%
Atrium Theater performances/events	44	62	60	67
Herbst Theatre percentage of days rented	56%	69%	69%	73%
Atrium Theater percentage of days rented	77%	65%	73%	67%
Davies Symphony Hall percentage of days rented	84%	89%	89%	90%
Opera House percentage of days rented	93%	95%	96%	96%
Increase partnerships and collaborations				
Veterans' use of meeting rooms	570	400	600	425

ORGANIZATIONAL STRUCTURE: WAR MEMORIAL



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	67.38	66.88	(0.50)	66.86	(0.02)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	67.38	66.88	(0.50)	66.86	(0.02)

Sources

Charges for Services	513,804	549,882	36,078	561,186	11,304
Rents & Concessions	3,289,725	3,569,719	279,994	3,693,926	124,207
Expenditure Recovery	273,987	290,424	16,437	290,424	
Transfers In	16,236,937	16,159,934	(77,003)	17,758,996	1,599,062
Other Financing Sources	7,000,000		(7,000,000)		
Beg Fund Balance - Budget Only	760,386	953,164	192,778	348,223	(604,941)
General Fund	9,570,578	9,088,284	(482,294)	9,167,525	79,241
Sources Total	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873

Uses - Operating Expenditures

Salaries	8,047,852	8,317,532	269,680	8,599,834	282,302
Mandatory Fringe Benefits	3,491,587	3,586,326	94,739	3,739,538	153,212
Non-Personnel Services	1,135,920	902,450	(233,470)	902,450	
Capital Outlay	7,639,740	671,727	(6,968,013)	705,313	33,586
Debt Service	9,079,743	8,534,566	(545,177)	8,531,375	(3,191)
Materials & Supplies	292,017	220,000	(72,017)	247,841	27,841
Services Of Other Depts	7,958,558	8,378,806	420,248	9,093,929	715,123
Uses Total	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873

Uses - By Division Description

WAR War Memorial	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
Uses by Division Total	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873

BONDED DEBT & LONG-TERM OBLIGATION

TRANSBAY



BONDED DEBT & LONG-TERM OBLIGATIONS

MISSION

The Controller's Office of Public Finance seeks to provide low-cost debt financing for large-scale, long-term capital projects and improvements that produce social and economic benefits to San Francisco and its residents, while balancing market and credit risk with appropriate benefits, mitigations, and controls.. For more information about this office's services, please visit sf.gov/controllers-office-public-finance

BACKGROUND

The City and County of San Francisco is the fourth largest city in California and the 17th largest city in the country. The City has gained national recognition among investors in municipal debt obligations as a high-profile economic center of one of the country's largest metropolitan areas. Investor interest benefits the City in the form of lower interest rates and lower annual debt service expenditures compared to other California cities.

The Office of Public Finance utilizes five principal types of municipal debt to finance long-term capital projects: general obligation (G.O.) bonds, lease revenue bonds, certificates of participation (COPs), special tax bonds, and tax increment revenue bonds.

The City relies on the issuance of G.O. bonds to leverage property tax receipts for voter-approved capital expenditures for the acquisition, improvement, and/or construction of real property such as libraries, hospitals, parks, and cultural and educational facilities.

The City utilizes lease revenue bonds and COPs to finance capital projects and acquisitions, some of which provide a direct revenue benefit or cost

savings to the City. Debt service payments for lease revenue bonds and COPs may be paid from revenues of the related project or fees, taxes, or surcharges imposed on users of the project. The City utilizes its commercial paper COP program to provide interim financing for approved project costs in connection with the acquisition, improvement, renovation, and construction of real property and the acquisition of capital equipment and vehicles in anticipation of issuing long-term financings.

The City has utilized Mello-Roos community facilities districts (CFDs) and special tax districts (STDs) to assist in the financing of public benefits, infrastructure, and community facilities. The City has also formed Infrastructure Financing Districts (IFDs), Infrastructure and Revitalization Financing Districts (IRFDs), and Enhanced Infrastructure Financing Districts (EIFDs) to assist financing projects, such as affordable housing, waterfront improvements, public benefits, infrastructure, and community facilities. These districts facilitate improvements to real property, providing public benefits in connection with new developments in the City.

RATINGS

The City's G.O. bond debt is rated Aaa by Moody's, AAA by Standard & Poor's, and AAA by Fitch. These ratings represent the highest scores possible for G.O. bonds. The City's Certificates of Participation (COPs) and Lease Revenue Bonds are rated Aa1/Aa2 by Moody's, AA+ by Standard & Poor's, and AAA/AA+ by Fitch. These ratings are one or two levels below the City's G.O. bond ratings, as is the typical practice for rating municipal lease-backed obligations. The City has no legal obligation or authority to levy taxes for repayment of lease debt, only the authority to appropriate rent for the use of the facilities financed when the facilities have use and occupancy.

MOODY'S

In April 2024, Moody's affirmed its highest rating of Aaa for San Francisco's GO Bonds, citing the City's robust financial profile and fiscal management practices which contribute to a strong general fund balance and liquidity ratio, despite a draw on available reserve balances in FY2023. The City's GO Bonds have been rated Aaa by Moody's since March 2018. In July 2023, Moody's revised the City's outlook to negative, reflecting the expectation of near-term financial and economic headwinds. These include projected draws on reserve funds across budget years 2024 and 2025 and a sluggish economic recovery.

S&P Global

In April 2024, S&P Global affirmed San Francisco's underlying General Obligation bond rating at AAA, the highest rating in its system and a rating which the City has maintained since February 2019. The rating is attributed to the City's ample reserve balances, resilient residential real estate demand, and very strong fiscal management practices. S&P notes that each of these factors position San Francisco particularly well to weather projected near-term budgetary deficits, but revised the City's outlook from stable to negative due to a slow recovery of major revenue streams during a time of growing budgetary expenditures.

FITCH RATINGS

In April 2024, Fitch upgraded the City's underlying GO rating from AA+ to AAA, citing the City's strong financial resilience profile, as well as its vital role as the center of a growing metropolitan area, and San Francisco's uniquely high market value per capita. Fitch also affirmed the City's outlook as stable, supported by its adequate budgetary flexibility and characterized by the expectation that ample reserve balances will help San Francisco weather expected economic challenges ahead. Fitch Ratings recently implemented new criteria for U.S. cities and counties in April 2024.

DEBT PROFILE

Pursuant to the City Charter, the City must have voter authorization to issue G.O. bonds and lease revenue bonds. In the case of G.O. bonds, authorization is required by a two-thirds majority vote. In the case of Lease Revenue Bonds, authorization is required by a simple majority vote to fund new money capital projects. The City also issues Commercial Paper and Certificates of Participation, which do not require voter authorization. There are additional long-term obligations issued by public agencies whose jurisdictions overlap the boundaries of the City in whole or in part. See overlapping debt obligations described below. Of the \$3.9 billion in outstanding G.O. bonds and other long-term general fund backed obligations, as of June 30, 2024, only \$47.1million or 1.2 percent is variable rate debt.

GENERAL OBLIGATION BONDS

Debt service on the City's G.O. bonds is repaid from taxes levied on all real and personal property within the City boundaries. In addition to a two-thirds majority voter threshold, the principal amount of bonds outstanding at any one time must not exceed three percent of the assessed value of all taxable real and personal property located within the boundaries of the City.

TABLE 1: GENERAL OBLIGATION BONDS (AS OF APRIL 15, 2024)

Bond Authorization Name	Election Date	Authorized Amount	Series	Bonds Issued	Bonds Outstanding	Authorized & Unissued
Seismic Safety Loan Program	11/3/92	\$350,000,000	1994A	\$35,000,000	-	
			2007A	\$30,315,450	\$12,172,632	
			2015A	\$24,000,000	-	
			2019A	\$72,420,000	\$68,700,000	
<i>Use of Proceeds Reauthorization for Affordable Housing</i>	11/8/16		2020C	\$102,580,000	\$93,580,000	\$85,684,550
Clean & Safe Neighborhood Parks	2/5/08	\$185,000,000	2008B	\$42,520,000	-	
			2010B	\$24,785,000	-	
			2010D	\$35,645,000	\$24,190,000	
			2012B	\$73,355,000	-	
			2016A	\$8,695,000	\$5,735,000	-
SF General Hospital & Trauma Center Earthquake Safety	11/4/08	\$887,400,000	2009A	\$131,650,000	-	
			2010A	\$120,890,000	-	
			2010C	\$173,805,000	\$117,950,000	
			2012D	\$251,100,000	-	
			2014A	\$209,955,000	-	-
Earthquake Safety and Emergency Response Bond	6/8/10	\$412,300,000	2010E	\$79,520,000	-	
			2012A	\$183,330,000	-	
			2012E	\$38,265,000	-	
			2013B	\$31,020,000	-	
			2014C	\$54,950,000	-	
			2016C	\$25,215,000	\$17,190,000	-
Road Repaving & Street Safety	11/8/11	\$248,000,000	2012C	\$74,295,000	-	
			2013C	\$129,560,000	-	
			2016E	\$44,145,000	\$30,095,000	-
Clean & Safe Neighborhood Parks	11/6/12	\$195,000,000	2013A	\$71,970,000	-	
			2016B	\$43,220,000	\$18,620,000	
			2018A	\$76,710,000	\$37,480,000	
			2019B	\$3,100,000	-	-
Earthquake Safety and Emergency Response Bond	6/3/14	\$400,000,000	2014D	\$100,670,000	-	
			2016D	\$109,595,000	\$58,000,000	
			2018C	\$189,735,000	\$116,640,000	-
Transportation and Road Improvement	11/4/14	\$500,000,000	2015B	\$67,005,000	\$33,740,000	
			2018B	\$174,445,000	\$85,235,000	
			2020B	\$135,765,000	\$100,450,000	
			2021C-1	\$104,785,000	\$83,230,000	
			2021C-2	\$18,000,000	-	-
Affordable Housing Bond	11/3/15	\$310,000,000	2016F	\$75,130,000	\$38,780,000	
			2018D	\$142,145,000	\$85,790,000	
			2019C	\$92,725,000	\$21,845,000	-
Public Health and Safety Bond	6/7/16	\$350,000,000	2017A	\$173,120,000	\$96,445,000	
			2018E	\$49,955,000	\$31,030,000	
			2020D-1	\$111,925,000	\$77,650,000	
			2020D-2	\$15,000,000	-	-
Embarcadero Seawall Earthquake Safety	11/6/18	\$425,000,000	2020A	\$49,675,000	-	
			2023B	\$39,020,000	-	\$336,305,000
Affordable Housing Bond	11/5/19	\$600,000,000	2021A	\$254,585,000	\$168,425,000	
			2023C	\$170,780,000	\$107,025,000	\$174,635,000
Earthquake Safety and Emergency Response Bond	3/3/20	\$628,500,000	2021B-1	\$69,215,000	\$64,335,000	
			2021B-2	\$11,500,000	-	
			2021E-1	\$74,090,000	\$59,520,000	
			2021E-2	\$13,000,000	-	\$460,695,000
Health and Recovery Bond	11/3/20	\$487,500,000	2021D-1	\$194,255,000	\$164,395,000	
			2021D-2	\$64,250,000	-	
			2023A	\$28,785,000	\$28,785,000	\$200,210,000
Affordable Housing	3/5/24	\$300,000,000	-	-	\$300,000,000	
SUBTOTAL		\$6,278,700,000		\$4,721,170,450	\$1,847,032,632	\$1,557,529,550
General Obligation Refunding Bonds	Date Issued			Bonds Issued	Bonds Outstanding	
Series 2015-R1	2/25/15			\$293,910,000	\$164,190,000	
Series 2020-R1	5/7/20			\$195,250,000	\$154,940,000	
Series 2021-R1	5/6/21			\$91,230,000	\$75,990,000	
Series 2021-R2	9/16/21			\$86,905,000	\$43,585,000	
Series 2022-R1	5/18/22			\$327,300,000	\$302,060,000	
SUBTOTAL				\$994,595,000	\$740,765,000	
TOTALS		\$6,278,700,000		\$5,715,765,450	\$2,587,797,632	\$1,557,529,550

¹ Of the \$35,000,000 authorized for SSLP by the Board of Supervisors in February 2007, \$30,315,450 has been drawn upon to date pursuant to the Credit Agreement.

Source: Office of Public Finance, City and County of San Francisco.

As of April 15th, 2024, the total amount of G.O. bonds authorized by the voters, but not yet issued, was \$1.6 billion. Of the total principal amount of \$4.7 billion of G.O. bonds originally issued from these authorizations, \$2.6 billion remains outstanding. **Table 1** on the previous page lists the City’s outstanding and unissued G.O. bonds by series and authorization. Additionally, the table includes a list of outstanding refunding G.O. bonds that were issued to refinance other series of G.O. bonds.

For debt management and federal expenditure requirements, and because large-scale capital improvement projects are typically completed over several years, bonds are usually issued in installments over time. For that reason, and because G.O. bonds are repaid in the interim, the full amount of G.O. bonds authorized by the electorate typically exceeds the amount of G.O. bonds outstanding.

LONG-TERM OBLIGATIONS

The City’s Long-Term Obligations, shown in **Table 2**, include lease revenue bonds and COPs. Pursuant to the Charter, lease revenue bonds must be approved by a simple majority of the voters. As shown in Table 2, as of June 30, 2024, the City will have roughly \$1.5 billion in Long-Term Obligations outstanding. The City anticipates issuing approximately \$484.4 million of COPs in FY 2024-25 to support Public Health projects, Hall of Justice projects, and various Critical Repairs and Recovery Stimulus projects across the City. The City estimates the outstanding amount will increase to \$1.9 billion by the end of FY 2024-25. The gross debt service payment for FY 2024-25 is estimated to be \$166.2 million.

In 1990, voters approved Proposition C, which amended the Charter to authorize the City to lease- purchase equipment through a nonprofit corporation without additional voter approval but

TABLE 2: PROJECTED OUTSTANDING G.O. BONDS & LONG-TERM OBLIGATIONS, & DEBT SERVICE FOR FISCAL YEAR 2024-2025¹

Projected Principal Outstanding	
Projected Outstanding General Obligation Bonds (as of 6/30/2024) ²	\$2,408,116,426
Plus Projected New FY 2024-25 Issuance	474,400,000
Less Projected FY 2024-25 Principal Repayment	<u>-311,456,476</u>
Projected Outstanding General Obligation Bonds (as of 6/30/2025)	\$2,701,059,950
Projected Outstanding Long-Term Obligations (as of 6/30/2024) ³	\$1,527,454,998
Plus Projected New FY 2024-25 Issuance	<u>484,445,000</u>
Less Projected FY 2024-25 Principal Repayment	-80,008,037
Projected Outstanding Long Term Obligations¹ (as of 6/30/2025)	\$1,931,891,960
Total Projected Principal Outstanding (as of 6/30/2024)	\$3,935,571,424
Plus Projected New FY 2024-25 Issuance	958,845,000
Less Projected FY 2024-25 Repayment	<u>-391,464,513</u>
Total Projected Outstanding (as of 6/30/2025)	\$4,502,951,910
Projected Fiscal Year 2024-2025 Outstanding Debt Service	
General Obligation Bonds	\$277,897,373
Long-Term Obligations ²	<u>166,264,659</u>
Total Annual Debt Service	\$444,162,032

¹ Table shows amounts based on actual payment dates. ² Includes certificates of participation, lease revenue bonds and certain equipment leases.

³ Includes certificates of participation, lease revenue bonds and certain equipment leases.

with certain restrictions. The City and County of San Francisco Finance Corporation (the Corporation) was incorporated for that purpose. 1990 Proposition C provides that the outstanding aggregate principal amount of obligations with respect to lease financings may not exceed \$20.0 million, with such amount increasing by five percent each fiscal year. As of July 1, 2023, the total authorized and unissued amount for such financings was \$100.1 million. There are no current plans to issue additional debt under the Proposition C authorization.

In 1994, voters approved Proposition B, which authorized the issuance of up to \$60.0 million in lease revenue bonds for the acquisition and construction of a combined dispatch center for the City's emergency 9-1-1 communication system and for the emergency information and communications equipment for the center. To date, \$45.9 million of Proposition B lease revenue bonds have been issued and there is approximately \$14.0 million in remaining authorization. There are no current plans to issue additional debt under the Proposition B authorization.

In March 2000, voters approved Proposition C, which extended a two and one-half cent per \$100 in assessed valuation property tax set-aside for the benefit of the Recreation and Park Department (the Open Space Fund). Proposition C also authorized the issuance of lease revenue bonds or other forms of indebtedness payable from the Open Space Fund. The City issued \$27.0 million and \$42.4 million of such Open Space Fund lease revenue bonds in October 2006 and October 2007, respectively. The City issued refunding lease revenue bonds to refinance the remaining outstanding amounts of the Series 2006 and Series 2007 Open Space Fund lease revenue bonds in August 2018.

In November 2007, voters approved Proposition D, which renewed a two and one-half cent per \$100 in assessed valuation property tax set-aside for the benefit of the Library (the Library Preservation Fund) and authorized the City to issue lease revenue bonds

or other types of debt to construct and improve library facilities. The City issued Library Preservation Fund lease revenue bonds in the amount of \$34.3 million in March 2009 and refinanced these obligations with the issuance of refunding lease revenue bonds in August 2018.

COMMERCIAL PAPER PROGRAM

In March 2009, the City approved the establishment of a not-to-exceed \$150 million Lease Revenue Commercial Paper Certificates of Participation Program (the CP Program). Under the CP Program, Commercial Paper Notes (the CP Notes) are issued from time to time to pay approved project costs in connection with the acquisition, improvement, renovation, and construction of real property and the acquisition of capital equipment and vehicles in anticipation of long-term or other takeout financing to be issued when market conditions are favorable. Projects are eligible to access the CP Program once the Board and the Mayor have approved the project and the long-term, permanent financing for the project. In July 2013, the City approved an additional \$100 million of commercial paper for a total authorized CP Program of \$250 million.

The City's CP Program is secured by two revolving credit facilities. The Series 1 and Series 2 CP notes are secured by a \$150 million revolving credit facility issued by Wells Fargo Bank which expires in March 2026. The Series 3 CP notes are secured by a \$100 million revolving credit facility issued by Bank of the West which expires in April 2026.

As of April 15, 2024, the outstanding principal amount of CP Notes was \$29.8 million with a weighted average interest rate of 3.88 percent. The CP Program currently provides interim financing for the following projects: HOPE SF, Housing Trust Fund Projects, the Homeless Services Center, Laguna Honda Hospital Wings Improvement Project, Critical Repairs & Recovery Stimulus projects, and Police Vehicles projects. The CP program has previously financed other various projects including 49 South

TABLE 3: CALCULATION OF DEBT LIMIT RATIO

Assessed Valuation (as of 8/1/23)	\$344,487,668,208
Less Exemptions	(574,103,600)
Net Assessed Value (as of 8/1/23)	\$343,913,584,608
Legal Debt Capacity (3 percent of Assessed Valuation) ⁽¹⁾	\$10,317,407,538
Outstanding G.O. Bonds (as of 4/15/24)	\$2,587,797,632
G.O. Debt Ratio	0.75%
Unused Capacity	\$6,991,796,948

1. Section 9.106 of the City Charter limits issuance of general obligation bonds of the City to 3 percent of the assessed value of all taxable real and personal property, located within the City and County.

Van Ness, the Animal Care & Control Facility, and the Moscone Convention Center Expansion.

OVERLAPPING DEBT OBLIGATIONS

Overlapping debt obligations are long-term obligations that are often sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the City in whole or in part. In many cases, overlapping debt obligations issued by a public agency are payable only from the revenues of the public agency, such as sales tax receipts, property taxes, and special taxes generated within the City's boundaries. Overlapping debt obligations of the City have been issued by public agencies such as the Successor Agency to the San Francisco Redevelopment Agency (OCII), Association of Bay Area Governments (ABAG), the Bayshore-Hester Assessment District, the Bay Area Rapid Transit District (BART), the San Francisco Community College District, and the San Francisco Unified School District.

DEBT LIMIT

The City's debt limit for outstanding G.O. bond principal is governed by Section 9.106 of the City's Charter and is subject to Article XIII of the State Constitution. Under the Charter, the City's outstanding G.O. bond principal is limited to three percent of the assessed value of all taxable real and personal property located within the jurisdiction of the City and County of San Francisco.

As indicated in **Table 3**, the City has a current G.O. bond limit of \$10.3 billion, based upon the Controller's Certificate of Assessed Valuation released on August 1, 2023 (FY 2023-24 AV). As of April 15, 2024, the City has \$2.6 billion of G.O. bonds outstanding, which results in a G.O. bond debt to assessed value ratio of 0.75 percent. Based on the FY 2023-24 AV, the City's remaining legal capacity for G.O. bond debt is \$7.7 billion. The FY 2024-25 AV will be released in August 2024 and will likely result in modest growth in the City's G.O. bond debt capacity. The City has \$1.6 billion in voter authorized and unissued G.O. bonds. The amount of authorized but unissued debt is not included in the debt limit calculation since the limit applies only to outstanding bonds. Principal on previously issued bonds is repaid on a continuous basis allowing for additional debt capacity despite continued authorization for the issuance of new debt. Furthermore, debt capacity will increase or decrease as the City's total assessed property value changes.

CITIZENS' GENERAL OBLIGATION BOND OVERSIGHT COMMITTEE

In March 2002, San Francisco voters approved Proposition F, creating the Citizens' General Obligation Bond Oversight Committee (the Committee). The purpose of the Committee is to inform the public about the expenditure of G.O. bond proceeds. The Committee actively reviews and reports on the expenditure of taxpayers' money in accordance with the voter authorization. The Committee provides

oversight for ensuring that (1) G.O. bond proceeds are expended only in accordance with the ballot measure, and (2) no G.O. bond funds are used for any administrative salaries or other general governmental operating expenses, unless specifically authorized in the ballot measure for such G.O. bonds.

Proposition F provides that all ballot measures seeking voter authorization for G.O. bonds after the 2002 adoption of Proposition F must provide that 0.1 percent of the gross proceeds from the proposed bonds be deposited in a fund established by the Controller's Office and appropriated by the Board at the direction of the Committee to cover the Committee's costs. The Committee, which was initially convened on January 9, 2003, continuously reviews existing G.O. bond programs. The Committee issues reports on the results of its activities to the Board of Supervisors at least once a year.

Since the Committee was convened in 2003, the voters have approved approximately \$6.3 billion in G.O. Bonds to fund various bond programs such as Clean and Safe Neighborhood Parks Bonds, Earthquake Safety and Emergency Response Bonds, Road Repaving & Street Safety Bonds, San Francisco General Hospital Bonds, Transportation and Road Improvement Bonds, Affordable Housing Bonds,

Public Health and Safety Bonds, Seawall, and Health and Recovery Bonds.

ENTERPRISE DEPARTMENT PRINCIPAL OUTSTANDING AND DEBT SERVICE FOR FISCAL YEAR 2024-2025

Certain Public Service Enterprise departments of the City and County of San Francisco have outstanding revenue bond indebtedness that does not require discretionary City funding for their support. The departments include the Airport Commission, Municipal Transportation Agency, Port Commission, and the Public Utilities Commission. These departments have issued revenue bonds to leverage operating revenues to finance capital projects and acquisitions, many of which provide a direct revenue benefit or cost savings to the public. **Table 4** shows the total estimated FY 2024-25 principal outstanding and debt service payments due for these enterprise departments.

As of July 1, 2024, the Public Service Enterprise Departments are expected to have approximately \$17.2 billion of principal outstanding, with \$2.9 billion of revenue bond debt expected to be issued by the end of FY 2024-25. The FY 2024-25 budget provides for an annual debt service payment of \$1.09 billion for Public Service Enterprise departments' bonds.

TABLE 4: ENTERPRISE DEPARTMENT BOND PRINCIPAL OUTSTANDING AND DEBT SERVICE FOR FISCAL YEAR 2024-2025

Agency	Principal Amount ⁽⁵⁾ Outstanding as of 7/1/24	Expected New Issuance	Total	Fiscal Year 2024-2025 Principal and Interest Payments
PUC ⁽¹⁾	\$7,665,685,000	\$1,870,000,000 ⁽²⁾	\$9,535,685,000	\$430,387,958 ⁽³⁾
SFMTA	416,420,000	-	416,420,000	27,840,451
Port Commission ⁽⁴⁾	42,446,797	-	42,446,797	4,040,708
Airport Commission ⁽⁶⁾	9,114,185,000 ⁽⁷⁾	1,068,000,000	10,182,185,000	631,236,669
	\$17,238,736,797	\$2,938,000,000	\$20,176,736,797	\$1,093,505,786

1. Does not include outstanding or expected WIFIA and SRF loan issuances or Certificates of Participation.

2. Preliminary, subject to change.

3. FY24-25 Principal and Interest payments are net of federal subsidies and capitalized interest.

4. Includes South Beach Harbor.

5. Does not reflect outstanding Commercial Paper or General Obligation Bond debt.

6. Principal and Interest Payments reflect Debt Service Budget for FY 2024-25.

7. Estimated, includes estimated issuance expected between April 1, 2024, and June 30, 2024.

CAPITAL PROJECTS

STONESTOWN



CAPITAL PROJECTS

THE CAPITAL PLANNING PROCESS [onesanfrancisco.org](https://www.onesanfrancisco.org)

Beginning in FY 2005-06, San Francisco centralized its capital planning process by enacting legislation that required the creation of a multi-year capital plan. As a result, while departments receive funds annually for capital projects, the City strategizes, prioritizes, and plans for capital expenditures on a ten-year timeframe.

This process is guided by the Ten-Year Capital Plan (the Plan). Every other year, the City Administrator submits the proposed Plan to the Mayor and Board of Supervisors (Board), as required under Section 3.20 of the Administrative Code. The Plan provides an assessment of the City's capital infrastructure needs and a financing plan for addressing those needs. The Plan is a coordinated citywide approach to long-term infrastructure planning covering the City's General Fund departments, as well as enterprise departments and external agencies. Under the authority of the City Administrator, the Office of Resilience and Capital Planning prepares the Plan and presents it to the Capital Planning Committee (CPC) for review. The Plan is then submitted to the Board by March 1 for approval no later than May 1 every odd-numbered year.

Following the Plan's adoption, CPC proposes a rolling two-year capital budget for consideration by the Board during the regular budget process.

The capital budget was updated on the following timeline:

- **JANUARY 19:** Budget requests due from departments
- **APRIL 22:** Review of General Fund department budget scenarios
- **MAY 6:** Capital Planning Committee approval of General Fund department budget
- **MAY 31:** Citywide proposed budget, including capital budget, submitted to the Board of Supervisors

About The Ten-Year Capital Plan

The City's current Ten-Year Capital Plan recommends total investments over \$41 billion between Fiscal Years 2023-24 and 2032-33. The proposed projects address capital needs related to eight service areas: Affordable Housing; Economic and Neighborhood Development; General Government; Health and Human Services; Infrastructure and Streets; Public Safety; Recreation, Culture, and Education; and

Transportation. **Table 1** shows how the Plan recommends investment across these service areas.

Funding principles from the Plan that help establish capital priorities for the City are to:

- » Address legal or regulatory mandates;
- » Protect life safety and minimize physical danger to those who work in and use City infrastructure and facilities;

**TABLE 1: FISCAL YEAR 2024-33
CAPITAL PLAN INVESTMENTS BY SERVICE AREA**

Capital Plan Funding Amounts (Funding in Millions)	FY 2024-28	FY 2029-33	Plan Total
Affordable Housing	2,323	1,596	3,920
Public Safety	688	725	1,413
Health and Human Services	495	406	901
Infrastructure & Streets	7,123	3,360	10,483
Recreation, Culture, and Education	2,721	1,608	4,329
Economic & Neighborhood Development	2,682	2,056	4,738
Transportation	8,628	6,687	15,315
General Government	92	219	311
Total	24,753	16,657	41,410

- » Enhance resiliency and eliminate racial and social disparities so that all San Franciscans may thrive;
- » Ensure asset preservation and sustainability, i.e., timely maintenance and renewal of existing infrastructure;
- » Serve programmatic or planned needs, i.e. formal objectives of an adopted plan or action by the City’s elected officials; and
- » Promote economic development with projects that are expected to increase revenue, improve government effectiveness, or reduce operating costs.

- Funding Street Resurfacing to maintain a Pavement Condition Index (PCI) to a state of good repair with a score of 75;
- Prioritizing the City’s curb ramp program and barrier removal projects to improve accessibility for all;
- Prioritizing regulatory requirements, life safety concerns, and the maintenance of current assets in order to reduce the City’s backlog of deferred capital projects;
- Keeping property tax rates at or below 2006 levels; and
- Funding critical enhancements to cover unexpected capital needs and emergencies as well as projects that are not good candidates for debt financing.

Capital-Related Policies

The City’s Ten-Year Capital Plan is financially constrained, meaning that it lists funded as well as deferred projects that are selected based on fiscally responsible and transparent policies. The FY 2024-33 Capital Plan generally retains most policies and practices set in prior year plans, including restrictions around debt issuance, in order to meet key objectives such as:

- Growing the Pay-As-You-Go program at a rate that allows the City to address its facilities backlog;

Operating Impacts of Capital Projects

The vast majority of projects in the City’s Capital Plan and Budget address the needs of existing assets and are not expected to substantially impact operating costs. For those projects where a substantial operational impact is expected, San Francisco Administrative Code Section 3.20 states, “The capital expenditure plan shall include a summary of operating costs and impacts on city operations that are projected to result from capital

investments recommended in the plan.” This operations review includes expected changes in the cost and quality of city service delivery.

Such operational planning is a foundational component of the pre-development planning for the City’s large-scale capital projects, and is included in the Plan whenever possible. In practice, because projects are often described in the Plan so far in advance of their construction, and even before pre-planning is complete, operating impacts are typically not available in detail at the time of Plan publication. More often, operating impacts are presented to the Capital Planning Committee as project plans come into focus.

Departments present future one-time and ongoing costs of their projects to the Capital Planning Committee as part of the funding approval process. The Capital Planning Committee considers recurring salary and benefits costs, other operating costs such as maintenance, and any anticipated recurring revenues to understand the net operating impacts of major projects. Considerations for the costs of stand-alone facilities include ongoing costs like staffing and utilities, as well as one-time costs like furniture, fixtures, and equipment. The near-term impacts of major projects are reflected in the projected sources and uses of the City’s Five-Year Financial Plan, issued every other year. In addition, renewal needs and condition assessments for all facilities and infrastructure are modeled before a project is funded. These models are updated annually as a part of the capital planning process.

Eligible Capital Project Types

Capital projects funded through the annual budget are considered part of the Plan’s Pay-As-You-Go (Pay-Go) Program. Debt-financed projects are typically funded through supplemental appropriations and considered outside of the annual budgeting process. Projects funded through the Pay-As-You-Go Program fall into one of five general funding categories defined below:

ADA Facility Transition Plan and ADA Right-of-Way: ADA Facility investments are barrier removal projects on public buildings. ADA Right-of-Way projects correspond to on-demand curb ramp work. These dedicated ADA projects represent a small fraction of the accessibility improvements the Plan funds, as capital projects frequently include accessibility upgrades that are not counted as separate line items.

Routine Maintenance: Projects that provide for the day-to-day maintenance of existing buildings and infrastructure, including labor costs. Unlike renewals and enhancements, these annual expenditures are often a mix of capital and operating expenses, and they can be used for minor renewals according to department needs.

Street Resurfacing: This funding is used to maintain a citywide average PCI score of 75.

Critical Enhancement: An investment that increases an asset’s value or useful life and changes its use. Critical enhancement projects include emergency repairs and improvements that address growth or other priority capital needs that are not good candidates for debt financing due to size or timing.

Facility and Right-of-Way Infrastructure Renewals: An investment that preserves or extends the useful life of existing facilities or infrastructure.

The categories of spending captured in the Capital Budget mirror those of San Francisco’s Ten-Year Capital Plan and enable the City to chart trends, measure capital spending in terms of best practices, and report against the City’s targets for state of good repair spending.

Historical Capital Accomplishments

The City’s first Ten-Year Capital Plan was adopted on June 20, 2006, and recommended \$16 billion in total investments and \$3 billion in General Fund investments through FY 2014-15. Since its adoption, nearly all of the high-priority projects identified

in the first Plan have been accomplished while planned General Fund investments have surpassed \$5 billion.

General Obligation (G.O.) Bonds and Certificates of Participation

Prior to 2008, San Francisco voters had not authorized any G.O. bonds since 2000, which contributed to the City's infrastructure maintenance backlog. Since 2008, voters have approved \$6.2 billion in G.O. bonds for hospitals, clinics, parks, police stations, firefighting facilities, public safety operations, transportation, streets, shelter, and affordable housing. Recent levels of investment are higher than at any other time in the City's history. New bonds are only issued as old ones are retired and/or the City's base of net assessed value grows. This policy has ensured the repayment of these obligations without raising property tax rates for San Francisco residents and businesses since 2006.

COPs, which are repaid from the General Fund, are another financing method used to address infrastructure projects. COPs are reserved for projects with a revenue source, such as the Moscone Convention Center, or for critical improvements such as those at the War Memorial Veterans Building and the Animal Care and Control Facility. These issuances are limited to an amount that results in debt service that is no more than 3.25 percent of the discretionary General Fund budget.

Pay-As-You-Go Capital Investments

The annual General Fund investment in the Pay-As-You-Go Program will be \$80.8 million in FY 2024-25 and \$57.2 million in FY 2025-26. These funds go toward maintaining basic infrastructure and investing in the City's assets including facility renovations, street repaving, right-of-way renewals, ADA improvements, critical enhancements, and regular maintenance. In the five years prior to the COVID-19 pandemic the City had an average General Fund investment of \$144 million annually,

however in light of the shortfalls caused by COVID-19, the Capital Plan recommendation was reduced. These shortfalls are being addressed through the issuance of \$45 million in FY 2024-25 Certificates of Participation to address critical repairs and street repaving.

Integration of Impact Fees

In the early 2000s, several planning initiatives to transform former industrial areas into new neighborhoods in east San Francisco were partially funded by impact fees. Projects funded by these impact fees include pedestrian and streetscape enhancements, transportation improvements, new parks, library assets, and childcare facilities. The impact fees are managed by the Interagency Planning Implementation Committee in collaboration with the Citizens' Advisory Committee for each plan area.

Projected revenues have slowed due to the overall decline of the developer project pipeline.

Streets Program

In addition to providing a safer and smoother ride for users, streets with a higher PCI score last longer and are less expensive to maintain, which results in operating savings in future years. A block with a PCI score of 85-100 is in excellent condition and does not require any treatment. In 2011, the City's streets were at an average PCI score of 63 and declining quickly.

Since then, the City has made streets funding a top priority and, with the help of voters, passed the Road Repaving and Streets Safety Bond, which provided funding to increase the City's overall PCI score to 67. Now at 74, San Francisco's PCI score could decline once again if the Streets Program is not funded at a sufficient level.

Recent Major Projects

Since 2020, the City has completed or broken ground on a number of major projects, including:

- Produced 2,600 new affordable housing units through 10 groundbreaking;
- Completion of the City's Housing Element, centering racial and social equity;
- Completed Fire Station 35, an innovative new floating station berthed at Pier 221/2, funded through ESER 2014;
- Completed the Animal Care and Control replacement animal shelter at 1419 Bryant Street;
- Opened the Embarcadero SAFE Navigation Center and expanded the Division Circle Navigation Center;
- Completed seismic retrofit and modernization of Maxine Hall and Castro Mission Health Centers, also funded by the 2016 Health and Safety G.O. Bond
- Achieved a citywide PCI of 74. All districts have had at least one-third of their blocks resurfaced since 2009;
- Completed the Salesforce Transit Center, with ongoing work to form a mixed-use neighborhood surrounding the Transit Center;
- Completed the Downtown San Francisco Ferry Terminal Expansion Project;
- Renovation of the Bayview Opera House for greater accessibility and community use;
- Moved police staff into the newly completed Forensic Services Division;
- Opened the Central Subway, extending the T-line through SoMa, Union Square, and Chinatown;
- Connected over 8,096 units with free broadband internet access over the last 5 years;
- Modernization of the City's 100+ year-old sewer system;
- Improvements to the City's Emergency Firefighting Water System;
- Designed, constructed, or upgraded thousands of curb ramps to comply with ADA standards.

Proposed Capital Budget for Fiscal Years 2024-25 and 2025-26

The proposed FY 2024-25 and FY 2025-26 budget funds capital investment at \$299.1 million for General Fund departments over the two-year period.

The proposed budget includes funding the General Fund Capital Budget Pay-Go Program in FY 2024-25 at \$80.8 million, and FY 2025-26 at \$57.2 million. In FY 2024-25, the budget also proposes a \$45.0 million Streets and Critical Repairs Program funded through Certificates of Participation.

Additional revenues for capital investments come from non-General Fund sources, such as Impact Fees, state and federal grants, and locally generated revenues, and fees. These revenue sources total \$57.2 million in FY 2024-25 and \$58.9 million in FY 2025-26.

The continued investment in capital even in difficult years demonstrates the City's dedication to making responsible choices and taking care of its infrastructure, roads, parks, and life safety facilities. In so doing, the proposed budget makes smart investments that improve infrastructure, enhance service delivery, reduce long-term costs and liabilities, and better insulate the City from the effects of future economic downturns.

Highlights from the FY 2024-25 and FY 2025-26 proposed Capital Budget include funding for:

- On-going curb ramp improvements and barrier removals for improved accessibility citywide;
- Addressing critical enhancements such as legal mandates and regulatory concerns;
- Keeping facilities in a state-of-good-repair through projects such as various HVAC, roof, boiler repairs etc;
- Keeping right-of-way assets in a state-of-good-repair through pothole, plaza, median, bridge inspection and repair etc;
- Funding for essential parks infrastructure such as fields, courts, forestry, fencing, and erosion control.

CAPITAL PROJECTS

Department: Academy Of Sciences

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10016949	Sci - Facility Maintenance	Sci - Facilities Maintenance	GF Annual Authority Ctrl	368,782	387,221
10039813	Elevator Modernization	Maintenance	GF Annual Authority Ctrl	250,000	500,000
10041448	Iconic Tank Repairs	Aquarium Maintenance	GF Annual Authority Ctrl	310,000	440,000
Academy Of Sciences Total				928,782	1,327,221

Department: Airport Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10003760	AC Airfield Unallocated-Ordina	Airfield Improvements-Unalloc	SFIA-Capital Projects Fund	8,500,000	11,000,000
10004055	AC Air Support Unallocated-Ord	Airport Support-Unalloc	SFIA-Capital Projects Fund	(44,050,151)	9,700,000
10004134	AC Groundside Unallocated-Ordi	Roadway Improvements-Unalloc	SFIA-Capital Projects Fund	44,295,307	19,200,000
10004334	AC Terminals Unallocated-Ordin	Terminal Renovations-Unalloc	SFIA-Capital Projects Fund	157,954,187	13,911,983
10004436	AC Utilities Unallocated-Ordin	Utility Improvements-Unalloc	SFIA-Capital Projects Fund	86,000,000	48,500,000
		Utility Improvements-Unalloc	SFIA-Special Revenue Fund	250,000	250,000
10016644	Facility Maintenance	Facility Maintenance	SFIA-Operating Fund	15,750,000	15,750,000
10030890	AC Terminal 1 Unallocated-Ordi	Terminal 1 Program-unallocated	SFIA-Capital Projects Fund	(50,000,000)	0
10041139	AC ORCIF Project	AC ORCIF Project	SFIA-Special Revenue Fund	348,306,000	89,888,000
Airport Commission Total				567,005,343	208,199,983

Department: Arts Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10005832	AR Civic Collection Capital	CCCA - CIP CONSERVE	GF Continuing Authority Ctrl	400,000	0
		CCCA - CIP RESTO	GF Continuing Authority Ctrl	1,000,000	600,000
		CCCA - CIP STRUCT	GF Continuing Authority Ctrl	1,044,000	300,000
10016793	AR Civic Collection Maint	Civic Collection - Conserv	GF Continuing Authority Ctrl	135,197	141,957
10016794	AR Cultural Centers Maint	Cultural Centers - Maintenance	GF Continuing Authority Ctrl	180,807	189,847
10040150	Main Gallery Lighting Replacem	Main Gallery Lighting Replacem	GF Continuing Authority Ctrl	100,000	0
10041426	AR Centers Door Replace Prog	AR Centers Door Replace Prog	GF Continuing Authority Ctrl	50,000	50,000
Arts Commission Total				2,910,004	1,281,804

Department: Asian Art Museum

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10016504	Aam - Facility Maintenance	Facility Maintenance	GF Annual Authority Ctrl	354,807	372,547
10030854	AA Museum Repair Projects	Accessibility Compliance	GF Annual Authority Ctrl	150,000	150,000
10034665	AAM assess R&R fire sprinkler	AAM assess R&R fire sprinkler	GF Annual Authority Ctrl	175,000	175,000
10040137	Roof Repair	Roof Repair	GF Annual Authority Ctrl	125,000	125,000
10041424	Escalator maintenance	Escalator maintenance	GF Annual Authority Ctrl	60,000	0
Asian Art Museum Total				864,807	822,547

CAPITAL PROJECTS, *CONTINUED*

Department: Building Inspection

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10001655	BI Administration/General	Administration/General	SR BIF-Continuing Projects	(150,650)	0
10006241	Code Enforcemt Enhancemt Reser	Code Enforcemt Enhancemt Reser	SR BIF-Continuing Projects	(480,368)	0
10006243	One Time And Capital Project R	One Time And Capital Project R	SR BIF-Continuing Projects	(542,950)	0
10022564	BI Records Management	Records Management - Building	SR BIF-Continuing Projects	(52,398)	0
Building Inspection Total				(1,226,366)	0

Department: Emergency Management

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10041453	DEM 1011 Turk Critical Renewal	DEM 1011 Turk Critical Renewal	GF Continuing Authority Ctrl	2,122,680	2,122,680
Emergency Management Total				2,122,680	2,122,680

Department: Fine Arts Museum

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10016869	Fam Facility Maintenance	Fam - Facilities Maintenance	GF Annual Authority Ctrl	270,397	283,917
10035965	de Young Chiller 1 & 2 Compnts	de Young Chiller 1 & 2 Compnts	GF Continuing Authority Ctrl	100,000	200,000
10035966	de YoungCoolingTowerSandFilter	de YoungCoolingTowerSandFilter	GF Continuing Authority Ctrl	200,000	0
10040168	Legion Chillers	Legion Chillers	GF Continuing Authority Ctrl	371,000	0
10040170	DY Fire Alarm System Replacem	DY Fire Alarm System Replacem	GF Continuing Authority Ctrl	125,000	125,000
10041444	dY BMS Replacement	Replace the dY building BMS	GF Continuing Authority Ctrl	300,000	400,000
10041445	LH BMS Replacement	Replace the LH building BMS	GF Continuing Authority Ctrl	220,405	104,074
10041446	LH Boiler Refurbish	LH Boiler Refurbish	GF Continuing Authority Ctrl	125,000	0
10041447	LH Fire Alarm System replaceme	Replace LH Fire Alarm System	GF Continuing Authority Ctrl	125,000	125,000
Fine Arts Museum Total				1,836,802	1,237,991

Department: Fire Department

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10009040	FD HVAC Systems Repair	HVAC System Repair	GF Continuing Authority Ctrl	350,000	0
10009042	FD Generator Replacement Proj	Generator Replacement	GF Continuing Authority Ctrl	250,000	250,000
10016871	FD Underground Storage Tank Mon	Underground Storage Tank Monit	GF Continuing Authority Ctrl	493,555	518,233
10016875	FD Various Facility Maintenanc	Various Facility Maintenance P	GF Continuing Authority Ctrl	1,091,359	1,145,927
10030926	FD Boiler System Repl Pr	Boiler Replacement	GF Continuing Authority Ctrl	300,000	300,000
10040171	Electrical Upgrades	Electrical Upgrades	GF Continuing Authority Ctrl	0	250,000
10041452	FD Exterior Envelopes	FD Exterior Envelopes	GF Continuing Authority Ctrl	0	150,000
Fire Department Total				2,484,914	2,614,160

Department: General Services Agency - City Admin

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
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CAPITAL PROJECTS, *CONTINUED*

Department: General Services Agency - City Admin

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10001289	ADRE Capital Improvements	Satellite Building Urgent Heal	GF Continuing Authority Ctrl	125,000	0
10001291	ADRE Facilities Maintenance	HOJ Facilities Maintenance	GF Continuing Authority Ctrl	316,032	331,834
10003073	ADTE Convention Facilities	Convention Operations	SR Conv Fac Fd-Operating	350,000	565,000
10005814	Moscone Conv Fac Capital Proje	Moscone Conv Fac Capital Proje	SR Conv Fac Fd-Continuing	3,000,000	5,000,000
10016763	ADDA Access Barrier Removal	Critical Access Repair & Maint	GF Continuing Authority Ctrl	350,000	350,000
10016766	ADAD Facilities Maintenance	GSA Facilities Maintenance	GF Continuing Authority Ctrl	447,100	469,455
10041430	ADFM HOJ Underground Fuel Tank	Fuel Tank Replacement	CPXCF COP Crit Reprs/Rcv Stmle	11,134,783	0
10041431	ADRE 1SVN Elevator Modern	Elevator Modernization	GF Continuing Authority Ctrl	1,400,000	0
10041432	ADRE CCC Electrical Switchgear	Elect Switchgear Maintenance	GF Continuing Authority Ctrl	800,000	500,000
10041433	ADRE 25VN Heat Pump & Conlins	Pump & Tower Replacement	CPXCF COP Crit Reprs/Rcv Stmle	2,300,000	0
10041434	ADRE CH HVAC Infra Replace	HVAC Infrastructure Replace	GF Continuing Authority Ctrl	1,100,000	0
10041435	ADRE CH ADA Wheelchair Lift	Wheelchair Lift Construction	GF Continuing Authority Ctrl	415,000	0
10041436	ADRE 50 Raymond Repair	Repair Construction	CPXCF COP Crit Reprs/Rcv Stmle	1,300,000	0
10041437	ADRE Brooks Hall Fire Panel	Fire Panel Installation	GF Continuing Authority Ctrl	0	800,000
10041438	ADRE 555 7th Ext Wood Siding	Exterior Wood Siding Repairs	GF Continuing Authority Ctrl	0	400,000
10041440	ADRE HOJ Chiller 1 Replace	Chiller 1 Replacement	GF Continuing Authority Ctrl	400,000	0
10041441	ADRE 1SVN ADA Garage Access	ADA Garage Access Retrofits	GF Continuing Authority Ctrl	300,000	0
10041442	ADFM EV Charger Infrastructure	Citywide EV Chargers	GF Continuing Authority Ctrl	180,000	180,000
10041443	ADRE 1099 Sunnydale Electric	Build System Electrification	GF Continuing Authority Ctrl	600,000	0
General Services Agency - City Admin Total				24,517,915	8,596,289

Department: General Services Agency - Technology

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10033388	DT Fiber to Public Housing	Fiber to Public Housing	GF Continuing Authority Ctrl	500,000	300,000
10040174	DT Fiber Backbone	DT Fiber Backbone	GF Continuing Authority Ctrl	500,000	500,000
General Services Agency - Technology Total				1,000,000	800,000

Department: Juvenile Probation

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10016881	Juv - Facilities Maintenance	Juv - Facilities Maintenance	GF Annual Authority Ctrl	417,126	437,982
		YGC High Pressure Boiler	GF Continuing Authority Ctrl	1,400,000	0
10034480	JUV- Admin Bldg Window Project	Replace Admin Bldg Windows	GF Continuing Authority Ctrl	500,000	0
Juvenile Probation Total				2,317,126	437,982

Department: Municipal Transportation Agency

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10010140	MS TSF-COMLETE ST (RIKF&PFN)	Tsf-Complete Streets (Bike& Pe	Sustainable Streets	442,797	68,562

CAPITAL PROJECTS, *CONTINUED*

Department: Municipal Transportation Agency

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10011999	Tsf-Transit Cap Maint & Progra	Tsf-Transit Capital Maint(Repl	Transit	831,600	1,439,802
10012000	MT TSF-Svc&Reliability Regional	MT TSF-Svc&Reli Regional FY25	Transit	26,400	0
		MT TSF-Svc&Reli Regional FY26	Transit	0	45,708
10012001	MT TSF-Svc Exp&Reliability	MT TSF-Svc Exp&Reli FY25	Transit	691,196	0
		MT TSF-Svc Exp&Reli FY26	Transit	0	731,328
10032485	MS WalkFirst Quick & Effective	SSD Engineering & Planning	Sustainable Streets	550,000	550,000
10034129	MT SFMTA Pop Growth Alloc	FY22 Prop B Alloc For Transit	Transit	38,742,500	41,102,500
10034131	MS SFMTA POP GROWTH	FY22 Prop B Alloc for SSD	Sustainable Streets	22,910,000	24,300,000
10036279	MT Prop D TCM Tax	Prop D TCM Tax	Transit	2,488,063	0
10040546	TSF Developer Agr Holding Acct	MS Developer Streets	Sustainable Streets	4,632,364	4,632,364
		MT Developer Transit	Transit	8,819,996	8,819,996
10041384	MTC State of Good Repair	FY24-25	Transit	11,771,203	0
		FY25-26	Transit	0	12,053,712
Municipal Transportation Agency Total				91,906,119	93,743,972

Department: Police

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10009500	Hazmat Abatement	Hazmat Abatement	GF Continuing Authority Ctrl	34,129	35,835
10009510	Pol Station Security Camera Up	PS Security Camera Upgrd	GF Continuing Authority Ctrl	180,000	200,000
10020722	Var Loc-Misc Fac Maint Proj	Various Locations Fac Maint Pr	GF Continuing Authority Ctrl	177,630	186,512
10030970	BBR SFPD Maint and Rpr	Fire Panel Replacements	GF Continuing Authority Ctrl	50,000	75,000
		HVAC Test Balance Stations	GF Continuing Authority Ctrl	100,000	100,000
		Paint/Waterproof PS Exterior	GF Continuing Authority Ctrl	75,000	50,000
		Police Facilities Roofs Repair	GF Continuing Authority Ctrl	100,000	125,000
		Range Truss Replacement	GF Continuing Authority Ctrl	200,000	200,000
		Stables Building and Grounds	GF Continuing Authority Ctrl	180,000	0
		Station Key Card Access	GF Continuing Authority Ctrl	100,000	100,000
10041449	SFPD IT Network Upgrade	SFPD IT Network Upgrade	GF Continuing Authority Ctrl	400,000	260,000
	NIBRS	NIBRS			
Police Total				1,596,759	1,332,347

Department: Port

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10011393	PO Beltline Building Tenant Sp	Beltline Bldg Proj-Port staff	Port Operating	2,603,000	0
10011395	PO SF Port Marina Repairs & Up	Marina Repairs & Upgrades	Port-South Beach Harbor	1,888,205	1,943,923
10011407	PO Waterfront Development Proj	Waterfront Development Proj	Port Operating	4,681,983	9,868,017
10032237	PO Seawall Resiliency Project	General Planning Activities	Port Operating	1,607,614	2,555,136

CAPITAL PROJECTS, *CONTINUED*

Department: Port

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10032988	PO Capital Proj Implement Team	Capital Proj Implement Team	Port Operating	533,000	559,000
10032990	PO Cap Proj Contingency Fund	Project Overages	Port Operating	2,339,195	1,438,146
10035116	PO Facility Condition Assessm.	Facility Condition Assessment	Port Operating	1,060,000	652,000
10036012	PO Southern Waterfront Beautif	Southern Waterfront Beautifica	Port Operating	2,200,000	1,471,000
10036014	PO P70 Upland Soil Cap	P70 Upland Soil Cap	Port Operating	1,000,000	0
10036015	PO P70 Sediment Cap	P70 Sediment Cap	Port Operating	500,000	0
10037605	PO Hyde Street Harbor Cleanup	PO Hyde Street Harbor Cleanup	Port Operating	13,000	250,000
10038689	PO 2022 1295 P29.5 Office Reha	2022 1295 P29.5 Office Reha	Port Operating	500,000	0
10038690	PO 1090 2022 Roof & Roof Deck	2022 1090 P9 Tier 1 FIRPA	Port Operating	3,144,427	0
10038692	PO 2022 1450 P45 Shed B/D Renr	2022 1450 P45 Shed B/D Repr	Port Operating	4,769,000	0
10038694	PO Stormwater Trash Capture	Stormwater Trash Capture	Port Operating	493,000	708,000
10039981	PO 3030 2022 J11 Settlement	3030 2022 J11 Settlement	Port Operating	0	800,000
10040237	PO PRTW 2021 Port Ownership	PRTW 2021 Port Ownership	Port Operating	1,050,000	692,000
10040238	PO Low Carbon Fuel Standard	Low Carbon Fuel StandardCredit	Port Operating	210,160	0
10041047	PO MULT 2024 FW Drain & Sewer	MULT 2024 FW Drain & Sewe	Port Operating	700,000	0
10041048	PO 1800 2024 Electrification	2024 Electrification	Port Operating	809,000	0
10041049	PO 1330 2024 Bulkhead Roof Ren	2024 Bulkhead Roof Rep	Port Operating	900,000	1,269,000
10041050	PO 1470 2024 Substructure Rep	2024 Substructure Rep	Port Operating	850,000	0
10041086	PO FY2021 Port Security Grant	PSGP 2021-CCTV Refresh	Port-Capital	48,632	0
		PSGP 2021-CCTV Refresh	Port Operating	16,211	0
		PSGP 2021-Remote CCTV Access	Port-Capital	24,902	0
		PSGP 2021-Remote CCTV Access	Port Operating	8,301	0
		PSGP 2021 -Training	Port-Capital	44,780	0
		PSGP 2021 -Training	Port Operating	14,926	0
10041090	PO 1090 2025 Repair & EQ Study	2025 Repair & EQ Study	Port Operating	0	2,662,000
Port Total				32,009,336	24,868,222

Department: Public Health

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10002778	HG SFGH Bldg 5 ClinLab Renlace	Clin Lab Automation System	SFGH-Operating Fund	5,400,000	0
10016877	HG Misc Fac Maint Proj	Misc Fac Maint Proj	SFGH-Operating Fund	1,975,854	2,074,647
10016878	HL Dph - Facilities Maintenanc	Dph - Facilities Maintenance (LHH-Operating Fund	1,707,082	1,792,436
10030937	HC Dph System Wide Security Im	Dph System Wide Security Impro	GF Continuing Authority Ctrl	300,000	125,000
10030963	HL LHH Water Tank Replacement	Lhh Water Tank Replacement	LHH-Operating Fund	1,500,000	0
10033176	HA DPH Facilities Maintenance	101 Grove FM	GF Annual Authority Ctrl	95,779	100,568

CAPITAL PROJECTS, *CONTINUED*

Department: Public Health

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
		CBHS Facility	GF Annual Authority Ctrl	198,725	208,661
		PC Clinic FM	GF Annual Authority Ctrl	539,163	566,121
10034589	HL Roof replacement-admin hdnc	Roof replacement - L Wing	LHH-Operating Fund	600,000	0
10037705	LHH Emergency Power CR	LHH Emergency Power CR	LHH-Operating Fund	4,500,000	0
10040042	HL X-Ray Replacement	X-Ray Replacement	LHH-Operating Fund	1,000,000	0
10040175	HL Kitchen Coil Re-design	LHH-Hosp KitchCoil Re-dsgn Pro	LHH-Operating Fund	600,000	0
10041414	HL LHH NPC Sewage Emerg Cont	HL LHH NPC Sewage Emerg Cont	LHH-Operating Fund	800,000	0
10041417	ZSFG - NPC 4 Compliance	ZSFG - NPC 4 Compliance	SFGH-Operating Fund	500,000	2,200,000
Public Health Total				19,716,603	7,067,433

Department: Public Library

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10009363	LB Capital Improvement Project	LB Capital Improvement Project	SR Library Fund - Continuing	2,720,463	1,800,000
10032980	LB-SFPL Roofing Replacemt Proj	SFPL Roofing Replacemt - Main	SR Library Fund - Continuing	1,500,000	0
10032983	LB-Branch Building Envelope Pr	Branch Building Envelope Proj	SR Library Fund - Continuing	500,000	500,000
10034331	LB-SFPL Oceanview Capital Prj	SFPL Oceanview Branch Capital	SR Library Fund - Continuing	4,800,000	4,800,000
10038443	LB Bldg System Assess&I Ingrades	LB Bldg System Assess&I Ingrades	SR Library Fund - Continuing	200,000	0
10040883	LIB EVC Install Project	LIB EVC Install-750 Brannan St	SR Library Fund - Continuing	150,000	0
Public Library Total				9,870,463	7,100,000

Department: Public Utilities Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10014230	Retail Customer Programs	Retail Customer Programs	Hetchy Operating Fund	3,565,000	3,573,000
10014854	Natural Resources Planning	Natural Resources Planning	SFWD-Operating Fund	1,500,000	1,500,000
10015046	Long Term Monitoring & Permit	Long Term Monitoring & Permit	SFWD-Operating Fund	5,500,000	5,500,000
10016956	Hetchy Water - Facilities Main	Facilities Maint	Hetchy Operating Fund	3,500,000	3,500,000
10016972	Awss Maintenance - Cdd	Awss Maintenance - Cdd	SFWD-Operating Fund	2,500,000	2,500,000
10016976	Watershed Structure Projection	Watershed Structure Projection	SFWD-Operating Fund	7,000,000	7,000,000
10025172	Wecc/Nerc Compliance	Wecc/Nerc Compliance	Hetchy Operating Fund	5,500,000	5,500,000
10025175	Wecc/Nerc Transmission Line Cl	Wecc/Nerc Transmission Line Cl	Hetchy Operating Fund	215,000	223,000
10025206	Water Resources Planning And D	Water Resources Planning/ Ridne	SFWD-Operating Fund	500,000	500,000
10025207	Treasure Island - Maintenance	Treasure Island - Maintenance	Hetchy Operating Fund	5,200,000	5,400,000
		Treasure Island - Maintenance	SFWD-Operating Fund	500,000	500,000
		Treasure Island - Wastewater	CWP-Operating Fund	2,600,000	2,600,000
10025208	525 Golden Gate - O & M	525 Golden Gate - O & M	CWP-Operating Fund	2,634,881	2,634,881
		525 Golden Gate - O & M	Hetchy Operating Fund	2,098,749	2,098,749

CAPITAL PROJECTS, *CONTINUED*

Department: Public Utilities Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
		525 Golden Gate - O & M	SFWD-Operating Fund	1,865,404	1,865,404
10025209	525 Golden Gate - Lease Pavmen	525 Golden Gate - Lease Pavmen	CWP-Operating Fund	2,395,859	2,375,184
		525 Golden Gate - Lease Pavmen	Hetchy Operating Fund	1,233,548	1,222,903
		525 Golden Gate - Lease Pavmen	SFWD-Operating Fund	9,060,928	8,982,736
10025762	Low Impact Development	FY22 Low Impact Development	CWP-Operating Fund	681,000	681,000
10025785	Youth Employment & Environment	Youth Employment & Environ Ruid	CWP-Operating Fund	697,000	697,000
		Youth Employment & Environ Ruid	Hetchy Operating Fund	150,000	150,000
		Youth Employment & Environ Ruid	SFWD-Operating Fund	1,290,000	1,290,000
10036107	CleanPowerSF Customer Program	CleanPowerSF Customer Program	CleanPowerSF Operating Fund	4,000,000	4,931,609
10037757	PDP Program	Operations	CleanPowerSF Operating Fund	111,609	180,000
10037758	Low Income Inverters Program	Operations	CleanPowerSF Operating Fund	91,250	91,250
10038863	DAC Solar Program	DAC Solar Program	CleanPowerSF Special Revenue F	802,956	827,045
10038941	DAC Community Solar Program	DAC Community Solar Program	CleanPowerSF Special Revenue F	245,656	260,413
10039051	EV Charge SF	EV Charge SF	CleanPowerSF Operating Fund	1,500,000	1,500,000
10039564	E-Mobility	Operations	CleanPowerSF Operating Fund	580,000	580,000
10041032	ITS Programmatic Project	ITS Programmatic Project	CleanPowerSF Operating Fund	30,643	25,057
		ITS Programmatic Project	CWP-Operating Fund	337,303	275,809
		ITS Programmatic Project	Hetchy Operating Fund	234,089	191,412
		ITS Programmatic Project	SFWD-Operating Fund	495,007	404,763
10041105	Heat Pump Water Heater Rebates	Heat Pump Water Heater Rebates	CleanPowerSF Operating Fund	115,288	115,288
Public Utilities Commission Total				68,731,170	69,676,503

Department: Public Works

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10030254	PW PHS Master Project Reserves	Reserve- Project	CPXCF 16 PH & SFTY 1St S17A	8,944,251	0
		Reserve- Project	CPXCF 16 PH & SFTY 2nd S18E	2,218,024	0
		Reserve- Project	CPXCF 16 PH & SFTY 3rd S20D	2,878,165	0
10034075	PW Harvey Milk Plaza	Reserve- Project	GF Continuing Authority Ctrl	250,000	250,000
10034763	PW Curb Ramps Budget	Reserve- Project	GF Continuing Authority Ctrl	4,000,000	4,000,000
10034764	PW Street Resurfacing Budget	Reserve- Project	CPSIF COP Street Resurfacing	23,865,217	0
		Reserve- Project	SR RMRA City Capital Funding	20,900,000	21,841,000
		Reserve- Project	SR RMRA County Capital Funding	10,450,000	10,920,000
		Reserve- Project	SR Road	3,980,000	3,960,000
		Reserve- Project	SR Special Gas Tax St Impvt	6,965,000	6,930,000
10034786	PW Plazas Budget	Reserve- Project	GF Continuing Authority Ctrl	551,022	250,000

CAPITAL PROJECTS, *CONTINUED*

Department: Public Works

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10034787	PW Pothole Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	2,000,000	1,500,000
10034788	PW Facilities Maint Budget	Reserve- Project	GF Continuing Authority Ctrl	567,775	596,164
10034790	PW Urgent Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	237,837	249,729
10034791	PW SIRP Sidewalk Budget	Reserve- Project	GF Continuing Authority Ctrl	0	1,000,000
		Reserve- Project	SR Other Special Revenue	1,780,703	1,869,738
10034792	PW ASAP Sidewalk Budget	Reserve- Project	GF Continuing Authority Ctrl	0	285,109
		Reserve- Project	SR Other Special Revenue	776,006	814,807
10034852	PW Median Maintenance Budget	Reserve- Project	GF Continuing Authority Ctrl	150,000	100,000
10034853	PW Landslide/ Rockfall Budget	Reserve- Project	GF Continuing Authority Ctrl	181,913	191,009
10034854	PW Street Structures Budget	Reserve- Project	GF Continuing Authority Ctrl	500,000	450,000
10036482	PW Tree Planting and Establish	Reserve- Project	GF Continuing Authority Ctrl	800,000	0
10037647	PW Fence Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	166,087	174,391
10037814	PW Sunset Blvd Recycl Wtr Impr	Reserve- Project	CPXCF COP Crit Reprs/Rcv Stmls	2,900,000	0
10038893	SAS Street Tree Est Budget	Reserve- Project	GF Continuing Authority Ctrl	500,000	500,000
10039067	PW Great Highway Sand Removal	Reserve-Project	GF Continuing Authority Ctrl	200,000	0
10039658	PW Innes Ave Sidewalk Impr	Reserve- Project	GF Continuing Authority Ctrl	476,000	0
10040155	PW SS Bridge Inspect & Repair	Reserve- Project	GF Continuing Authority Ctrl	400,000	200,000
10040284	PW Roof CJ3 Annex Coating	Reserve- Project	GF Continuing Authority Ctrl	200,000	0
10040288	PW Elev Opera House Modernize	Reserve- Project	GF Continuing Authority Ctrl	1,500,000	0
10041408	PW 4th St Brg Corrosion Repir	Reserve- Project	CPXCF COP Crit Reprs/Rcv Stmls	2,500,000	0
10041409	PW Comm Beautification Project	Reserve- Project	GF Continuing Authority Ctrl	200,000	200,000
10041410	PW ZEV Equip Infra	Reserve- Project	GF Continuing Authority Ctrl	0	200,000
10041411	PW Hallidie Plz Impr -Dsgn Cha	Reserve- Project	GF Continuing Authority Ctrl	200,000	0
10041413	PW Emergency Capital Repairs	Reserve- Project	GF Continuing Authority Ctrl	200,000	200,000
10041419	PW FS Roof Replacements	Reserve- Project	GF Continuing Authority Ctrl	250,000	250,000
Public Works Total				101,688,000	56,931,947

Department: Recreation And Park Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10013005	RP Downtown Park Fund	Downtown Park Fund	SR Downtown Park	500,000	0
10013093	RP Open Space Acquisition	Os Acquisition-Budget	SR Open Space-Continuing	3,966,500	3,980,000
10013099	RP ADA Compliance	ADA Compliance-Budget	GF Continuing Authority Ctrl	800,000	800,000
10013170	RP Gene Friend Rec Center	Budget	SR R&P Maintenance Fund	747,816	316,167
10013173	RP Concession Maintenance	Concession Maintenance	GF Continuing Authority Ctrl	690,000	690,000
10013254	RP Marina DBW Loan Reserve	Marina Dbw Loan Reserve	SR R&P-Marina Yacht Harbor	91,508	96,150

CAPITAL PROJECTS, *CONTINUED*

Department: Recreation And Park Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10013274	RP Erosion Cntrl/Rtaining Wall	Erosion Control & Retaining Wa	GF Continuing Authority Ctrl	750,000	750,000
10013280	RP Forestry	Forestry	GF Continuing Authority Ctrl	795,000	1,000,000
10013283	RP Field Rehabilitation	Field Rehabilitation-Budget	GF Continuing Authority Ctrl	525,000	500,000
10013292	RP Gateways/Borders/Bollards	Gateways/Borders/Bollars/Fenci	GF Continuing Authority Ctrl	500,000	500,000
10013296	RP General Facility Renewal	General Facility Renewal Budge	GF Continuing Authority Ctrl	600,000	600,000
10013347	RP Golf Capital	Golf Program	SR Golf Fund -Continuing	536,492	552,641
10013359	RP Irrigation Systems	Irrigation Systems	GF Continuing Authority Ctrl	500,000	500,000
10013373	RP Camp Mather Capital	Camp Mather Facility Renewal B	GF Continuing Authority Ctrl	600,000	600,000
10013588	RP Paving	Paving	GF Continuing Authority Ctrl	1,000,000	900,000
10013593	RP Playing Fields Replacement	Playing Fields Replacement	GF Continuing Authority Ctrl	3,150,000	3,100,000
10013617	RP Pump Replacement Project	Pump Replacement Project- Budget	GF Continuing Authority Ctrl	350,000	350,000
10013653	RP Emergency Repairs	Emergency Repairs Budget	GF Continuing Authority Ctrl	500,000	500,000
10013659	RP Court Resurfacing	Court Resurfacing	GF Continuing Authority Ctrl	750,000	750,000
10013668	RP Security and Lighting	Security and Lighting-Cameras	GF Continuing Authority Ctrl	300,000	300,000
10013675	RP Signage & Information Sys	Signage & Information System	GF Continuing Authority Ctrl	200,000	200,000
10016942	RP General Facilities Maintena	General Facilities Maint-Budge	GF Annual Authority Ctrl	650,000	650,000
10016944	RP Mather Facilities Maint	Mather Facilities Maint-Budget	GF Annual Authority Ctrl	250,000	250,000
10016948	RP Marina YH Facilities Maint	Myh-Facilities Maintenance-Bud	SR R&P-Marina Yacht Harbor	75,329	176,668
10024391	RP M Dolores Playground	Mission Dolores Pg Fac Maint R	GF Continuing Authority Ctrl	15,000	15,000
10031044	RP Yacht Harbor-dredging	Marina Dredging	SR R&P-Marina Yacht Harbor	569,250	589,174
10031217	RP 11th Street And Natoma Park	Budget	SR Market & Octavia Cl	505,250	0
		Budget	SR R&P Maintenance Fund	200,000	200,000
10031220	RP Floor Resurfacing Project	Floor Resurfacing Project	GF Continuing Authority Ctrl	150,000	150,000
10032369	RP Civic Center Pg Maint Fund	Civic Center Pg Maint Fund	GF Continuing Authority Ctrl	15,000	15,000
10032971	RP Alarm Maintenance	Alarm Maintenance	GF Continuing Authority Ctrl	200,000	200,000
10032972	RP Playground Maintenance	Playground Maintenance	GF Continuing Authority Ctrl	252,950	950,000
10033303	RP Fencing	Fencing	GF Continuing Authority Ctrl	650,000	650,000
10034463	RP GGP Pagoda	GGP Pagoda	SR R&P Maintenance Fund	300,000	300,000
10035299	RP Stern Grove Playground	Budget	CPRPF 12 CLN&SF NEIG PK S2016R	86,275	0
		Budget	CPRPF 12 CLN&SF NEIG PK S2018A	610,775	0
10035933	RP OS Contingency - GEN - NEW	OS Contingency - GEN- Budget	SR Open Space-Continuing	2,379,900	2,388,000
10036166	RP Community Garden Maint	Community Garden Maint	GF Continuing Authority Ctrl	30,000	30,000
10037377	RP Waste Receptacle/Park Furn	Waste Receptacle/ParkFurniture	GF Continuing Authority Ctrl	80,000	50,000
10038453	RP - GGP Tennis Ctr Maint Fund	GGP Tennis Center Maint. Fun	SR R&P Maintenance Fund	225,000	450,000
10038559	RP - Gardens of GGP	GGP Gardens - Budget	SR R&P Maintenance Fund	2,478,048	1,978,048

CAPITAL PROJECTS, *CONTINUED*

Department: Recreation And Park Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
Recreation And Park Commission Total				27,575,093	26,026,848

Department: Sheriff

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10013797	Roads & Urban Forestry	Cj 5 Road Maintenance	GF Continuing Authority Ctrl	150,000	150,000
10016951	Shf - Facilities Maintenance	Shf - Facilities Maintenance	GF Annual Authority Ctrl	598,812	628,753
		Shf - Jail Maintenance - Hoj	GF Annual Authority Ctrl	195,468	205,241
10038964	CJ3 Annex&Lrng Ctr-Extr Paint	CJ3 Annex&Lrng Ctr-Extr Paint	GF Continuing Authority Ctrl	600,000	0
10038965	SBJ Boiler Repair	SBJ Boiler Repair	GF Continuing Authority Ctrl	500,000	500,000
10038966	CJ3 Roof-Painting HVAC Equip	Roof Painting for CJ3 HVAC Equ	GF Continuing Authority Ctrl	500,000	0
10041427	CJ3- Outdoor Recreation	CJ3- Outdoor Recreation	GF Continuing Authority Ctrl	500,000	250,000
10041428	San Bruno Water Line	San Bruno Water Line	CPXCF COP Crit Reprs/Rcv Stmle	1,000,000	0
10041429	San Bruno Water Heaters	San Bruno Water Heaters	GF Continuing Authority Ctrl	600,000	300,000
Sheriff Total				4,644,280	2,033,994

Department: War Memorial

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10016982	War - Facility Maintenance	War - Facility Maintenance	SR WAR - Annual Authority Ctrl	671,727	705,313
War Memorial Total				671,727	705,313
Capital Projects Total				963,171,557	516,927,236

IT PROJECTS

ARBORRETUM



INFORMATION & COMMUNICATION TECHNOLOGY PROJECTS

SF.GOV/COIT

THE COMMITTEE ON INFORMATION TECHNOLOGY (COIT)

Investment in information and communications technology (IT or ICT) enables the City and County to enhance city services, engage residents and visitors and use data to better inform leaders and policymakers.

The City plans, funds, and coordinates IT projects through the Committee on Information Technology (COIT). COIT is responsible for advising the Mayor and Board of Supervisors (Board) on technology matters and setting overall technology direction for the City.

Every other year, COIT publishes the City's Information and Communication Technology Plan (ICT Plan) to proactively plan, fund, and implement the City's technology efforts to align with the Mayor's goals on equity and government accountability. The ICT Plan for Fiscal Years (FY) 2023-24 through 2027-28 was adopted by the Board in 2023, and the full plan can be found on the COIT website at sf.gov/coit. COIT staff will submit the ICT plan for FY 2025-26 through 2029-30 in spring of 2025.

INFORMATION AND COMMUNICATION TECHNOLOGY PLAN (ICT PLAN)

The adopted Five-Year ICT Plan envisions government services that are available and universally accessible in times of crisis and beyond.

This vision reflects the importance of ensuring the accessibility and reliability of City services essential to economic sustainability. The Plan outlines a path to coordinate technology investments, improve city services, and improve the resiliency of the City's most critical systems.

The ICT plan identifies three strategic IT goals:

- Online and Accessible City Services Residents Can Use
- Integrated City Operations that are Efficient and Cost-Effective
- IT Infrastructure You Can Trust

FY 2024-25 and FY 2025-26 Proposed Technology Budget

COIT annually recommends strategic investments in technology projects citywide. The FY 2024-25 and FY 2025-26 Mayor's proposed budget allocates \$49.9 million for 18 projects for the two years.

Disaster Recovery of Critical Applications

The Department of Technology will collaborate with departments to establish IT disaster recovery solutions to support critical business services. The department has conducted a business impact analysis for all department operations to determine application tier criticality, recovery dependencies, and resilience status based on City policy and the citywide technology resilience standard. The next step is to prioritize all top-tier applications then implement a disaster recovery plan and continue resiliency planning.

Digital Accessibility & Inclusion Support

COIT adopted the citywide Digital Accessibility and Inclusion Standard to ensure city websites are accessible regardless of disability and across languages. This project will continue to provide secure web hosting and funding for human translation on the growing SF.gov site.

Computer Aided Dispatch (CAD) Replacement

The City's CAD system is a tool for tracking field personnel of the City's police, fire, Sheriff, and other public safety agencies. The current system was purchased in 2001 and is at end-of-life. Cut-over to the new system is planned to go live in 2026.

Human Resources Modernization

The Department of Human Resources (DHR) is continuing to modernize the employee and job candidate experience within the City by developing an employee onboarding tool and e-personnel filing system. This work builds on the City's new applicant tracking system that went live in 2021

and will improve the candidate experience by shortening time-to-hire. Additionally, DHR has begun developing a "one-stop shop" intranet to improve the accessibility of key resources for employees. This project will facilitate organization-wide communication, increase employee productivity, and improve team collaboration.

JUSTIS Data Center of Excellence

Last year, the City reached a significant milestone in the JUSTIS project, completely retiring the mainframe and launching a new modernized court case management system that will transform and streamline case management and improve access and services to judicial partners and the community at-large. This year, JUSTIS successfully connected eight departmental case management systems and data sharing across these systems.

Infrastructure Modernization

Over the past 5 years, the City has invested in modernizing network and data center infrastructure. The proposed budget continues the Department of Technology's work by improving resiliency in City data centers. This will allow for rapid recovery of critical city systems in the event of a failure, such as a power outage or a natural disaster.

Public Safety and Public Service Radio Replacement

The Public Safety and Public Service Radio Replacement Project will upgrade the citywide radio communications system used primarily by the City's public safety agencies. The new technology will support over 9,000 mobile and handheld radios, with ten city departments and four outside agencies operating daily on the system.

New Property Assessment and Tax System

The Assessor, the Treasurer-Tax Collector, and the Controller are replacing the City's property tax system to better support document capture, reporting, storage maintenance, conversion migration services, and management.

Jail Management System

The Sheriff's Jail Management System is at end-of-life and requires replacement. A modern, supported system will allow the Department to manage operations and increase agency accountability by improving data sharing between Sheriff and partnering City agencies.

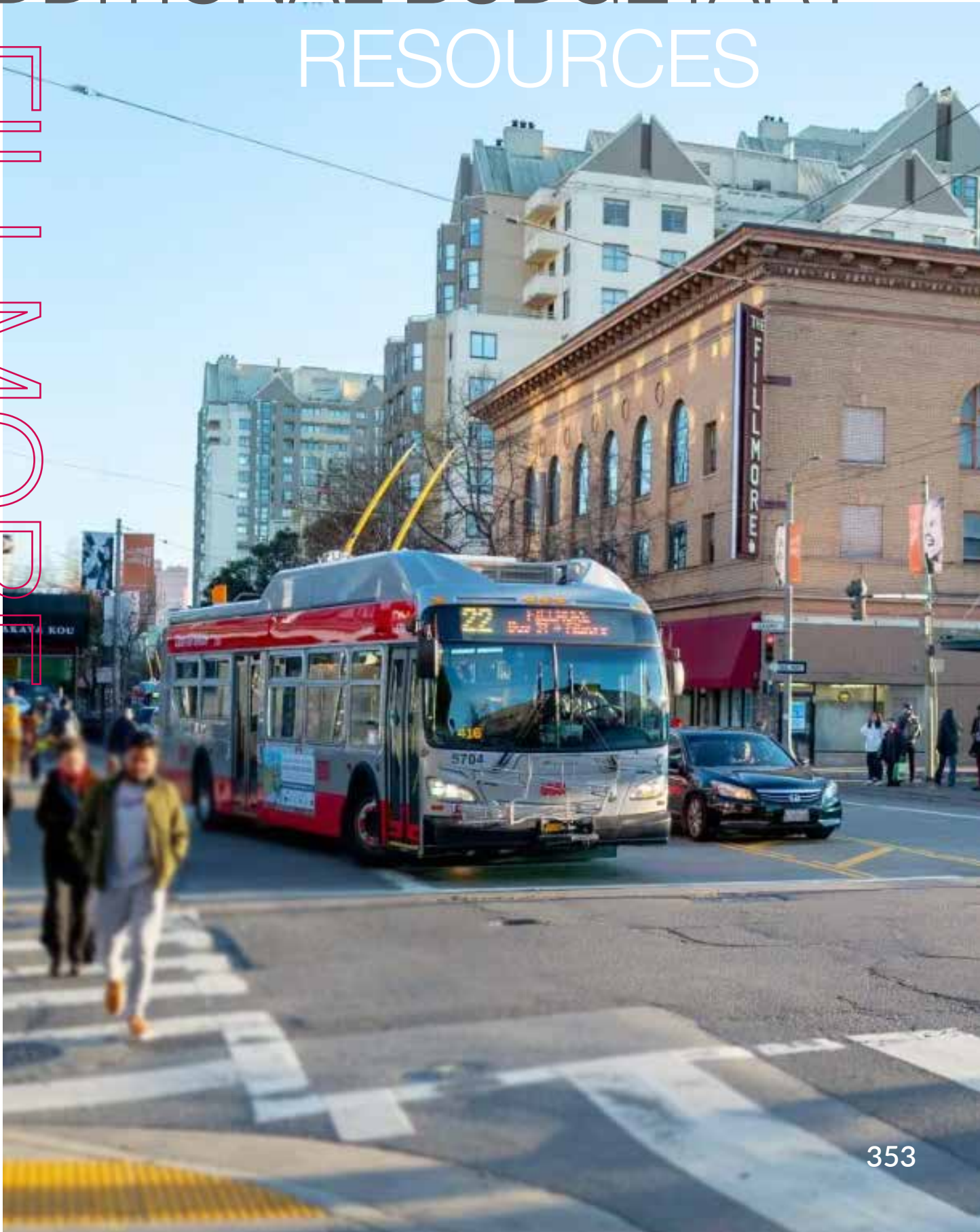
AI Evaluation and Support

The City is in the early stage of evaluating artificial intelligence (AI). Artificial intelligence tools have the

potential to expand and improve public service to residents. The AI Evaluation and Support project will help provide guidance, set best practices, and coordinate with all City departments to ensure alignment on the adoption of artificial intelligence and encourage ethical and effective use. Moreover, the support center will advance a unified AI vision within the City and create a standard framework for AI adoption that addresses the benefits, risks, and limitations of AI.

ADDITIONAL BUDGETARY RESOURCES

FILMORE



ADDITIONAL BUDGETARY RESOURCES

The Mayor's proposed Fiscal Years (FY) 2024-25 and 2025-26 budget for the City and County of San Francisco (the City), published on June 1, is one of several financial documents available to the public. Other sources of financial information include:

Consolidated Budget and Appropriation Ordinance, FY 2024-25 and 2025-26

The Consolidated Budget and Appropriation Ordinance (BAO) contains the City's sources of funds and their uses, detailed by department. This document provides the legal authority for the City to spend funds during each fiscal year. The BAO is released annually with the Board's passage and the Mayor's signing of the final budgets. An interim BAO, passed by a continuing resolution of the Board, provides the City's interim operating budget between the end of the fiscal year on June 30 and when the final budget is passed.

Annual Salary Ordinance, 2024-25 and FY 2025-26

The Annual Salary Ordinance (ASO) is the legal document that authorizes the number of positions and job classifications in departments for the budgeted fiscal years. The ASO is passed at the same time as the BAO.

Annual Comprehensive Financial Report

The City's Annual Comprehensive Financial Report (ACFR) summarizes the performance of all revenue sources and accounts for total expenditures in any given fiscal year. The ACFR for the fiscal year ending June 30, 2023 is currently available. The FY 2024-25 ACFR will be made available by the Controller after the fiscal year has closed and the City's financial reports have been reviewed and certified.

Five-Year Financial Plan and Joint Report

The City's Five-Year Financial Plan forecasts expenditures and revenues during the five-year period, proposes actions to balance revenues and expenditures during each year of the plan, and discusses strategic goals and corresponding resources for city departments. The Plan is published each odd calendar year by the Controller's Office, the Mayor's Office of Public Policy and Finance, and the Board of Supervisors' Budget and Legislative Analyst. In even calendar years, the Five-Year Financial Plan Update, commonly known as the Joint Report, is issued and is currently available for FY 2024-25 through FY 2027-28.

OBTAINING BUDGET DOCUMENTS AND RESOURCES

Copies of these documents are distributed to the SFPL Main Library. They may also be viewed online at the City's web site (sf.gov) and at the following City Hall locations:

Mayor's Office of Public Policy and Finance

1 Dr. Carlton B. Goodlett Place, Room 288

Phone: (415) 554-6114

sf.gov/topics/budget

Controller's Office

1 Dr. Carlton B. Goodlett Place, Room 316

Phone: (415) 554-7500

sf.gov/departments/controllers-office

Clerk of The Board of Supervisors

1 Dr. Carlton B. Goodlett Place, Room 244

Phone: (415) 554-5184

sfbos.org

For more information regarding San Francisco's budget, finance, and performance measurements, please visit the web sites below.

SF Performance Scorecards

Regularly-updated information on the efficiency and effectiveness of San Francisco government in eight highlighted service areas, including livability, public health, safety net, public safety, transportation, environment, economy, and finance.

sfgov.org/scorecards

SF Open Book

A clear look at San Francisco's fiscal and economic health.

openbook.sfgov.org

SF Open Data

The central clearinghouse for data published by the City and County of San Francisco.

datasf.org

COMMONLY USED TERMS

ANNUAL COMPREHENSIVE FINANCIAL

REPORT (ACFR) – The City’s Annual Financial Report, which summarizes the performance of all revenue sources and accounts for total expenditures in the prior fiscal year.

ANNUALIZATION – Adjusting a partial year revenue or expense to reflect a full year’s worth of income or spending.

APPROPRIATION – Legislative designation of money to a department, program, or project for a particular use, including operations, personnel, or equipment.

ATTRITION SAVINGS – Salary savings that result when positions at a department are vacant.

BALANCED BUDGET – A budget in which revenues equal expenditures, with no deficit.

BALANCING – Process of making revenues match expenditures within each departmental budget and within the City budget as a whole.

BASE BUDGET – The budget predicated on maintaining the existing level of services and operations. The City and County of San Francisco require two-year budgeting annually, and the second year of the budget becomes the base budget for the following budget cycle.

BASELINE – (1) The annualized budget for the current fiscal year, which serves as the starting point for preparing the next fiscal year’s budget. (2) A required minimum of spending for a specific purpose.

BOND – A debt investment in which an investor loans money to an entity that borrows the funds for a defined period of time at a fixed interest rate. Bonds are used by companies and governments to finance a variety of projects and activities.

BUDGET AND APPROPRIATION ORDINANCE

(BAO) – The legislation that enacts the annual two-year budget. Formerly the Annual Appropriation Ordinance (AAO).

BUDGET CYCLE – The period of time in which the City’s financial plan for the upcoming fiscal year is developed; submitted to, reviewed, and enacted by the Board of Supervisors and signed by the Mayor; and implemented by city departments.

CAPITAL BUDGET – Funds to acquire land, plan and construct new buildings, expand or modify existing buildings, and/or purchase equipment related to such construction.

CAPITAL EXPENDITURE – Expenditures creating future benefits, used to acquire or upgrade physical assets such as equipment or property.

CARRYFORWARD – Funds remaining unspent at year-end that a department requests permission to spend during the following fiscal year. Some funds carry forward automatically at year-end.

CASH BASIS ACCOUNTING – An accounting methodology that recognizes revenues and expenditures when payments are made effective.

COST-OF-LIVING ADJUSTMENT (COLA) – A regularly scheduled adjustment to salaries, aid payments, or other types of expenditures to reflect the cost of inflation.

COUNTY-WIDE COST ALLOCATION PLAN

(COWCAP) – The County-Wide Cost Allocation Plan is developed annually by the Controller’s Office and calculates the overhead rate charged to each department for its share of citywide overhead costs, such as payroll, accounting, and operations.

DEFICIT – An excess of expenditures over revenues.

ENTERPRISE DEPARTMENT – A department that does not require a General Fund subsidy because it generates its own revenues by charging fees for services.

FIDUCIARY FUND – Used to account for assets held in trust by the government for the benefit of individuals or other entities. Government employee pension funds are an example of a fiduciary fund. Fiduciary funds are one of the three broad types of government funds, the other two being governmental and proprietary funds.

FISCAL YEAR – The twelve-month budget cycle. San Francisco’s fiscal year runs from July to June 30.

FRINGE – The dollar value of employee benefits such as health and dental, which varies from position to position.

FULL-TIME EQUIVALENT (FTE) – One or more employees who cumulatively work 40 hours/week.

FUND – Government budgets are made up of funds that organize and account for specific resources. Each fund is considered a separate accounting entity.

FUND BALANCE – The amount of funding that remains in a given fund at the end of the fiscal year.

GENERAL FUND – The largest of the City’s funds, the General Fund is a source for discretionary spending and funds many basic municipal services such as public safety, health and human services, and public works. Primary revenue sources include local taxes such as property, sales, business, and other taxes.

GENERAL FUND DEPARTMENT – A department that receives an annual appropriation from the City’s General Fund.

GOVERNMENTAL FUND – The City’s basic operating fund, includes the General Fund and Capital projects. One of the three broad types of

government funds, the other two being the fiduciary fund and the proprietary fund.

INTERIM BUDGET – The citywide budget that is in effect for the first two months of the fiscal year, during the lag period between July 1—the date on which the Board of Supervisors must technically submit its budget—until mid-August when the new budget is signed into effect by the Mayor. The Mayor’s proposed budget serves as the interim budget.

MAJOR AND PROPRIETARY FUND – Used to account for a government’s on-going activities and operations, the proprietary fund includes enterprise funds (which account for activities in which a fee is charged to external user) and internal service funds (used for services provided to other funds or departments). One of the three broad types of government funds, the other two being the fiduciary fund and the governmental fund.

MAYOR’S PROPOSED BUDGET – The citywide budget submitted to the Board of Supervisors by the Mayor’s Office, by May 1 for selected Enterprise and other departments and June 1 for all remaining departments, that makes recommendations and estimates for the City’s financial operations for the ensuing fiscal year.

MEMORANDUM OF UNDERSTANDING (MOU) – A binding agreement between two parties.

ORDINANCE – A proposed or enacted law. Typically prepared by the City Attorney.

RAINY DAY CITY AND SCHOOL RESERVES – Funds that are legally set-aside by the City Charter, Section 9.113.5, with the intent of protecting the City from being negatively impacted by the economy’s boom-bust cycle. Generally, the Rainy Day Reserve requires that money be saved when revenue growth exceeds a certain level (in good economic times) in order to create a cushion during economic downturns. Pursuant to Proposition C, approved by San Francisco voters in November of 2014, the original Rainy Day Reserve was split into

two separate reserves—the City Reserve for use by the City and the School Reserve for use by the San Francisco Unified School District.

RESOLUTION – A type of legislation. Typically prepared by the sponsoring department or a member of the Board of Supervisors and generally directed internally.

REVISED BUDGET – The department’s budget at the end of the fiscal year. Over the course of the fiscal year, the department’s original budget may be amended to reflect supplemental appropriations, and receipt of unbudgeted grants.

SALARY ORDINANCE – The legislation that grants departments the authority to fill a specified number of positions during the fiscal year. Note that this is not the same as having the funding to fill that

number of positions. Formerly the Annual Salary Ordinance (ASO). This legislation is passed at the same time as the Budget and Appropriation Ordinance.

SPECIAL FUND – Any fund other than the General Fund. Revenues in special funds are non-discretionary.

SURPLUS – An excess of revenue over expenditures.

TECHNICAL ADJUSTMENT – Changes made by the Mayor’s Office to the Mayor’s proposed budget after it has been submitted to the Board of Supervisors.

TWO-YEAR BUDGETING – The citywide process (beginning Fiscal Year 2012-13) of budgeting each year for the next two fiscal years.

THE PRESIDIO

